

CHAPTER 5, SECTION F

F. RECEIVABLES BRANCH.

1. The following are general guidelines to appropriation refund and reimbursement procedures. This section covers OPLOC reimbursable transactions within and between appropriation and fund accounts of the Air Force, other departments, and agencies within DoD and United States government agencies outside the DoD. It also applies to transactions with private individuals, firms, and corporations furnishing commodities or services where reimbursement is made to Air Force appropriations or payment is made to deposit fund accounts.

2. ★There is a difference between appropriation refund and reimbursement criteria.

a. Appropriation refunds are collected recoveries of advances and recoveries of erroneous payments or overpayments. Refunds are a reduction of expenses and are processed against the appropriation and fiscal year that the expense was recorded.

b. Appropriation reimbursements are amounts earned and collected for property sold or services furnished to an authorized customer. Reimbursable authority may either be specifically or automatically apportioned. The cost of the materiel or service is first paid for by the activity providing the service and reimbursed or paid back by the activity requesting the materiel or services. For detailed criteria, see DFAS-DE 7010.1-R, chapters 21 and 22; AFI 65-601, Vol 1; DoD 7000.14-R, Volume 14; and DFAS-DE 7010.2-R, part 5. Billing and collection procedures are explained in DFAS-DE 7010.2-R. It is important to be knowledgeable with these references as they will become your guidelines for working within the Receivables Branch.

3. We will not write all procedures within this Desk-Top Guide, but will give you general guidelines and references to all applicable regulatory guidance necessary to perform your job. Some general processes that apply to all accounts receivables will be covered here and should be applied in all areas even though they are not repeated in each task breakdown.

a. ★Unfilled Customer's Order (UFO), balance ID "D", represents the amount of customer orders received, i.e., the DD Form 448, Military Interdepartmental Purchase Request (MIPR), DD Form 185, Project Order, or other reimbursable orders. These customer orders will have a matching UOO balance. They should be posted upon receipt of estimated customer orders. Balance ID "D" for JOCAS will be posted by FSO and the documents forwarded to the OPLOC.

b. When bills are received or generated they are processed as a Filled Customer's Order Uncollected (FCOU), balance ID "F". Process a posting code of "D" to "F" for the amount of the bill into the BQ system to record the earned reimbursement.

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Record an estimated FCOU at the end of each month to accrue earnings if billing documents can't be processed by month-end. Upon receipt and processing of information authorizing preparation of the bill, adjust the estimated FCOU to the actual amount.

c. ★Estimates are recorded as either Balance ID "D" or "F". Those estimates that have a corresponding reimbursable UOO balance (a reimbursable BPAC or Sales Code attached to it) will be recorded as Balance ID "D". The vast majority of estimates received will NOT have a corresponding reimbursable UOO balance. Therefore, these estimates will be set up in Balance ID "F", Filled Customer Orders Accepted. Examples of this type of estimates can be utilities, BEAMS/WIMS, OLVIMS, PMEL, communications and Civilian Pay.

d. As reimbursable expenses are incurred in direct authority, Fund Type "L", "A", or "C", generate and record the earnings in Fund Type "M" or "J" reimbursement records per periodic information received from the performing activity. Record the reimbursable obligations that remain uncollected at FY end in sales coded Fund Type "L" records (also, fund "A" and "C" depending on sales code and BPAC) as a UFO in the same FY (reference DFAS-DE 7220.1-R). Record the earnings for the last month of the FY that are not billed before the end of the FY as a FCOU and replace by actual bills when processed in October. Reconcile prior year accounts (balance ID "O") monthly and adjust any sales coded obligation adjustments (Fund Type "L" records and also Fund Type "A" and "C" depending on sales code and BPAC). For a description of fund types, see AFM 177-370, paragraph 5, 4H.

e. When a no check drawn (NCD) transaction is vouchered or a check is collected, the collection posting should use a post code of "F" to "R" which affects MAFR. Balance IDs "D", "F", and "R" are referred to as gross orders, and "F" and "R" are earned reimbursements.

f. Accounts receivable technicians reconcile hard copy documents to the Open Document Listing prior to the Data Base Transfer (DBT) 7801 report being run by the Reports and Analysis Branch. Fund types used vary from "L" and "M" for O&M fund code 30, to "A", or "C", and "J" for the RDT&E fund code 29, the Military Family Housing fund code 83, and the DBOF T fund code 68. The balance IDs involved are "J" for Anticipated Reimbursements, "W" for Quarterly Anticipated Reimbursements, "D" for Unfilled Customer's Order (UFO), "F" for Filled Customer's Order Uncollected (FCOU) and "R" for Filled Customer's Order Collected (FCOC).

g. ★Waive reimbursement and defer billing for transfers between Air Force and Department of Defense agencies, except for Defense Business Operations Funds (DBOF), when the cumulative value of materiel or services furnished is less than \$500 in a fiscal year. Defer billing until cumulative reimbursable charges in a fiscal year are \$500 or more. Once a bill has been rendered in a year, bill that customer for each succeeding month in

the year regardless of amount. See DFAS-DE 7010.2-R, paragraph 29-1 for additional guidance.

h. ★Accounts receivable reporting and determination of the time period before transfer of receivables, requires aging. Use mechanized listing, i.e., Open Document Listing, to establish aging schedules, or use a similar manual technique. The age of accounts receivable is based on the billing date. Considering the normal payment due date of 30 days following the date of the bill, accounts 1 to 30 days old are not delinquent. Accounts not paid by the payment due date are delinquent. Age accounts receivable as required in DFAS-DE 7010.2-R, paragraph 29-37b(1-6).

i. ★Late payment charges (interest, administrative, or penalty) are assessed and collected on delinquent accounts, unless the debt is excepted by DoDFMR 7000.14, Volume 5, paragraph 290307, or late payment charges are not collected according to DoDFMR 7000.14, Volume 5, paragraph 290308. Assess interest charges at the rate prescribed for cost-effective discounts in DFAS-DE 7010.2-R, paragraph 2-2(b) and follow further instructions in DoDFMR 7000.14, Volume 5, section 2903. Amounts collected are first applied to penalty, then administrative charges, then interest, and finally principal.

(1) For delinquent accounts, interest is accrued from the date of initial billing, but assessed after the payment due date.

(2) ★For debts arising from contract performance on formal numbered contracts, interest is accrued according to DFAS-DE 7010.2-R, paragraph 16-8, from the date of initial identification of the debt.

(3) The interest rate is periodically furnished by interim message change (IMC) to DFAS-DE 7010.2-R.

j. ★DFAS Centers provide collection assistance for delinquent debts that cannot be collected by the OPLOC. DFAS Centers assess and collect late payment charges on the debts in their inventory. DFAS Centers are authorized to collect debts using procedures such as referral to collection agencies, reporting to credit bureaus, file matching with other federal agencies, and Internal Revenue Service income tax refund offset. Send debts for collection assistance in accordance with DFAS-DE 7010.2-R, paragraph 29-34 and table 29-1.

k. ★Some debts are too small for the DFAS Center to pursue collection. Follow local write-off procedures outlined in DFAS-DE 7010.2-R, table 29-1, paragraph 29-4(b) and 29-35. Maintain written off documents for reporting purposes.

l. ★Support provided foreign governments not covered under Foreign Military Sales guidance can be found in DoDFMR 7000.14-R VOLUME 14.

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m. ★All transactions input by the Receivables Branch have Processing Center (SMA Code) "R." Entries in the Open Document List and Address Directory are shown under Processing Center "R." Voucher series will be "R" for disbursement vouchers and "CR" for collection vouchers. For JOCAS, additional alpha character is required for vouchers.

1. ★TASK - Disbursement and Collection Transaction Posting.

a. OPLOC:

★Disbursement and collection transactions are classified according to Merged Accountability and Fund Reporting (MAFR) categories (for-self/for-others disbursements and reimbursements, locally/centrally maintained deposit accounts, etc.), type of accounting (receipts, reimbursements, refunds, or disbursements), and other related records. Vouchers need to be input into BQ by the cutoff time established by the Reports and Analysis Division to allow them sufficient time to reconcile the MAFR input. Unless authorized by the Financial Statements and Reports Branch, no input/adjustments should be made to a previous day's MAFR data. Specific instructions for entering MAFR data when processing disbursement and collection transactions can be found in AFM 177-370, starting with paragraph 19.4 (reference DFAS-DE 7010.1-R, chapters 16 and 27).

b. FSO:

Same as OPLOC procedures.

c. ANG/Rome Lab:

Same as OPLOC procedures.

4. ★TASK - BEAMS/WIMS Schedule of Refunds/Reimbursements.

a. OPLOC:

(1) ★Establish estimates:

(a) Receive estimate letter monthly/quarterly for estimates from Base Civil Engineering.

(b) ★Receive AF Form 406 from FSO.

(c) ★Establish estimate in BQ (reference AFR 177-370, section 15).

(2) Establish monthly billings/FCOU (actuals):

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(a) ★Receive Schedule of Refunds/Reimbursements (PCN SSF022-451, Part II) from Base Civil Engineering by the 10th of the month.

(b) ★If not received, follow-up with Base Civil Engineering and FSO for listing.

(c) ★Prepare/process SF 1080, Voucher for Transfers Between Appropriations and/or Funds (reference DFAS-DE 7010.2-R, paragraph 29-1), or AF Form 819, Invoice/Claim (reference DFAS-DE 7010.2-R, paragraph 29-21), as applicable, based on customer identification.

1 ★Establish bill log for each site; a bill number is not required for a "no check drawn" transaction.

2 Assign bill number (Format: RST-FY-0001, starting with 0001 at the beginning of each new FY. Example of bill number for Offutt AFB: R38-96-1043.) and forward bill to customers if it meets "check drawn" criteria.

3 ★Process "no check drawn" when authorization exists to cite the applicable funds. .

4 Establish billing file by site code or by customer within site code, as applicable.

(3) ★Prepare/process FCOC using SF 1080 (reference DFAS-DE 7010.2-R, paragraph 29-1); or DD Form 1131, Cash Collection Voucher (reference DoD 7000.14-R, Volume 5, figure 10-4), as applicable.

(a) Send certified original and copy of the SF 1080, to Disbursing Division.

(b) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(c) Use the BQ Daily Audit List or PAPERVIEW the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

(4) ★Prepare, process, and forward follow-up, as required (reference DFAS-DE 7010.2-R, table 29-1).

(5) Validate/reconcile hard copy documents with Open Document Listing (ODL) at least quarterly and make applicable corrections in BQ or on the hard copy document as applicable. Branch chief certifies validated ODL.

b. FSO:

(1) ★Prepare AF Form 406, Miscellaneous Obligation/Reimbursement Document (reference DFAS-DE 7010.2-R, figure 10-1, paragraph 28-2(4b)) and forward to OPLOC.

(2) ★Assist in obtaining estimate letter and BEAMS/WIMS Schedule of Refunds/Reimbursements List from Base Civil Engineering Office.

(3) Forward any reimbursable documents received to the OPLOC.

c. ANG/Rome Lab:

Not applicable.

5. TASK - OLVIMS (On-Line Vehicle Interactive Management System).

a. OPLOC:

(1) ★Establish monthly estimates in accordance with DFAS-DE 7010.2-R, paragraph 28-1a and figure 29-4.

(a) Receive monthly/quarterly estimate letter from Base Transportation Office.

(b) ★Receive AF Form 406 from FSO.

(c) ★Establish reimbursable estimates in BQ (reference AFM 177-370, section 15).

(2) Establish monthly billings/FCOU (actuals):

(a) ★Receive certified listing of charges, Motor Vehicle Reimbursement/Refunds Billing List (reference AFM 177-370, section 54.5 and figure 54.5), from Base Transportation Maintenance Office.

(b) ★Determine by Reimbursement/Disbursement (R/D) code which customers are reimbursable or refundable billings based on input from the budget office, and Base Transportation Maintenance Office. Budget and transportation are responsible for assigning codes. R/D 3 = Reimbursement; R/D 4 = Disbursement (Refundable).

(c) ★Prepare/process SF 1080, Voucher for Transfers Between Appropriations and/or Funds (reference DFAS-DE 7010.2-R, paragraph 29-1), or AF Form 819, Invoice/Claim (reference DFAS-DE 7010.2-R, paragraph 29-21), as applicable.

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1 *Establish bill log for each site. A bill number is not required for a “no check drawn” transaction.

2 *Assign bill number (Format: RST-FY-0001, starting with 0001 at the beginning of each new FY. ST = Site Code. Example of bill number for Offutt AFB: (R38-96-1044.) and forward bill to customer or process no check drawn SF 1080, as applicable.

3 *Process "no check drawn" when authorization exists to cite the applicable funds.

(d) *Establish billing file by customer.

(3) Load FCOU (actuals) in BQ (reference AFM 177-370, section 15).

(4) *Prepare/process FCOC using SF 1080, (reference DFAS-DE 7010.2-R, paragraph 29-1) or DD Form 1131, Cash Collection Voucher (reference DoD 7000.14-R, Volume 5, figure 10-4), as applicable.

(a) Send certified original and copy of SF 1080, Voucher for Transfers Between Appropriations and/or Funds to Disbursing Division.

(b) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(c) Use the BQ Daily Audit List or PAPERVIEW the next business day to ensure input was accurate (reference AFM 177-370, paragraphs 27.11a and h).

(5) *Prepare, process, and forward follow-up as required (reference DFAS-DE 7010.2-R, table 29-1).

(6) Validate/reconcile hard copy documents with Open Document Listing (ODL) at least quarterly. (See Task 20.)

b. FSO:

(1) *Prepare AF Form 406, Miscellaneous Obligation/Reimbursement Document (reference DFAS-DE 7010.2-R, figure 10-1, para 28-2(4b)) and forward to OPLOC.

(2) Assist in obtaining estimate letter from Base Transportation Office.

(3) Forward any reimbursable documents received to the OPLOC.

(4) ★Receive diskette from Base Transportation Maintenance Office by the 10th of the month. If not received, follow up to Base Transportation Maintenance to get diskette. Upload file and call OPLOC to request they run program NBQV10, OLVIMS Interface.

(5) Forward listing of charges from Program NBQV10 Motor Vehicle Reimbursement/Refund Billing List, to Transportation Office (reference AFM 177-370, section 54.5 and figure 54.5).

(6) Assist in obtaining and forwarding a list of reimbursable vehicle maintenance customers to OPLOC (reference AFM 177-370, paragraph 54.5).

c. ANG/Rome Lab:

Not applicable.

6. TASK - Reimbursable Billings (Other Than BOF/Stock Fund/Revolving Fund).

a. OPLOC:

(1) Recurring reimbursable billings are rendered periodically to collect for goods or services provided by performing activities. Usually these arrangements are based on agreements, such as Interservice Support Agreement (ISSA) or Host Tenant Support Agreement (HTSA). These agreements are maintained at the installation. Request copies of support agreements as required.

(a) Establish administrative procedures, as required, to identify/ensure that monthly recurring reimbursable items are received.

(b) Follow-up with the FSO, budget office, or performing activity for non-receipt of billing data.

(2) Receive copy of accepted reimbursable Military Interdepartmental Purchase Request (MIPR) and project orders from FSO. (DD Form 448, Military Interdepartmental Purchase Request, DD Form 448-2, Acceptance of MIPR, AF Form 185, Project Order and other miscellaneous reimbursable orders.)

(a) Receive AF Form 406, Miscellaneous Obligation/Reimbursement Document, from FSO.

(b) ★Establish UFO estimate in BQ (reference AFM 177-370, section 15).

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(3) Receive billing information documents from Air Force OPR and establishes monthly billing/FCOU (actuals).

(a) ★Prepare and/or process SF 1080, Voucher for Transfers Between Appropriations and/or Funds (reference DFAS-DE 7010.2-R, paragraph. 29-1), or AF Form 819, Invoice/Claim (reference DFAS-DE 7010.2-R, paragraph 29-21), as applicable.

(b) Process collection for advances for Federal and non-federal customers (reference AFM 177-370, paragraph 19.46).

(c) Forward to customer if it cannot be processed on NCD basis; otherwise, process as NCD.

(d) Establish billing file by site code or customer within site code, as applicable.

(e) Establish FCOU in BQ (actuals) (reference AFM 177-370, section 15).

(4) ★Prepare/process FCOC using SF 1080 (reference DFAS-DE 7010.2-R, paragraph 29-1) or DD Form 1131, Cash Collection Voucher (reference DoD 7000.14-R, Volume 5, figure 10-4), as applicable.

(a) Send certified original and copy of SF 1080.

(b) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(c) Review the BQ Daily Audit Listing or PAPERVIEW the next business day to ensure input was accurate (reference AFM 177-370, paragraphs 27.11a and h).

(5) ★Prepare, process, and forward follow-up as appropriate (reference DFAS-DE 7010.2-R, table 29-1).

(6) Validate/reconcile hard copy documents with Open Document Listing (ODL) at least quarterly and make applicable corrections in BQ or on the hard copy document as applicable. Branch chief certifies validated ODL.

b. FSO:

(1) ★Prepare AF Form 406, Miscellaneous Obligation/Reimbursement Document (MORD) (reference DFAS-DE 7010.2-R, figure 10-1, paragraph 28-2(4)(b)). Use standard MORD numbering system:

TRT Position	30	Document ID	"O"
	31	Processing Center	"R"

32-35	Organization	----- (i.e. MORD or Debtor Code)
36-37	Fiscal Year	--
38-39	Site Code	--
40-48	Sequential #	-----

(2) Assist in obtaining and forwarding reimbursable documents to OPLOC.

(3) ★FSO is responsible for ensuring commitments contain a Sales Code, if applicable.

c. ANG/Rome Lab:

(1) Ensure complete file of all Interservice Support Agreement (ISSA), Host Tenant Support Agreement (HTSA), or other agreements for all bases are maintained with the OPLOC.

(a) Review/coordinate all support agreements annually for reimbursable items.

(b) Establish procedures to identify/ensure that reimbursable items are received monthly.

(c) Follow-up to OPR for non-receipt of billing data.

(2) Receive copy of accepted reimbursable Military Interdepartmental Purchase Request (MIPR) and project orders from FSO. (DD Form 448, Military Interdepartmental Purchase Request, DD Form 448-2, Acceptance of MIPR, AF Form 185, Project Order and other miscellaneous reimbursable orders.)

(a) ★Prepare AF Form 406, Miscellaneous Obligation/Reimbursement Document (reference DFAS-DE 7010.2-R, figure 10-1, para 28-2(4b)).

(b) Establish UFO in BQ (estimate) (reference AFM 177-370, section 15).

(3) Receive appropriate billing documents from Air Force OPR and establish monthly billing/FCOU (actuals).

(a) ★Prepare SF 1080, Voucher for Transfers Between Appropriations and/or Funds (reference DFAS-DE 7010.2-R, para 29-1), or AF Form 819, Invoice/Claim (reference DFAS-DE 7010.2-R, para 29-21), or SF 1034, as applicable.

(b) Prepare collection for advances for Federal and non-federal customers (reference AFM 177-370, para 19.46).

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(c) Forward to customer if it cannot be processed on NCD basis; otherwise, process as NCD.

(d) Establish billing file by customer.

(e) Establish FCOU in BQ (actuals) (reference AFM 177-370, section 15).

(4) ★Prepare, process, and forward follow-up as appropriate (reference DFAS-DE 7010.2-R, table 29-1).

(5) Validate/reconcile hard copy documents with Open Document Listing (ODL) at least quarterly. (See Task 20.)

7. TASK - Cash/Check/By-others Collections.

a. OPLOC:

(1) Receive documents from Treasury Operations Branch notifying receipt of check. AOR will receive and process documents pertaining to their bills and other miscellaneous transactions. Civilian pay, travel, accounts payable, etc., will receive and process documents pertaining to their PCs.

(2) Pull billing documents from files.

(3) ★Prepare DD Form 1131, Cash Collection Voucher. Collect unidentified checks into suspense account 57F3875 or 57X6875; research to determine correct appropriation and take corrective action within 30 days. Use 57F3875 when a reasonable presumption exists that monies will ultimately be credited to a government account. Use 57X6875 for amounts to be held in suspense, not otherwise classified.

(4) Forward DD Form 1131 to Disbursing Division.

(5) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(6) Review/annotate the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraphs 27.11a and h).

(7) Record FCOC on AF Form 406, Miscellaneous Obligation/Reimbursement Document, or DD Form 448-2, Acceptance of Military Interdepartmental Purchase Request, if required.

(8) Receive By-Others register and associated documents from the Accounting Reports - MAFR Branch.

(a) Make applicable BQ entries (reference AFM 177-370, paragraph 19.33).

(b) ★Research/process unidentified line items (reference DFAS-DE 7010.1-R, paragraph 27-32).

(9) ★For installment payments received from FSO, use copy of DD Form 1131, Cash Collection Voucher, to reduce refund receivable established in Fund Type "T", Type Vendor "9."

b. FSO:

(1) ★Assist OPLOC in researching unidentified items and locating documents to process by-others (to include items placed in suspense).

(2) ★One-time cash or check remittances (including JUMPS checks, individuals clearing the installation, and miscellaneous cash collections) are processed by the FSO.

(a) ★Prepare and process DD Form 1131 citing correct appropriation.

(b) ★Assign voucher number and date.

(c) ★Forward DD Form 1131 and remittance to cashier.

(d) ★Process MAFR (reference AFM 177-370, para 19.4).

(e) ★Review the BQ Daily Audit List or PAPERVIEW the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

(3) ★If FSO accepts an installment repayment, FSO prepares and processes DD Form 1131 citing fund appropriation originally charged.

(a) ★Assign voucher number and date.

(b) ★Forward DD Form 1131 and remittance to cashier.

(c) ★Process MAFR (reference AFM 177-370, paragraph 19.4).

(d) ★Review the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

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(e) ★Forward copy of DD Form 1131 and backup documentation to the OPLOC.

(f) ★FSO retains copy of DD Form 1131.

c. ANG/Rome Lab:

Not applicable.

8. TASK - Military Family Housing Charges.

a. OPLOC:

(1) Obtain a copy of each lease agreement. An example of people using these leases is separated personnel that haven't vacated the quarters yet.

(2) Process collections from occupants who reside in base housing on a reimbursable basis.

(3) The family housing office assesses charges for use, and occupants bring DD Form 1131, Cash Collection Voucher, to FSO for collection.

(4) ★If occupant is assigned on lease or recurring basis, OPLOC processes monthly collection (reference DFAS-DE 7010.2-R, chapter 36), if bill was rendered.

b. FSO:

(1) Prepare/process DD Form 1131 for cash collections.

(2) Assist in obtaining and forwarding documentation, as required.

c. ANG/Rome Lab:

Not applicable.

9. TASK - Base Accounts Receivable System (BARS), Class B Phones, Trailer Space Rental and Associated Miscellaneous Billings (Reference DFAS-DE 7077.5-M).

a. OPLOC:

(1) Receive billing and/or customer information from Air Force OPR:

(a) Update billing and/or customer information in BARS (reference DFAS-DE 7077.5-M, sections 5 and 6).

(b) Establish FCOU summary totals in BQ for fund code 83 by EEIC.

(2) Run management and internal control reports. Deliver, as necessary, to Accounting Liaison for further distribution, or mail directly to base-level activities (reference DFAS-DE 7077.5-M, sections 12 and 14).

(3) Process, print, verify, and mail monthly invoices, using AF Form 1358, Invoice/Statement of Account (reference DFAS-DE 7077.5-M, section 7).

(4) Process, print, verify, and mail follow-up invoices (reference DFAS-DE 7077.5-M, paragraph 7.6).

(5) Run payroll suspense (reference DFAS-DE 7077.5-M, paragraph 7.3 and section 8).

(a) Send copy of JUMPS Payroll Suspense List to Military Pay at the FSO via file transfer or other agreed upon means.

(b) Deliver copy of Civilian Payroll Suspense List to Civilian Pay focal point (reference DFAS-DE 7077.5-M, paragraph 8.4).

(6) Process individual debtor remittances that were not collected via payroll deduction. Assign appropriation data and print collection vouchers (DFAS-DE 7077.5-M, section 9.2d).

(7) Process payroll collection (reference DFAS-DE 7077.5-M, section 9).

(a) Receive a copy of the Daily Register of Transactions, that includes PK03 payroll deduction transactions processed by DJMS, and a copy of the Daily Register of Rejects, that includes PK03 payroll deduction transactions rejected by DJMS, from Military Pay at the FSO. These products are produced by input source and cycle number.

(b) Process payroll deduction transactions that were rejected by DJMS. (reference DFAS-DE 7077.5-M, paragraph 9.2a). Produce revised invoices for those accounts that have a payroll deduction reject and mail billing to customer (reference DFAS-DE 7077.5-M, paragraph 7.5).

(c) Process payroll deduction transactions that were accepted by DJMS (reference DFAS-DE 7077.5-M, paragraph 9.2b).

(d) Print SF 1080, Voucher for Transfers Between Appropriations and/or Funds, payroll collection voucher (reference DFAS-DE 7077.5-M, paragraph 9.4).

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(e) Certify SF 1080 for disbursement.

(8) Process MAFR (reference AFM 177-370, paragraph 19.4), against accruals established in BQ, for receivable transactions from the source documentation (reference DFAS-DE 7077.5-M, paragraph 12.5). Review the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraphs 27.11a and h).

(9) ★Manage delinquent invoices. Write-off or transfer to DFAS-DE/FY all debts meeting applicable criteria (reference DFAS-DE 7077.5-M, section 11 and DFAS-DE 7010.2-R, paragraph 29-34 and table 29-1).

(10) Perform other BARS database duties such as monthly purge (reference DFAS-DE 7077.5-M, paragraph 13.2), status reports (reference DFAS-DE 7077.5-M, paragraph 14.3), monthly carry-over (reference DFAS-DE 7077.5-M, paragraphs 4.3 and 7.2a), fiscal and calendar year rollovers (reference DFAS-DE 7077.5-M, paragraph 4.8). Coordinate with the System Administration Division or the MAPPER coordinator at the regional processing center on backups and loading of BARS (system code TX) releases.

b. FSO:

(1) Process termination invoices for customers changing trailer spaces, telephone numbers, or out-processing from base. (If customer has already departed the base, mail invoice to forwarding address.) If at all possible, have customer come in and process final payment (reference DFAS-DE 7077.5-M, paragraph 7.5).

(2) Process payroll suspense:

(a) Deliver DJMS payroll deduction transactions (via diskette) to Military Pay (reference DFAS-DE 7077.5-M, paragraph 8.3a).

(b) Assist Military Pay in clearing payroll rejects (reference DFAS-DE 7077.5-M, paragraph 9.2a).

(3) Receive payment from customers who are terminating service, or other non-routine cash payments. Process DD Form 1131, Cash Collection Voucher, with check data annotated (reference DFAS-DE 7077.5-M, paragraph 9.2d).

(4) Update BARS and BQ for transactions processed (reference DFAS-DE 7077.5-M, paragraph 12.5).

(5) As necessary, send management and internal control reports to Base Communications, Base Civil Engineering, or base housing (reference DFAS-DE 7077.5-M, section 12).

(6) Act as liaison with base activities to coordinate receipt of BARS incoming interface transactions (automated or hard copy).

c. ANG/Rome Lab:

Not applicable.

10. TASK - Charges for Damaged/Lost Property (Report of Survey).

a. OPLOC:

(1) When pay and allowances or salaries are not available for offset, as in the case of out-of-service debtors or terminated employees, use the report of survey to establish an accounts receivable for reporting in RCS: HAF-ACF(M)7184(DT). As necessary, set up accruals in BQ.

(2) Bill the debtor using AF Form 819, Invoice/Claim.

(3) Receive documents from Treasury Operations Branch notifying receipt of cash/check.

(4) Pull billing document from file.

(5) Prepare DD Form 1131, Cash Collection Voucher, and forward to Disbursing Division.

(6) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(7) Review/annotate the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

(8) ★If payment is not received by the due date, perform collection follow-up, write-off, or transfer-out action for out-of-service debtors (reference DFAS-DE 7010.2-R, chapter 29).

b. FSO:

(1) The Air Force will investigate and issue Reports of Survey when property is lost or damaged.

(2) The Air Force survey officer or other responsible official prepares pay offset documentation, i.e., DD Form 139, Pay Adjustment Authorization, to offset pay or

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salary to collect indebtedness. DD Form 139 must contain "Due Process" statement or have attached consent form with member's signature per DoDFMR 7000.14-R, Volume 7A.

(3) Submit offset documentation to appropriate pay system for action.

(4) Forward out-of-service cases to the OPLOC for billing and collection action.

(5) *For one-time cash or check collections see Task 5b(2)

c. ANG/Rome Lab:

Same as FSO except AFMAN 23-2303, chapter 14 applies.

11. TASK - Record Temporary Collectibles.

a. OPLOC:

(1) *Telephone Federal Excise Taxes (reference DFAS-DE 7010.2-R, paragraph 29-10). Collect into appropriation 57F0152.0030. Clear account per regulation.

(2) *Telephone Toll (reference DFAS-DE 7010.2-R, paragraph 29-11). Clear account per regulation.

(3) *Sales under Resource Recovery Recycling (RRR) program for general ledger tracking purposes (reference DFAS-DE 7010.2-R, paragraph 29-29). Collect into appropriation 57F3875.8900. Prepare SF 1081 or SF 1049, as applicable, to specified organization as directed by commander or designee.

(4) Incentives for Energy Conversation (for Capitol Credits see DFAS-DE DFAS-DE 7010.1-R, paragraph 21-3d):

(a) An installation civil engineering office receives notices from utility companies of impending rebates.

(b) The utility company check is collected into 57F3875.

(c) The installation commander instructs civil engineering and installation budget office on the distribution of funds in accordance with Defense Authorization Bill (HR 4739).

b. FSO:

(1) Forward any documentation received to OPLOC.

(2) Assist OPLOC as may be necessary.

c. ANG/Rome Lab:

Not applicable.

12. TASK - Charges of Base-Level Support Services for Medical Civilian Pay.

a. OPLOC:

(1) ★Extract actual charges from PAPERVIEW or other retrieval product to compare PECs 87700, 87705 and 87715.

(2) ★Set up and maintain accruals on AF Form 406, Miscellaneous Obligation/Reimbursement Document (reference DFAS-DE 7010.2-R, figure 10-1), for reimbursing medical civilian payroll expense. Charge fund code 2X and reimburse fund code 30, sales code 82D (usually changes annually based on DFAS-DE guidance). Use standard MORD numbering system described in TASK 4.

(3) ★Process SF 1080, Voucher for Transfers Between Appropriations and/or Funds (reference DFAS-DE 7010.2-R, paragraph 19-1), each month for actual amount charged.

b. FSO:

★Work with Budget office to furnish any information necessary to OPLOC.

c. ANG/Rome Lab:

Not applicable.

13. TASK - Acceleration Charges for Civilian Labor.

a. OPLOC:

(1) ★Recoup the full cost of civilian direct labor on customer billings as required by DFAS-DE 7010.2-R, paragraph 27-7.

(2) ★Process acceleration charges billed in accordance with DFAS-DE 7010.2-R, paragraph 27-7a (1-2), as reimbursements to the civilian pay appropriation.

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(3) ★Deposit acceleration charges billed in accordance with DFAS-DE 7010.2-R, paragraph 27-7a(3), to Treasury miscellaneous receipt account 57 3041.

b. FSO:

Assist OPLOC, as required, in determining hours of reimbursable direct civilian labor and the customer category for applying acceleration rates.

c. ANG/Rome Lab:

Not applicable.

14. TASK - Debt Collections.

a. OPLOC:

(1) ★Receive billing information, follow-up, etc. from Air Force activities such as hospital, education office, housing office, etc.

(a) ★Record and audit transaction in BQ (FCOU, Refund or write-off) (reference DFAS-DE 7010.2-R, chapter 29, section E, and table 29-1).

(b) ★Follow-up as required with debtor (reference DFAS-DE 7010.2-R, chapter 29, section B and table 29-1).

(2) Send AF Form 819, Invoice/Claim, to debtor.

Establish billing file for debtor.

(3) Receive documents from Treasury Operations Branch notifying receipt of check.

(a) Pull billing documents from files.

(b) Prepare/process DD Form 1131, Cash Collection Voucher.

(4) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(5) Review/annotate the BQ Daily Audit List the next business day to ensure input was accurate.

(6) ★Monitor aging of active accounts (reference DFAS-DE 7010.2-R, paragraph 29-37):

(a) ★Follow-up on delinquent accounts (reference DFAS-DE 7010.2-R, table 29-1).

(b) ★Transfer debt for collection assistance (reference DFAS-DE 7010.2-R, paragraph 29-34, and table 29-1).

(c) ★Perform write-off authority (reference DFAS-DE 7010.2-R, paragraph 29-35, and table 29-1).

b. FSO:

(1) Receive DD Form 1131 from customer:

(a) If cash was received without DD Form 1131, Accounting Liaison will:

1 Contact appropriate OPLOC personnel to determine accounting classification.

2 Prepare/process DD Form 1131.

(b) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(c) Review/annotate the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

(2) Forward copy of DD Form 1131 and back up documentation to OPLOC, Receivables Branch.

c. ANG/Rome Lab:

(1) Prepare and process DD Form 1131.

(2) Forward to OPLOC.

15. TASK - RCS: HAF-ACF(M)7184(DT), Selected Balances for Accrual Reporting.

a. OPLOC:

★Provide data required in DFAS-DE 7010.1-R, chapter 29, section H, to Reports and Analysis Division.

b. FSO:

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No functions for this task.

c. ANG/Rome Lab:

Same as FSO.

16. TASK - RCS: HAF-ACF(Q)8108(DT), Report on Receivables Due From the Public.

a. OPLOC:

(1) This report is required quarterly and contains data about accounts receivables due from non-U.S. Government debtors. The OPLOC consolidates Report data by appropriation, and ages accounts in several categories. In addition, gathers management information to satisfy Treasury reporting requirements. The FY-end report also includes annual data for Civil Monetary Penalties (CMP).

(2) ★Reference DFAS-DE 7010.2-R, chapter 41, for specific report preparation instructions.

(3) Provide input to Reports and Analysis Division.

b. FSO:

Assist in obtaining information from Air Force activities, i.e., legal, acquisition, medical, etc., to clarify report data, such as CMP collections.

c. ANG/Rome Lab:

Assist OPLOC in obtaining information, if required.

17. TASK - RCS: HAF-ACF(A)7194, Reconciliation of Accounts Receivable.

a. OPLOC:

(1) Perform this reconciliation semiannually, as of December 31 and June 30, to ensure governmental debts referred to DFAS-DE were received and debts in the DFAS-DE inventory are recorded in OPLOC accounting records.

(2) ★Reference DFAS-DE 7010.2-R, chapter 40, for reconciliation procedures.

b. FSO:

Assist in obtaining information as required from Air Force operational activities providing goods or services to governmental customers.

c. ANG/Rome Lab:

Assist OPLOC in obtaining information, if required.

18. ★TASK - Dishonored Checks Pertaining to Accounts Receivable.

a. OPLOC:

- (1) Receive notice of transaction from Disbursing Division.
- (2) ★Prepare/process negative DD Form 1131, Cash Collection Voucher
- (3) ★Reestablish refund receivable as a fund type "T" record in BQ.
- (4) Prepare AF Form 819, Invoice/Claim, or demands letter to bill debtor (reference DoDFMR 7000.14-R, Volume 5, paragraph 040401 and paragraph 040403).
- (5) Establish billing file for debtor.
- (6) ★Receive photocopy of repayment from Treasury Operations Branch notifying receipt of payment.
- (7) Pull billing document from file.
- (8) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).
- (9) Use BQ Daily Audit List or PAPERVIEW the next business day to ensure accurate input (reference AFM 177-370, paragraph 27.11a and h).
- (10) ★Age active/open accounts (reference DFAS-DE 7010.2-R, paragraph 29-37).
- (11) Follow-up on delinquent accounts.
- (12) ★Transfer uncollectible accounts for collection assistance (reference DFAS-DE 7010.2-R, paragraph 29-34 and table 29-1).
- (13) ★Perform write-off as required (reference DFAS-DE 7010.2-R, paragraph 29-35 and table 29-1).

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b. FSO:

Assist OPLOC as required in recouping the double payment or dishonored check.

c. ANG/Rome Lab:

Same as FSO.

19. TASK - Collection by Payment Offset.

a. OPLOC:

(1) ★Vendor Offset. This process reflects the transactions to collect vendor debt through payment offset. The offset payment amount is provided by Vendor Pay Branch and received as collection by Receivables Branch (reference DFAS-DE 7010.2-R, paragraph 13-3a (5)(d) and 29-34).

(a) Reverse refunds receivable established in Fund Type "T," Type Vendor "9", if applicable.

(b) Record collection to the fund cite originally charged as a Type Vendor "9", negative Balance ID "E".

(2) ★Individual Offset. Current pay and allowances or wages of military members or civilian employees can be offset involuntarily to satisfy an indebtedness to the U. S. Government. Reference DoDFMR 7000.14-R, Volume 5, Part II, AFM 177-373, and DoDFRM 7000.14-R, Vol 8, section 8 for detailed offset procedures. Generally, before offset can be accomplished, the debtor must be provided specific due process procedures. These steps include written notice of the intent to offset, the right to inspect and copy records related to the debt details of the proposed offset, and in some cases, the right to a hearing by an independent third party. The hearing official may consider and issue determinations regarding the existence of a debt, the amount of a debt, and the terms of an involuntary offset schedule established without input from the debtor. Prompt attention must be given to a petition for hearing since timeframes are imposed for response to the debtor's hearing request. Late payment charges are not accrued or assessed while a debt is undergoing a hearing.

b. FSO:

Answer queries from vendors, military members, or employees regarding offsets. Work with OPLOC to provide information concerning indebtedness and offsets.

c. ANG/Rome Lab:

Same as FSO.

20. TASK - Refund of State Taxes.

a. OPLOC:

(1) ★Develop local procedure due to the various requirements of individual state tax authorities (reference DFAS-DE 7010.2-R, paragraph 29-27).

(2) Use the claim for tax refund to support establishment of refund receivable as a fund type "T" record in BQ.

b. FSO:

Assist OPLOC in obtaining tax exemption certificates to assist in filing claim.

c. ANG/Rome Lab:

Same as FSO.

21. TASK - Tuition Refunds for Military Members.

a. OPLOC:

(1) ★When the Education Services Officer (ESO) establishes an installment repayment arrangement, receive copy of AF Form 118, Refund of Tuition Assistance, or DD Form 139, Pay Adjustment Authorization, from FSO.

(2) ★Use AF Form 118 or DD form 139 to establish refund receivable as a fund type "T", Type Vendor "9" record in BQ.

(3) ★As installment payments are received and collected by the FSO on DD Form 1131, Cash Collection Voucher.FSO forwards of DD Form 1131 to OPLOC. Use copy of DD Form 1131 to reduce refund receivable by reversing amount established in Fund Type "T", Type Vendor "9".

b. FSO:

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(1) For one-time collections from pay, the ESO prepares and forwards pay offset documentation, i.e., DD Form 139, Pay Adjustment Authorization, for input to pay system. Military Pay will input with ESO company code.

(2) For one-time cash or check remittance, the ESO prepares DD Form 1131 citing appropriation originally charged. Also, ESO prepares DD Form 1131 upon receipt of remittance from pay system. The FSO:

(a) Receives DD Form 1131 from ESO.

(b) Assigns voucher number and date.

(c) Forwards DD Form 1131 and remittance to cashier.

(d) ★Prepares/processes MAFR (reference AFM 177-370, paragraph 19.4). Record collection to the fund cite originally charged as a Type Vendor "5," negative Balance ID "E."

(e) Use the BQ Daily Audit List or PAPERVIEW the next business day to ensure input was accurate (reference AFM 177-370 paragraph 27.11a and h).

(3) If ESO accepts an installment repayment agreement, the FSO forwards a copy to the OPLOC.

(4) As installment payments are received, ESO prepares DD Form 1131.

(5) FSO processes DD Form 1131:

(a) Assigns voucher number and date.

(b) Forwards DD Form 1131 and remittance to cashier.

(c) ★Prepares/processes MAFR (reference AFM 177-370, paragraph 19.4). Record collection to the fund cite originally charged as a Type Vendor "5", negative Balance ID "E".

(d) Reviews/annotates BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

(6) Forwards copy of DD Form 1131 and back up documentation to OPLOC.

(7) FSO retains copy of DD Form 1131.

c. ANG/Rome Lab:

Not applicable.

22. TASK - Validate Open Document Listing (ODL).

a. OPLOC:

(1) ★Reconcile and validate ODL with hard copy documents at least three times yearly (Jan 31, May 31 and Aug 31) and make applicable corrections in BQ or on hard copy document. Validate the following items:

(a) Accounting classification.

(b) Amount for each balance ID.

(c) Document identification.

(d) Refunds receivable and replacement checks should appear as negative balances. Other entries with negative balances should be fully researched, annotated, and corrected if necessary.

(e) Should the entry logically still be present in the accounting system (Sanity Check)? Follow up with the originator of the document and update the accounting system, as required.

(2) ★Branch Chief or designee certifies ODL or accompanying letter and forwards to FSO..

b. FSO:

(1) ★Receives certified ODL from OPLOC.

(2) ★Reconciles and validates all commitments on ODL with hard copy documents. Assist in obtaining hard copy documents as required by OPLOC.

(3) ★Makes applicable corrections on hard copy documents or annotates ODL for correction by OPLOC.

(4) ★Certifies ODL or accompanying letter and return to OPLOC.

c. ANG/Rome Lab:

Same as OPLOC.

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23. TASK - Reimbursable Billings, Business Operating Fund (BOF) - SBSS.

NOTE: This task may be performed in the Business Funds Branch (local decision).

a. OPLOC:

NOTE: Products must be scheduled through the Base Supply Computer Support element.

(1) Receive hard copy SF 1080, Voucher for Transfers Between Appropriations and/or Funds, billing documents, (i.e., M05 and M33 listings).

(2) Review SF 1080 for completeness and accuracy:

(a) Validate M33 to SZ*/SZR and Detail Billing transactions (Edit Zero Balance Control List). If it doesn't balance, return to Systems Administrator to rerun the M33 (reference DFAS-DE 7077.10-M sections 19 and 28).

(b) Ensure backup document equals billing and attach to SF 1080:

1 SFs 1080 from M05. Attach PFMR Detail Billing List and Detail Stock Fund Billing List from the M33 if applicable.

2 SFs 1080 from M33. Attach non-PFMR detail billing.

(3) No Check Drawn (NCD) SF 1080:

(a) Determine if bills are to be NCD or mailed to the billed office for collection. Sort accordingly. NOTE: If disbursement portion (billed office) of SF 1080 has an appropriation, it will help identify it as a NCD. The BQ post codes for NCD SFs 1080 are "UE" and "FR."

(b) Brief block, assign voucher number and certify.

(c) Prepare/process MAFR (reference AFM 177-370 paragraph 19.4).

(d) Review/annotate the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11 a and h).

(4) Assign bill number and mail SF 1080 billings:

(a) PFMR controlled customers:

1 Pull the accounts receivable file under the applicable sales code and locate the correct debtor code for that bill for proper disposition/instruction.

2 Mail original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the retained copy and ODL or PAPERVIEW, locate applicable DSR by fund code, sales code, debtor code, and SRAN.

3 Using the correct DSRs and PSRs, process post code FR transactions for the correct dollar amount and identify assigned bill number beginning in position 38 of the TRT. Record DSR on retained copy of bill.

4 Use BQ Daily Audit List or PAPERVIEW to validate input. If no corrections are necessary, file in Accounts Receivable folder by sales code.

(b) Non-PFMR billed customers (M33 bills):

1 Billed by the DODAAC/SRAN in the billed office portion of the front of the bill. NOTE: Obtain the address of the billed office from AFR 700-20.

2 Mail original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the retained copy and ODL, locate applicable DSR by fund code, sales code, debtor code, and SRAN.

3 Using the correct DSRs and PSRs, process post code FF transactions for the correct dollar amount and identify assigned bill number beginning in position 38 of the TRT. Record DSR on retained copy of bill.

4 For additional NCD processing instructions, see DFAS-DE 7077.10-M, section 28.

NOTE: Follow standard follow-up and reconciliation procedures provided for accounts receivable.

5 Investment billings (Fund Codes 11, 15, and 17).

NOTE: In the billing office appropriation, put a bill number to determine the billing address, mail copy of bill to that address, and send information copy to: DAO-DE McClellan/FSRA, 3230 Peacekeeper Way, Suite 2, McClellan AFB, CA 95652-1042.

b. FSO:

Provide any assistance necessary for bill collection or identification of the customer.

c. ANG/Rome Lab:

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Same as OPLOC.

24. TASK - Reimbursable Billings, Business Operating Fund (BOF) - SMAS.

NOTE: This task may be performed in the Business Funds Branch - local decision.

a. OPLOC:

NOTE: Products must be scheduled through the SMAS systems monitor.

(1) Receive hard copy SF 1080, Voucher for Transfers Between Appropriations and/or Funds, billing documents, (i.e., A/R Detail List and A/R Summary List).

(2) Review SF 1080 for completeness and accuracy:

Ensure backup document equals billing and attach to SF 1080: Attach Detail Billing List if appropriate for customer.

(3) No Check Drawn (NCD) SF 1080:

(a) Determine if bills are to be NCD or mailed to the billed office for collection. Sort accordingly. NOTE: If disbursement portion (billed office) of SF 1080 has an appropriation, it will help identify it as a NCD. The BQ post codes for NCD SFs 1080 are "UE" and "FR".

(b) Certify.

(c) MAFR posting is automated except for the Guard customers (reference DFAS-DE 7077.4-M, section 6).

(4) Mail SF 1080 billings:

(a) PFMR controlled customers:

1 Pull the accounts receivable file under the applicable sales code and locate the correct debtor code for that bill for proper disposition/instruction.

2 Mail original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the retained copy and ODL or PAPERVIEW, locate applicable DSR by fund code, sales code, debtor code, and SRAN.

3 Using the correct DSRs and PSRs, process post code FR transactions for the correct dollar amount and identify assigned bill number beginning in position 38 of the TRT. Record DSR on retained copy of bill.

4 Use BQ Daily Audit List or PAPERVIEW to validate input. If no corrections are necessary, file in Accounts Receivable folder by sales code.

(b) Non-PFMR billed customers (M33 bills):

1 Billed by the DODAAC/SRAN in the billed office portion of the front of the bill. NOTE: Obtain the address of the billed office from AFR 700-20.

2 Mail original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the retained copy and ODL, locate applicable DSR by fund code, sales code, debtor code, and SRAN.

3 For additional NCD processing instructions, see DFAS-DE 7077.10-M, section 28.

NOTE: Follow standard follow-up and reconciliation procedures provided for accounts receivable.

4 Investment billings (Fund Codes 11, 15, and 17).

NOTE: In the billing office appropriation, put a bill number to determine the billing address, mail copy of bill to that address, and send information copy to: DAO-DE McClellan/FSRA, 3230 Peacekeeper Way, Suite 2, McClellan AFB, CA 95652-1042.

b. FSO:

Provide any assistance necessary for bill collection or identification of the customer.

c. ANG/Rome Lab:

Same as OPLOC.

25. TASK - M28, Aviation Fuel Billings.

a. OPLOC:

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(1) Systems Administration Division prints and distributes the reports to the appropriate divisions.

(2) DBOF:

(a) Receive Transfer-Out Receivables Transaction List, Transfer-Out Stock Fund General Ledger (GLA) Transaction List, Interfund Billing List (one copy) and Appropriation Summary List (one copy) for the Systems Administration Division.

(b) Use these listings to validate General Ledger update (interface processing) and seller Interfund processing.

(c) File retained copies of the above listings and retain them for one year.

(d) Respond to buyer inquiries per DoD 4000.257-M.

(e) Ensure BFMO at each base receives copies of all the transfer-out transmittal listings.

(3) Accounting Reports - MAFR Branch:

(a) Receive Interfund Billing List (one copy) and Appropriation Summary List (one copy) from the Systems Administration Division.

(b) Use listings to validate Seller Interfund processing and for creation of the seller DD Form 1400, Statement of Interfund Transactions.

(c) Summary Billing Report Transactions (K) are produced when M28 is run (reference DFAS-DE 7077.10-M, section 26). Accounts Management and Reconciliation Branch uses file produced in preparation of Schedule of Interfund Transactions, and inclusion in RCS: HAF-ACF (M) 7113 (reference AFM 177-370, section 79).

(d) File retained copies of the above listings and retain for one year.

b. FSO:

Perform liaison function with Base Fuels Management Office (BFMO) to ensure all appropriate refueling/defueling documents are forwarded to the OPLOC and that BFMO receives copies of all the transfer-out transmittal listings.

c. ANG/Rome Lab:

Same as FSO.

26. TASK - FIABS Reimbursable Billings, Business Operations Funds (BOF) and Investment Items - SMBA and GFGL.

a. OPLOC:

(1) Receive FIABS Billing List (A-D035J-601-AR-L05) Parts 1 (Investment) and 2 (Stock Fund), Contractor Invoice (AF 819) and Voucher for Transfers Between Appropriations and/or Funds(SF 1080) (A-D035J-601-AR-L29).

(2) Review SF 1080's and AF 819's for completeness and accuracy.

(3) Ensure backup document equal billing and attach to SF 1080 or AF 819.

(4) No Check Drawn (NCD) SF 1080.

(a) Determine if bills are to be NCD or mailed to the billed office for collection and sort accordingly.

(b) Brief block, assign voucher number and certify.

(c) Prepare/process MAFR, (reference. AFM 177-370, para 19.4).

(d) Review/annotate the BQ Daily Audit Listing the next business day to ensure input was accurate, (reference. AFM 177-370, para 27.11, a and h).

(5) Assign bill number and mail SF 1080 or AF 819 billings:

(a) On-Base SF 1080 Customers:

1 Pull the accounts receivable file under the applicable sales code and locate the correct customer for that bill for proper disposition/instruction.

2 Forward original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the FIABS on-line PBIB (Billing Inquiry) panel, inquiry on the bill number and follow appropriate procedures to mark the bill as mailed (reference AFMCM 177-24). This process will generate an automatic aging record to BQ for stock fund billings only. Investment billings must be manually entered into the BQ to establish the accounts receivable and start the aging process.

3 Check BQ Daily Audit List to validate input. If no corrections are necessary, file in Accounts Receivable folder by sales code.

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(b) Off Base SF 1080 and AF 819 customers.

1 Billed by the DODAAC/SRAN in the billed office portion of the front of the bill. NOTE: If the address portion of the billed office is blank, obtain the address from AFR 700-20 or inquiry through Defense Automated Addressing System (DAAS).

2 Mail original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the FIABS on-line PBIB (Billing Inquiry) panel, inquiry on the bill number and follow appropriate procedures to mark the bill as mailed (reference AFMCM 177-24). This process will generate an automatic aging record to BQ for stock fund billings only. Investment billings must be manually entered into the BQ to establish the accounts receivable and start the aging process.

(6) FIABS Seller Interfund billings - Interfund billings are automatically transmitted to the customer through DAAS when the FIABS bill cycle is run. This process will generate an automatic aging record to BQ for stock fund billings only. Investment billings must be manually entered into the BQ to establish the accounts receivable and start the aging process.

(a) Review Seller Summary Bills (K records) Listing and make required corrections. Validate the appropriation charged against the Master Appropriation Reference Table (MART). The most common error is where the limitation is missing from the appropriation charged. Use FIABS PBID screen to correct K records appropriation. After all corrections have been made, then go to FIABS ARRC screen and transmit K records. This process will generate the DD1400 Seller Statement of Interfund Transactions and 2 output files - 1 file containing the K records and the other file containing the 2J records needed by the Reports & Analysis Division - Financial Statement & Report Branch. Any corrections required to the K records or 2J records after files have been created, will require an adjustment to the DD1400 Seller Statement listing. The expenditure and reimbursement totals should balance. Record expenditure and reimbursement in the GAFS system (BQ). Check the daily audit listing the following day to ensure accuracy.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

NOTE: Investment billings are processed by the OPLOC that created the billing. Do not forward FIABS investment billings to DAO-DE McClellan/FSRA (SM-ALC).

27. *TASK: Reimbursable Billings for DMAG-AF.

a. OPLOC:

- (1) Receive bills from FSO.
- (2) Verify 1080s and FMS worksheets agree with the control register.
- (3) Resolve any variances with FSO.
- (4) Post FCOU (Balance ID F) for each bill. Starts the aging process.
- (5) Process the reimbursement (collection) (NCD 1080, CD 1080, or delivery reporting in SAMIS).
- (6) *Provide a copy of the control register to the DMAG-AF section for update to the DMAG-AF general ledger.

b. FSO:

- (1) Prepare progress billings based on G004B and G072D detail (AFMCR 170-10). Annotate on the SF1080 that this is a progress billing. The customer funds EEIC or MPC should have 9940 or 9920 (9910 for adv billings).

NOTE: For DMMIS sites, use same procedures, until DMMIS A/R module is implemented. See DMMIS specific instructions.

- (2) Prepare completion billings/FMS worksheets based on G004B and G072D and G072A-K15 for FMS. Assign a six-digit bill number so as to link SAMIS reimbursement billing request.

NOTE: For DMMIS sites, use same procedures, until DMMIS A/R module is implemented. DMMIS does not handle FMS Billing mechanically. See DMMIS specific instructions.

- (3) Annotate the SF1080 as a completion billing. Advise customers once a month of the amount that has gone from advanced billing to completion billing.

- (4) *Prepare advanced billing based on current DWCF policy. Annotate on SF1080 as advance billing.

- (5) *Prepare control register for each billing package (SFs 1080) sent to OPLOC. Include copy of control register with bills sent to OPLOC A/R branch. Establish a unique control number for each control register consisting of the ALC, Julian date, and 3 digit sequence number (e.g., XX-ALC-5031-001).

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(6) Work with the A/R branch to resolve any discrepancies.

c. ANG/Rome Lab:

Not applicable.

28. *TASK - Aged Accounts Receivable Schedule, DMAG-AF.

a. OPLOC:

*Provide an EOM schedule of aged receivables for DMAG-AF and provide schedule to the DMAG-AF Section for update to the DMAG-AF general ledger.

b. FSO:

None

c. ANG/Rome Lab:

Not applicable.

29. *TASK - Transfer of Delinquent Accounts Receivable, DMAG-AF.

a. OPLOC:

(1) *Transfer delinquent accounts receivable to DFAS-DE per DFAS-DE 7010.2-R.

(2) Provide a copy of the transferred accounts receivable to the DMAG-AF Section for update to the DMAG-AF general ledger.

b. FSO:

None

c. ANG/Rome Lab:

Not applicable.

***References for Reimbursable/Refunds Miscellaneous Billings DFAS-DE 7010.2-R**

-Aging Accounts Receivable	paragraph 29-39
-Authority to Write-off without Collection Effort	paragraph 29-4(b)
-Billing and Collecting Base Rentals and Work and Service Costs	paragraph 29-21
-Billing and Collecting for Reimbursable use of Government-owned Telephone Facilities	paragraph 29-20
-Billing and Collecting Reimbursable Dependent-School Transportation Cost	paragraph 29-25
-Billing and Collecting Subsistence Charges	paragraph 29-2(b)
-Billing for Unauthorized Toll Calls Over Official Telephones	paragraph 29-11
-Billing Government Agencies, Including Government Corporations, for Reimbursable Telephone Services	paragraph 29-2(c)
-Billing Non-Air Force Tenants	paragraph 29-2(a)
-Billing Precision Measurement Equipment Laboratory (PMEL) Reimbursable Cost.	paragraph 29-2(d)
-Billing Reimbursements for Service and Maintenance on Transient Aircraft	paragraph 29-2(f)
-Billing Telephone Subscriptions	paragraph 29-10
-Billing Customers other than United States Government Agencies, for Materiel Sales-Noninterfund	paragraph 29-22
-Centrally Maintained Deposit Fund Accounts	paragraph 29-2(h)
* (See DFAS-DE 7010.1-R paragraph 27-52)	
-Collecting Bid Specification Deposits	paragraph 29-32
-Collecting Medical Charges from Patients	paragraph 29-14
-Collecting State and Local Tax Refunds	paragraph 29-27
-Collection Assistance for Debts	paragraph 29-34
-Collection from Contractors and Vendors involved in Bankruptcy	paragraph 29-18
-Collections for Other Government Agencies and Military Departments (Other than Centrally Maintained Deposit Fund, Special Fund Receipt, and Trust Fund Receipt Accounts)	paragraph 29-2(9)
-Collections made at Isolated Locations	paragraph 29-26
-Collections made by Non-Accounting and Finance Office Base Activities	paragraph 29-15
-Debt Collection Requirements	paragraph 29-4(d-f)
-Debt Write-offs	paragraph 29-35
-Disposition of Collections	paragraph 29-17
-General Billing and Collecting Responsibilities	paragraph 29-4
-Installment Collections	paragraph 29-6
-Interest, Administrative and Penalty Charges	paragraph 29-7
-Intradepartmental Procedures, Billing Air Force Tenants	paragraph 29-3
-Involuntary Salary and Administrative Off-set	paragraph 29-9
-Offsetting a Commercial Firm's Indebtedness to Another Agency	paragraph 29-2(j)
-Proceeds from Defense Reutilization and Marketing Office (DRMO) Sales of Scrap, Excess Personal Property, and Forest Products	paragraph 29-30
-Proceeds from Resource, Recovery and Recycling (RRR) Program	paragraph 29-29
-Receivables Due From Individuals, Except Foreign Individuals	Section B
-Reconsidered Debt-Basis, Amount, or Involuntary Offset Schedule	paragraph 29-8

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-Reimbursable Accessorial and Administrative Costs	paragraph 29-24
-Reimbursable Mortuary Cost	paragraph 29-12
-SF 1080 Preparation	paragraph 29-1(9)
-Special and Trust Fund Receipt Accounts	paragraph 29-2(i)
-Tuition Assistance Refunds	paragraph 29-13
-Waiving Reimbursement and Deferring Interdepartmental, Including Non-Air Force DoD Component, and Intra-Departmental billings	paragraph 29-1(c)
-Written Demands for Debt Payment Except Routine Pay Adjustments	paragraph 29-5