
CHAPTER 5**GENERAL PURPOSE REPORTING**0501 GENERAL

The purpose of this chapter is to identify the financial reporting requirements established by the Treasury Department pursuant to Chapter 2-4100 of the Treasury Financial Manual (TFM). The preparation and submission of timely and reliable financial reports that fully disclose the financial results of all programs and activities and the consolidation of this information are the responsibilities of the head of each federal agency.

050102. Applicability and Scope. The provisions of this section apply to all DoD Components. It covers the following types of appropriation and fund accounts:

- A. General funds
- B. Deposit and special funds
- C. Management and revolving funds
- D. Trust funds

0502 DIRECT AND GUARANTEED LOANS REPORTED BY AGENCY AND PROGRAM DUE FROM THE PUBLIC, SF 220-8

A. Purpose. This report provides an analysis of the outstanding contingent liability for guaranteed loans.

B. Report Format and Control Number. The Treasury Standard Form (SF) 220-8 report format provided in I TFM 2-4100 may be reproduced or a machine-produced facsimile may be used. The report format is illustrated in Figure 5-1.

C. Frequency and Distribution

1. The SF 220-8 shall be submitted as of September 30 of each year by the due dates established by the appropriate departmental-level accounting entity. The SF 220-8 shall be distributed to the addresses provided in the addendum to this chapter.

2. The SF 220-8 shall be prepared and submitted annually by each reporting DoD Component (except for the Defense Security Assistance Agency (DSAA)) that has a loan program, either direct or guaranteed. The DSAA is required to submit an SF 220-8 quarterly.

050201. Preparation Instructions for the SF 220-8

A. Part I Status of Guaranteed Loans. Part I of the SF 220-8 addresses the status of guaranteed loans. Outstanding loan balances are captured; guaranteed loans are classified according to collection probability; and delinquent guaranteed loans are aged. Guaranty amounts should be reported on the form in terms of principal only, except for cases in which the agency provides a guaranty of both principal and interest.

1. Section A - Guaranteed Loans Outstanding shows the beginning fiscal year (FY) balance of outstanding guaranteed loans; cumulative activity during the fiscal year as of the end of the reporting period, for new guarantees, collections, terminations due to defaults, and adjustments; and the outstanding balance at the end of the reporting period. The "Adjustments" line is for reporting changes in guaranteed loan balances that are not the result of new guarantees, collections, or terminations due to defaults. These changes should be footnoted and include:

Correction to a previously reported guaranteed loan amount.

Refunds of amounts previously reported as paid.

Adjustments made in a prior period.

a. Line 1. Outstanding, Beginning of FY. Enter the number and amount of all guaranteed loans outstanding as of the beginning of the fiscal year. These figures must agree with the ending balance reported on the year-end SF 220-8 for the previous fiscal year. The beginning balance remains unchanged throughout the fiscal year. These figures equal the sum of lines 1.a. and 1.b. of this section.

(1) Line 1.a. Agency Share of Risk. Enter the amount of guaranteed loans outstanding for which the agency has assumed risk (guaranteed).

(2) Line 1.b. Lender Share of Risk. Enter the amount of guaranteed loans outstanding for which the lenders have assumed risk.

b. Line 2. New Guaranteed Loans. Enter the number and amount of all guaranteed loans disbursed by approved lenders during the current fiscal year.

c. Line 3. Collections. Enter the amount of payments made to lenders by borrowers on guaranteed loans during the fiscal year. The dollar amount reported captures all collections, including partial payments. Enter collections with a minus (-) sign before the figures. Non-cash collections (e.g., personal property) are to be footnoted.

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 January 1992
 1 TFM 2-4100

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 IAR No. 1178-TD-XX

REPORT ON GUARANTEED LOANS
 as of _____
 (in dollars)

Identification:

Department/Agency: _____

Bureau/Organization Unit: _____

Program Name: _____

OMB Identification Code: _____ Fund Type: _____

PART I
STATUS OF GUARANTEED LOANS

Section A		Number	Amount
Guaranteed Loans Outstanding			
1.	Outstanding, Beginning of FY		
	a. Agency Share of Risk		
	b. Lender Share of Risk		
2.	New Guaranteed Loans (+)		
3.	Collections (-)		
4.	Guaranteed Loans Terminated (-)		
5.	Adjustments, Net (+) or (-)		
6.	Outstanding, End of Period		
	a. Agency Share of Risk		
	b. Lender Share of Risk		
Section B			
Delinquent and Rescheduled Guaranteed Loans			
1.	Total Delinquencies over 30 Days		
	a. 31-60 Days		
	b. 61-90 Days		
	c. 91-120 Days		
	d. 121-180 Days		
	e. 181-365 Days		
	f. Over 1 Year		
2.	Loans Rescheduled		
Section C			
Portfolio Status			
1.	Loan Classification		
	a. Problemless		
	b. Program Standard (commercial only)		
	c. Substandard		
	d. Doubtful (commercial only)		
	e. Loss		
2.	Loan Loss Estimate		

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Figure 5-1

Standard Form 220-8 January 1992	Page 2 of 3																														
REPORT ON GUARANTEED LOANS as of _____ (in dollars)																															
Bureau/Organization Unit: _____																															
PART II PORTFOLIO MANAGEMENT BY AGENCY																															
Section A Claims	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;">Number</th> <th style="width: 25%; text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td>1. Outstanding Claims, Beginning of FY</td> <td></td> <td></td> </tr> <tr> <td>2. Claims Filed (+)</td> <td></td> <td></td> </tr> <tr> <td>3. Claim Amounts Denied/Adjusted/Reduced (-)</td> <td></td> <td></td> </tr> <tr> <td>4. Claims Paid (-)</td> <td></td> <td></td> </tr> <tr> <td> a. For Full Outstanding Guarantee (-)</td> <td></td> <td></td> </tr> <tr> <td> b. For Balance after Lender Liquidation (-)</td> <td></td> <td></td> </tr> <tr> <td>5. Outstanding Claims, End of Period</td> <td></td> <td></td> </tr> </tbody> </table>		Number	Amount	1. Outstanding Claims, Beginning of FY			2. Claims Filed (+)			3. Claim Amounts Denied/Adjusted/Reduced (-)			4. Claims Paid (-)			a. For Full Outstanding Guarantee (-)			b. For Balance after Lender Liquidation (-)			5. Outstanding Claims, End of Period								
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Section B Defaulted Guaranteed Loans	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 50%;">1. New Defaulted Guaranteed Loans Receivable</td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> <tr> <td> a. Assigned in Full</td> <td></td> <td></td> </tr> <tr> <td> b. Deficiency</td> <td></td> <td></td> </tr> </tbody> </table>	1. New Defaulted Guaranteed Loans Receivable			a. Assigned in Full			b. Deficiency																							
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Figure 5-1 (Cont'd)																															

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REPORT ON GUARANTEED LOANS as of _____ (in dollars)	
Bureau/Organization Unit: _____	
PART IV FOOTNOTES	
AGENCY CONTACTS	
1. Preparer's Name	2. Telephone No.
3. Address	
4. Supervisor's Name	5. Telephone No.
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Figure 5-1 (Cont'd)	

d. Line 4. Guaranteed Loans Terminated. Enter the number and amount of accounts for loans that have been terminated for default during the fiscal year. Include only those loans where a default claim has been paid and the guarantee is no longer in effect. Entries on this line are preceded by a minus (-) sign.

e. Line 5. Adjustments. Enter the amount of accounts for guaranteed loans adjusted and transferred either into or out of guaranteed loan balances during the fiscal year. Terminations for reasons other than default and prior period adjustments are also included on this line. All amounts reported on this line are footnoted; these figures may be either positive or negative.

f. Line 6. Outstanding, End of Period. Enter the number and amount of guaranteed loans outstanding at the end of the reporting period. The amount is equal to the sum of lines 1. through 5. of this section, realizing that lines 3. and 4. are negative figures and line 5. may be either positive or negative. The amount also equals the sum of lines 6.a. and 6.b. of this section. Amounts reported on this line represent principal only.

(1) Line 6.a. Agency Share of Risk. Enter the amount of guaranteed loans outstanding for which the agency has assumed risk (guaranteed).

(2) Line 6.b. Lender Share of Risk. Enter the amount of guaranteed loans outstanding for which the lenders have assumed risk.

2. Section B - Delinquent and Rescheduled Guaranteed Loans contains an aging schedule of guaranteed loan delinquencies. The amounts include delinquent guaranteed loans as of the end of the reporting period. The following criteria must be used when preparing this section:

Guaranteed loans are recorded as delinquent if not paid by the payment due date unless terms of the contract or agreement provide otherwise. Loans are aged from the payment due date or the day notification of the debt was mailed.

a. Line 1. Total Delinquencies Over 30 Days. Enter the number and amount of delinquent guaranteed loans as of the end of the quarterly reporting period. The amount to be reported is ordinarily that of the past due payment; however, when the full amount of the account is formally due and declared payable, then the entire amount of the loan is reported as delinquent. The amount is equal to lines 1.a. through 1.f. of this section.

(1) Lines 1.a. through 1.f. Enter on the appropriate line item the amount of guaranteed loans that are delinquent for 31 to 60 days, 61 to 90 days, 91 to 120 days, 121 to 180 days, 181 to 360 days, and over 1 year.

b. Line 2. Loans Rescheduled. Enter the number and amount of delinquent guaranteed loans for which terms and conditions of the original lending agreements were renegotiated during the reporting period to establish new terms or conditions for facilitating debt repayment. Each rescheduling of a loan is individually counted.

3. Section C - Portfolio Status. Shows the number and amount of guaranteed loans, classified according to their collection probability, as of the reporting period. Agencies classifying guaranteed loans into different categories should, for this report, adapt their information to the five categories identified on lines 1.a. through 1.e. in this section (i.e., Comptroller of the Currency's model risk rating as provided in Appendix 5 to Office of Management and Budget (OMB) Circular A-129. Also included in this section are loan loss estimates which are the anticipated long-term losses (net of collateral liquidation and other recoveries) from the portfolio based on the analysis of collection probability and other factors.

a. Line 1. Loan Classification. Enter the total number and amount of guaranteed loans outstanding at the end of the reporting period. These figures equal the sum of lines 1.a. through 1.e. of this section. The number and amount must agree with Part I, Section A, line 6. of this report. For commercial loans, all classifications (line 1.a. through 1.e.) are applicable. For consumer loans, use only those classifications listed on lines 1.a., 1.c., and 1.e.

(1) Line 1.a. Problemless. Enter the number and amount of loans in which payments are being made consistent with terms of the agreement (i.e., non-delinquent).

(2) Line 1.b. Program Standard (Commercial Only). Enter the number and amount of loans in which assets are potentially weak, but may meet minimum program standards for creditworthiness. Assets in which actual, not potential, weaknesses are evident and significant should be considered for more serious analyses. This line item is not applicable for consumer loans.

(3) Line 1.c. Substandard. Enter the number and amount of loans in which assets contain actual weaknesses that jeopardize collection of the debt. They are characterized by the distinct possibility that the lender will sustain some loss if the deficiencies are not corrected. For consumer accounts, loans with four missed payments should be classified as "substandard."

(4) Line 1.d. Doubtful (Commercial Only). Enter the number and amount of loans in which liquidation of an asset for full value is improbable and the possibility of loss at this time is high; however, certain conditions exist that may positively affect the asset. This line item is not applicable for consumer loans.

(5) Line 1.e. Loss. Enter the number and amount of loans in which assets are determined to be uncollectible and of such little value that their continuance as assets is not warranted. For consumer accounts, loans with five or more missed payments should be classified in this category.

b. Line 2. Loan Loss Estimate. Enter the number and amount of estimated future losses as of the reporting period. The total portfolio less any recoveries should be considered when determining a loan loss estimate.

B. Part II Portfolio Management by Agency. Part II of the SF 220-8 reflects the beginning balance, outstanding balance, and activity of claims that were submitted by lenders to the agency during the fiscal year for payment. Balances for defaulted guaranteed loans and real property inventories are also shown.

1. Section A - Claims shows outstanding balances and activity for claims submitted by lenders to the agency during the fiscal year. The amounts in this section include principal, interest, and additional costs due to lenders.

a. Line 1. Outstanding Claims, Beginning of FY. Enter the number and amount of claims outstanding (principal, interest, etc.) at the beginning of the fiscal year. These figures must agree with the ending balance reported on the year-end SF 220-8 for the previous fiscal year. The beginning balance remains unchanged throughout the fiscal year.

b. Line 2. Claims Filed. Enter the number and amount for all new claims (principal, interest, etc.) filed with the agency during the fiscal year.

c. Line 3. Claim Amounts Denied/Adjusted/Reduced. Enter the number and amount (principal, interest, etc.) for claims that were either denied, adjusted, or reduced by the agency during the fiscal year. The amounts reported represent the full value of the denials, the amount of the adjustments, and the amount of the reductions. Entries on this line are preceded by a minus (-) sign.

d. Line 4. Claims Paid. Enter the number and amount of claims that were paid by the agency during the fiscal year. The amount equals the sum of lines 4.a. and 4.b. of this section. Entries on this line are preceded by a minus (-) sign.

(1) Line 4.a. For Full Outstanding Guarantee. Enter the number and amount of claims that were paid for the full outstanding guarantee (plus any interest and lender costs). Entries on this line are preceded by a minus (-) sign.

(2) Line 4.b. For Balance After Lender Liquidation. Enter the number and amount of claims that were paid (including any interest and lender costs) after the lender has liquidated all available property. Entries on this line are preceded by a minus (-) sign.

e. Line 5. Outstanding Claims, End of Period. Enter the outstanding number and amount of claims as of the end of the reporting period. The amount equals the sum of lines 1. through 4. of this section, recognizing that lines 3. and 4. are negative figures.

2. Section B - Defaulted Guaranteed Loans shows the balances for defaulted guaranteed loans (principal, interest, etc.) which have been assumed by the agency during the fiscal year and for which claims were paid. Upon payment of reinsurance, defaulted guaranteed loans are to be reported as loans receivable on the SF 220-9, "Report on Receivables Due From the Public." Any differences between the totals on line 4., Section A, Part II, and line 1., of this section must be explained in a footnote.

a. Line 1. New Defaulted Guaranteed Loans Receivable. Enter the number and amount (principal, interest, etc.) of all defaulted guaranteed loans for which reinsurance has been paid and/or claims were paid during the fiscal year. This line item equals the sum of lines 1.a. and 1.b. of this section.

(1) Line 1.a. Assigned in Full. Enter the number and amount of defaulted loan claims for the full amount of the guaranty outstanding.

(2) Line 1.b. Deficiency. Enter the number and amount of defaulted collateralized loans whereby the net proceeds from liquidation were insufficient to cover that portion of the default amount which the agency guaranteed.

3. Section C - Real Property Inventory. Shows the outstanding balances and classifications for real property owned by the agency. The property values are the appraised values of properties at the time of acquisition. If the appraised value was not used, please provide a footnote to explain the method used.

a. Line 1. Outstanding, Beginning of FY. Enter the number and value of real properties outstanding at the agency (i.e., title held by the agency) at the beginning of the fiscal year. These figures must agree with the outstanding balance reported on the year-end SF 220-8 for the previous fiscal year. The beginning balance remains unchanged throughout the fiscal year. This balance should represent the appraised value at the time of acquisition. If the appraised value at the time of acquisition is not used, please provide a footnote which explains the method used to value the property.

b. Line 2. Property Acquired. Enter the number and value of properties acquired (i.e., title held) by the agency during the fiscal year. The amount reported on this line should represent the appraised value at the time of acquisition. If the appraised value at the time of acquisition is not used, please provide a footnote which explains the method used.

c. Line 3. Property Liquidated. Enter the number and value of properties that were liquidated by the agency during the fiscal year. The amount should be the liquidated value of the property (gross selling price). If this value is not used, please provide a footnote which explains the method used. Figures on this line are preceded by a minus (-) sign.

d. Line 4. Adjustments. Enter the amount for adjustments made to real property during the fiscal year. These changes include prior period adjustments (e.g., mathematical corrections); reappraisals; and the difference between the liquidated value of the property and the appraised value of the property at the time of acquisition. All amounts reported on this line are footnoted; these figures may be either positive or negative.

e. Line 5. Balance, End of Period. Enter the number and amount for the outstanding balance of real property at the end of the reporting period. The amount equals the sum of lines 1. through 4. of this section, recognizing that line 3. is negative and that line 4. may be either positive or negative. This line also equals the sum of lines 5.a. through 5.e. of this section.

(1) Line 5.a. Single Family Housing. Enter the number and amount of houses for this category.

(2) Line 5.b. Multi-family Housing. Enter the number and amount of properties for this category.

(3) Line 5.c. Farms. Enter the number and amount of farms, including land, dwellings, or other buildings such as barns.

(4) Line 5.d. Commercial Properties. Enter the number and amount of commercial properties. Properties making up a commercial complex (shopping center, etc.) are to be treated as a single property.

(5) Line 5.e. Other. Enter the number and amount for properties not covered by the above categories. Included in this category is undeveloped and partially developed land. Entries on this line must be footnoted.

C. Part III Lender Management by Agency. Part III of the SF 220-8 focuses on activities the Federal/guaranty agency conducts to certify, review, and sanction lenders who participate in guaranteed loan programs.

1. Section A - Certification and Reviews. Shows analysis of current activity involving lender certification and review during the fiscal year.

a. Line 1. Total Number of Lenders Participating. Enter the number of lenders who are participating in guaranteed loan programs at the end of the reporting period.

b. Line 2. Lender Certifications. Reflect the number of lenders that were either approved or disapproved by the agency for participation in a guaranteed loan program during the fiscal year.

(1) Line 2.a. Approved. Enter the number of lenders approved by the agency.

(2) Line 2.b. Disapproved. Enter the number of lenders rejected by the agency.

c. Line 3. Lender Recertifications. Reflect the number of lenders who were either approved or disapproved by the agency for continued participation in a guaranteed loan program during the fiscal year.

(1) Line 3.a. Approved. Enter the number of lenders approved by the agency.

(2) Line 3.b. Disapproved. Enter the number of lenders rejected by the agency.

d. Line 4. On-site Reviews. Enter the number of reviews that were conducted by agency personnel physically visiting lender sites during the fiscal year.

2. Section B - Sanctions. Capture lender penalty data and the number of lenders who were debarred or suspended during the fiscal year.

a. Line 1. Lender Penalties. shows the status on the number and amount of penalties assessed against lenders during the fiscal year for noncompliance with administrative and statutory requirements.

(1) Line 1.a. Assessed. Enter the number and amount of penalties assessed.

(2) Line 1.b. Collected. Enter the number and amount of penalties collected.

b. Line 2. Lenders Debarred/Suspended. Enter the number of lenders who were either debarred or suspended during the fiscal year.

D. Part IV Footnotes. Part IV provides additional information and clarification on specific transactions as required per instructions for completing the SF 220-8, "Direct and Guaranteed Loans Reported by Agency and Program Due From the Public."

E. Agency Contracts. Enter the preparer's name, telephone number, address, and the supervisor's name and telephone number.

0503 REPORT ON RECEIVABLES DUE FROM THE PUBLIC

A. Purpose. This section prescribes the report form and instructions for preparation of the report on Receivables Due From The Public required pursuant to Chapter 2-4100 of the TFM. This supporting report provides the Treasury Department with information needed pursuant to OMB Circular A-129, "Managing Federal Credit Programs." It will also advise agency managers on the status of receivables and credit management efforts.

B. Applicability and Scope. The provisions of this section apply to all DoD Components, including those with no receivable activity.

C. Report Format and Control Number. The Receivables Report consists of three parts: (I) Status of Receivables, (II) Debt Collection Management Information, and (III) Footnotes. The Receivables Report and accompanying footnotes are illustrated in Figure 5-2.

D. Frequency and Distribution

1. For quarterly reporting, the dollar threshold will be \$100 million in receivables. Quarterly reports, if required by an entity, are due to the Department of the Treasury's Financial Management Service (FMS) by the end of the 30th day of the month following the close of each of the first three quarters (for example, 2nd quarter FY 1998 reports will be due by April 30, 1998); annual reports are due by November 15th.

2. All entities with receivables must submit an annual report and complete Parts I, II, and III of the form. All quarterly and annual reports must be transmitted via

the Government On-line Accounting Link System (GOALS) which will open 10 days before the due date and close on the due date.

050301. Preparation Instructions for the Report on Receivables Due from the Public

A. General. The Receivables Report, formerly the SF 220-9: Report on Accounts and Loans Receivable Due from the Public, was implemented for second quarter FY 1994 reporting. Basic differences and changes to the Receivables Report from the SF 220-9 include the following:

1. The Receivables Report is two pages in length whereas the SF 220-9 was four pages.

2. The Receivables Report requires agencies to submit separate reports for direct loans, defaulted guaranteed loans, and non-credit receivables.

3. The Receivables Report contains new line items for acquired property and collateralized debt, consumer and commercial categories of receivables, and a new section on the status of debt and eligibility for debt collection.

4. The Receivables Report no longer captures data on either the Tax Refund Offset Program or the use of Private Collection Agencies since separate reporting already provides this information.

5. The section on litigation has been expanded.

B. Preparation Instructions. The Receivables Report is to be prepared in accordance with the following guidelines.

1. Fiscal Year/Quarter. Enter the fiscal year and the quarterly reporting period (one, two, three, or four) covered by the report.

2. Reporting Entity Code. Enter the code which identifies the reporting entity. This code is unique for each reporting entity. The first two digits identify the agency, the next two digits identify the bureau, and the remaining digits identify the entity.

3. Type of Receivable. Enter an "X" in front of the appropriate type of receivable to identify whether the Receivables Report is being prepared for direct loans, defaulted guaranteed loans, or non-credit receivables (i.e., receivables generated from activities other than direct or defaulted guaranteed loans).

4. The number column represents the number of debts or claims. For example, if a debtor has three separate claims, each claim should be counted individually. If a separate claim has numerous bills/invoices, each invoice should not be counted individually.

5. The two dollar columns are titled “Principal” and “Interest & Late Charges” on the form. Dollar amounts are reported in whole dollars. Amounts of 49 cents or less should be rounded down to the nearest dollar and amounts of 50 to 99 cents should be rounded up to the next dollar (I TFM, Chapter 2-4140).

6. Part I - Status Of Receivables. Part I of the Receivables Report addresses the status of receivables. Outstanding receivable balances and current fiscal year activities are captured; delinquent receivables are aged; receivables are classified as either consumer or commercial debt; and late charges are identified.

C. Section A - Outstanding Receivables. This section shows the beginning fiscal year balance of all receivables; cumulative activity during the fiscal year as of the end of the reporting period for new receivables, accruals, collections, adjustments, and amounts written off; the ending balance at the end of the reporting period; and the ending balance net of an allowance for estimated uncollectible accounts.

1. Beginning FY Balance. Enter the number and dollar amount of all receivables outstanding as of the beginning of the fiscal year. These figures must agree with the ending balance reported on the year-end Receivables Report for the previous fiscal year. The beginning balance remains unchanged throughout the fiscal year.

2. New Receivables. Enter the number and dollar amount (principal only) of all receivables generated during the fiscal year.

3. Accruals. Enter the dollar amount of earned interest and late charges accrued during the current fiscal year.

4. Collections on Receivables. Enter the dollar amount of collections during the fiscal year. Enter collections with a minus (-) sign before the figures. Non-cash collections (e.g., personal property or services rendered) are footnoted.

5. Adjustments. Enter the dollar amount of changes to receivables during the fiscal year due to reclassifications or adjustments, acquisitions of property, or estimated losses on acquired property. The dollar amounts equal the sum of lines 5.a., 5.b., and 5.c. of this section. Line 5.a. may be either positive or negative, and lines 5.b. and 5.c. are negative figures.

a. Reclassified/Adjustment. Enter the dollar amount reclassified or adjusted and transferred into or out of receivables balances during the fiscal year. The amounts may include, but are not limited to, corrections to a previously reported receivable, refunds of amounts previously reported as collections, and adjustments made in a prior period. This line item may be either positive or negative. All amounts reported on this line are footnoted with the reason for the adjustment. Adjustments due to the acquisition of property serving as collateral on a direct or defaulted guaranteed loan should only be reported on lines 5.b. and 5.c.

b. Estimated Value of Acquired Property. Enter the number of properties and the dollar amount of property acquired during the fiscal year as a result of defaults or claims on direct and defaulted guaranteed loans. The agency records the estimated value (e.g., the appraised value or the estimated market value) on this line. Enter dollar amounts with a minus (-) sign before the figures.

c. Estimated Loss on Collateralized Debt. Enter the dollar amount of the difference between the receivable and the estimated value of the acquired property (i.e., the estimated deficiency balance) when the estimated value of acquired property related to a receivable is less than the amount of the receivable. Enter dollar amounts with a minus (-) sign before the figures.

6. Amounts Written Off. Enter the dollar amount of all uncollectible receivables written off during the fiscal year. Enter amounts written off with a minus (-) sign before the figures. Do not include estimated losses on collateralized debt.

7. Ending Balance. Enter the number and dollar amount of receivables outstanding, current and non-current, at the end of the reporting period. The dollar amounts are equal to the sum of lines 1, 2, 3, 4, 5, and 6 of this section. Line 4 is a negative figure, line 5 may be either positive or negative, and line 6 is a negative figure. The dollar amount also equals the sum of lines 7.a. and 7.b. of this section.

a. Current Receivables. Enter the dollar amount of all current receivables outstanding at the end of the reporting period.

b. Noncurrent Receivables. Enter the dollar amount of all noncurrent receivables outstanding at the end of the reporting period.

8. Allowance for Estimated Uncollectible Accounts. Enter the dollar amount of the allowance for uncollectible accounts as of the end of the reporting period. The allowance is determined by analyzing the accounts to estimate the probability of failure to collect based on the following risk factors: (1) loan performance experience; (2) current and forecasted international, national, or regional economic conditions that may affect the performance of the loans; (3) financial and other relevant characteristics of borrowers; (4) the value of collateral to loan balance; (5) changes in recoverable value of collateral; and (6) newly developed events that would affect the loans' performance. Entries on this line are preceded by a minus (-) sign.

9. Total Receivables Net of Allowance. Enter the dollar amount of receivables outstanding less the allowance for uncollectible accounts at the end of the reporting period. The dollar amounts are equal to the sum of lines 7 and 8 of this section. Line 8 is a negative figure.

D. Section B - Delinquent Receivables. This section contains an aging schedule of delinquencies and information on late charges outstanding and collected as of the end of the reporting period.

1. Total Delinquencies. Enter the number and dollar amount of receivables reported on line 7 in Part I, Section A, that are delinquent as of the end of the quarterly reporting period. If any portion of a debt has been delinquent more than 180 days, the entire amount is reported as delinquent. The dollar amounts are equal to lines 1.a. through 1.f. of this section. The following criteria must be used when preparing this section.

a. Receivables are recorded as delinquent if not paid by the payment due date unless terms of the contract or agreement provide otherwise.

b. Receivables are aged from the payment due date or the day notification of the debt was mailed depending on the contract or agreement.

c. Rescheduled receivables in a repayment plan are not considered delinquent receivables.

d. Each delinquent account is only counted once. For example, past due installments for the same account should not be counted individually.

e. Lines (a) through (f). Enter the dollar amount of receivables that are delinquent for the respective time periods (1 to 30 days, 31 to 60 days, 61 to 90 days, 91 to 180 days, 181 to 365 days, and over 1 year).

2. Late Charges

a. Total Outstanding. Enter the number and dollar amount of late charges outstanding at the end of the reporting period.

b. Collections. Enter the dollar amount of cumulative collections on late charges during the fiscal year.

E. Section C - Categories of Receivables. This section contains the number and dollar amounts of consumer and commercial receivables and delinquencies. For all columns, the total of Part I, Section C, lines 1.a. and 2.a. will equal the ending balance in Part I, Section A, line 7. The total of Part I, Section C, lines 1.b. and 2.b. will equal total delinquencies in Part I, Section B, line 1.

1. Consumer

a. Total Outstanding. Enter the number and dollar amount of consumer receivables outstanding at the end of the reporting period.

b. Delinquencies. Enter the number and dollar amount of delinquent consumer receivables at the end of the reporting period.

2. Commercial

a. Total Outstanding. Enter the number and dollar amount of commercial receivables outstanding at the end of the reporting period.

b. Delinquencies. Enter the number and dollar amount of delinquent commercial receivables at the end of the reporting period.

F. Part II - Debt Collection Management Information. Part II of the Receivables Report contains management information on the status of debt collection, debt collection management tools, Department of Justice (DOJ) litigation activity, and agency counsel activity.

G. Section A - Status of Delinquent Debt. This section captures information on the dollar amount of selected categories of delinquent debt. Those bankruptcies which occur before a foreclosure action are reported on line 1.a. Bankruptcies which occur after a foreclosure action has begun are reported on line 1.b. Report all delinquent foreign debt on line 1.d. If a reporting entity is entirely foreign, report the entire dollar amount of delinquent receivables on line 1.d. Report all delinquent state or local government debt on line 1.e.

1. Total Delinquencies. Enter the dollar amount of delinquent receivables as of the end of the quarterly reporting period. The dollar amount will equal and be automatically carried over from Part I, Section B, line 1.

a. In Bankruptcy. Enter the dollar amount of delinquent collateralized debt in bankruptcy before a foreclosure action.

b. In Foreclosure. Enter the dollar amount of delinquent collateralized debt in foreclosure.

c. In Adjudication. Enter the dollar amount of delinquent debt in an administrative appeals process, in preparation for litigation at the agency or DOJ, or in collection at DOJ.

d. Sovereign Debt. Enter the dollar amount of delinquent debt owed to the Government by foreign nations.

e. State or Local Government Debt. Enter the dollar amount of delinquent debt owed to the Government by state governments, local governments, or public colleges and universities.

f. Eligible for Other Collection Action. Enter the dollar amount of all delinquent debt not included in lines 1.a. through 1.e. The amount is the difference between line 1 and the total of lines 1.a. through 1.e. Footnote if collection action on a debt is prohibited by statute.

H. Section B - Debt Collection Management Tools. This section captures data on the following debt collection tools: credit reporting agencies, administrative offset, salary offset, and debts reported to the Internal Revenue Service (IRS) on Form 1099-G. This section does NOT capture data on private collection agencies and tax refund offset. FMS maintains separate reports which detail the monthly and/or weekly status of these programs.

1. Credit Reporting Agencies

a. Number of Credit Reports Purchased. Enter the number of credit reports purchased by the agency during the fiscal year, for example, credit reports purchased for loan origination, debt collection, or litigation.

b. Referrals to Credit Reporting Agencies. Enter the number and dollar amount of receivables referred to credit reporting agencies during the last month of the current reporting period. The number and dollar amounts equal the sum of lines b.1. and b.2. of this section. This line item captures amounts for the quarterly reporting period only.

(1) Consumer Accounts. Enter the number and dollar amount of delinquent consumer accounts referred to credit reporting agencies. The figures should coincide with the amounts on the tape sent to the credit reporting agency in the last month of the current reporting period.

(2) Commercial Accounts. Enter the number and dollar amount of commercial accounts referred to credit reporting bureaus. The figures should coincide with the amounts on the tape sent to the credit reporting agency at the end of the quarter.

2. Administrative Offset Collections. Enter the dollar amount of delinquent accounts collected via administrative offset. The amount does not include delinquent accounts referred for tax refund offset. This line item is cumulative for the fiscal year.

3. Salary Offset. The salary offset line items track offsets of Federal employee's salaries as well as offsets of civil service retirement annuities, offsets of military retirement, and any voluntary repayment received as a result of releasing the 30 day due process salary offset notice to the debtor.

a. Accounts Matched. Enter the number and dollar amount of delinquent debt accounts of Federal employees identified for salary offset during the fiscal year. This figure includes accounts matched to employee files held by the Department of Defense and the United States Postal Service, as well as accounts identified for salary offset through any other means, whether identifying the agency's own employees or employees of other agencies.

(1) Number and dollar amounts should be captured only for those records which match on both social security number and name, or which are otherwise verified as representing a valid and delinquent debt owed by a Federal employee. Do

not capture number and dollar amounts for those accounts which were in a repayment status at the time of the match or which were otherwise current/non-delinquent at the time of the match. These figures will revert to zero at the beginning of each fiscal year.

(2) These are cumulative totals and must either stay the same throughout the reporting for the fiscal year or increase. Cumulative totals cannot decrease.

b. Accounts Resolved. Enter the number and dollar amount of accounts resolved during the fiscal year for any of the following reasons: salary offset has been initiated; voluntary payment has been received; or debtor is ineligible for salary offset, such as those no longer employed by the Federal Government. Accounts resolved may include accounts matched in a prior year, and the total of accounts resolved does not have to reconcile to the total accounts matched. These figures will revert to zero at the beginning of each fiscal year. Totals reported for this category may fluctuate throughout the reporting fiscal year, as accounts move in and out of eligibility for salary offset.

c. Collection. Enter the dollar amount of collections through salary offset and voluntary payments during the fiscal year, not the total amount of the debt. These amounts are cumulative for the fiscal year and may stay the same or increase but may not decrease.

4. Referrals to IRS (1099-G). Enter the number and dollar amount of debt that the agency reported to the IRS as income to debtors during the fiscal year.

I. Section C - Litigation Activity. This section shows the number and dollar amount of claims at DOJ and the results of DOJ litigation and collection activity; the number and dollar amount of accounts pending DOJ concurrence for termination of collection action or compromise; and the status of agency counsel activity.

1. DOJ Litigation Activity. This section is completed by the agencies which have referred debts to DOJ.

a. Beginning Balance, Claims Outstanding. Enter the number and dollar amount of claims outstanding at DOJ for litigation and/or collection as of the beginning of the fiscal year.

b. New Claims. Enter the number and dollar amount of new claims submitted to and accepted by DOJ during the fiscal year. For a claim to be reported as accepted, the agency must have received a written acknowledgment from DOJ. Claims rejected by DOJ and returned to the agency should not be reported.

c. Collections. Enter the dollar amount received by DOJ during the fiscal year through its lockbox, participation in the Tax Refund Offset Program, administrative offset, or received directly by the referring agency as payment on claims. Enter collections with a minus (-) sign before the figures.

d. Property & Other Settlements. Enter the number and dollar amount of claims for which property or other non-monetary settlements (e.g., service) was received by DOJ as settlement during the fiscal year. Enter number and dollar amount of claims with a minus (-) sign before the figures.

e. Returned to Agency

(1) For Collection. Enter the number and dollar amount of claims returned, after judgment or settlement, to the originating agency for collection by the agency during the fiscal year. Enter collections returned with a minus (-) sign before the figures.

(2) Paid in Full. Enter the number of claims which have been fully satisfied by cash collections during the fiscal year. The dollars associated with these claims are reported on line 1.c. as collections. Enter claims paid in full with a minus (-) sign before the figures.

(3) Otherwise Resolved. Enter the number and dollar amount associated with all accepted claims returned to the originating agency during the fiscal year for reasons other than collection, property and other non-monetary settlement, or claims returned to the agency. Enter resolutions with a minus (-) sign before the figures.

f. Adjustments. Enter the changes during the fiscal year to the number and dollar amount of claims that cannot be classified in the line items provided, e.g., accrued interest. These figures may be either positive or negative. All amounts reported on this line are footnoted with the reason for the adjustment.

g. Ending Balance, Claims Outstanding. Enter the number and dollar amount of claims outstanding at DOJ for litigation and/or collection at the end of the reporting period. The number and dollar amounts are equal to the sum of lines 1.a., 1.b., 1.c., 1.d., 1.e.(1), 1.e.(2), 1.e.(3), and 1.f.

2. Pending Justice Concurrence for Write-off or Compromise. Enter the number and dollar amount of accounts outstanding at DOJ for concurrence of the originating agency's proposal to terminate collection action or compromise the account (31 U.S.C.3711).

3. Agency Council Activity. This section is completed only for those claims for which the agency is using its own litigative authority. Claims litigated by Special Assistant United States Attorneys must be reported in Part II, Section C, line 1, DOJ Litigation Activity.

a. Beginning Balance. Enter the number and dollar amount of all claims outstanding at agency counsel for litigation as of the beginning of the fiscal year. These figures must agree with the ending balance reported on the year-end Receivables Report

for the previous fiscal year. The beginning balance remains unchanged throughout the fiscal year.

b. New Claims. Enter the number and dollar amount of claims referred to agency counsel for litigation during the fiscal year.

c. Resolved. Enter the number and dollar amount of claims returned to the program for disposition during the fiscal year. Amounts resolved may include amounts collected, returned for collections, compromised, or written off. Entries on this line are preceded by a minus (-) sign.

d. Adjustments. Enter changes during the fiscal year to the number and dollar amount of claims that cannot be classified in the line items provided, e.g., accrued interest. These figures may be either positive or negative. All amounts reported on this line are footnoted with the reason for the adjustment.

e. Ending Balance. Enter the number and dollar amount of claims outstanding at the end of the reporting period. The number is equal to the sum of lines 3.a. through 3.d. of this section. Line 3.c. is a negative figure and line 3.d. may be either positive or negative.

J. Part III - Footnotes. When footnotes are either required in the instructions or are necessary for clarification, they are prepared and submitted along with Parts I and II of the report. Footnotes should be entered in the designated area and reference the appropriate line item.

K. Agency Contact Information. Enter the preparer's name and telephone number, the supervisor's name and telephone number, and the preparer's address.

L. Tax And Tariff Receivables. Additional Instructions for selected line items, Part I - Status Of Receivables, Section A - Outstanding Receivables.

1. Beginning FY Balance. Receivables outstanding as of the beginning of the fiscal year include all taxes and tariffs assessed in the "Principal" column and all accrued interest and penalties assessed in the "Interest and Late Charges" column.

2. New Receivables. All tax and tariff assessments generated during the reporting period shall be reported in the "Principal" column; all interest and penalties due at the time of assessment shall be reported in the "Interest and Late Charges" column.

3. Accruals. No additional instructions are necessary.

4. Collections on Receivables. Collections during the reporting period shall not include prepayments and duplicative Trust Fund recovery penalties.

-
5. Adjustments (Reclassified/Adjusted Amounts). Include abatements of tax, interest, and penalties that occur during the reporting period.
 6. Amounts Written Off. Include accounts classified as currently not collectible, OIC reductions, and discharges in bankruptcy that occur during the reporting period as amounts written off.
 7. Ending Balance. No additional instructions are necessary.
 8. Allowance for Uncollectible (-). No additional instructions are necessary.
 9. Total Receivables Net of Allowance. No additional instructions are necessary.

0504 FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM REPORTING

050401. General. Implementation of agency reporting via the Federal Agencies' Centralized Trial-balance System (FACTS) discontinued the reporting requirement for the SF 220: Statement of Financial Position, SF 221: Statement of Operations, SF 222: Cash Flow Statement, and SF 223: Statement of Reconciliation. The NOTES report replaces the SF 220-1: Additional Financial Information. The SF 220-8: Report on Guaranteed Loans and the Receivables Report will continue to be reported as prescribed in paragraphs 0502 and 0503 of this chapter.

050402. Reporting Requirements. Under FACTS, agencies must electronically transmit a pre-closing adjusted trial balance(s) (ATB) at the Treasury appropriation/fund group level, using the U.S. Government Standard General Ledger (SGL) accounts. Agencies must also electronically transmit the NOTES report(s). The pre-closing ATB should include balances for all revenues earned and all expenses incurred during the reporting period.

050403. Preparation and Submission. The preparation and submission of timely and reliable ATBs that fully disclose the financial results of all programs and activities and the consolidation of this information are the responsibilities of the head of the Department of Defense and each Federal agency. Amounts should be reported in whole dollars. Amounts from 1 to 49 cents should be rounded down to the nearest dollar and amounts of 50 to 99 should be rounded up to the next dollar. Additional information on FACTS is contained in Treasury Financial Manual, Volume 1, Transmittal Letter No. 559.

0505 CIVIL MONETARY PENALTY REPORT

The Federal Civil Penalties Inflation Adjustment Act of 1990, Public Law 101-104, established annual reporting requirements for civil monetary penalties (CMPs) assessed and collected by Federal agencies. Additionally, agencies are required to submit a separate report every five years identifying all applicable penalties and providing inflation adjustments for those that have not been adjusted by law in the last five years. CMPs include any non-criminal penalty, fine,

or other sanction for which a given dollar amount (or maximum amount) is specified by Federal law, and which is assessed or enforced by an agency as a result of an administrative proceeding or civil action in the Federal courts.

Standard Form	Page 1 of 2		
January 1994			
REPORT ON RECEIVABLES DUE FROM THE PUBLIC			
Fiscal Year: _____ Quarter: _____			
REPORTING ENTITY CODE: _____			
TYPE OF RECEIVABLE: <u> </u> DIRECT LOANS <u> </u> DEFAULTED GUARANTEED LOANS <u> </u> NON-CREDIT			
PART I STATUS OF RECEIVABLES			
Section A		DOLLARS	
Outstanding Receivables	NUMBER	Principal	Interest & Late Charges
1. Beginning FY Balance			
2. New Receivables (+)			
3. Accruals (+)			
4. Collections on Receivables (-)			
5. Adjustments			
a. Reclassified/Adjusted Amounts (+ or -)			
b. Estimated Value of Acquired Property (-)			
c. Estimated Loss on Collateralized Debt (-)			
6. Amounts Written Off (-)			
7. Ending Balance			
a. Current Receivables			
b. Noncurrent Receivables			
8. Allowance for Estimated Uncollectible Accounts (-)			
9. Total Receivables Net of Allowance			
Section B Delinquent Receivables			
1. Total Delinquencies			
a. 1 - 30 Days			
b. 31 - 60 Days			
c. 61 - 90 Days			
d. 91 -180 Days			
e. 181 -365 Days			
f. Over 1 Year			
2. Late Charges			
a. Total Outstanding			
b. Collections			
Section C Categories of Receivables			
1. Consumer			
a. Total Outstanding			
b. Delinquencies			
2. Commercial			
a. Total Outstanding			
b. Delinquencies			
PART II DEBT COLLECTION MANAGEMENT INFORMATION			
Section A Status of Delinquent Debt			
1. Total Delinquencies			
a. In Bankruptcy			
b. In Foreclosure			
c. In Adjudication			
d. Sovereign Debt			
e. State or Local Government Debt			
f. Eligible for Other Collection Action			
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Figure 5-2

Standard Form	Page 2 of 2	
January 1994		
REPORT ON RECEIVABLES DUE FROM THE PUBLIC		
Fiscal Year: _____ Quarter: _____		
REPORTING ENTITY CODE: _____		
PART II DEBT COLLECTION MANAGEMENT INFORMATION continued		
Section B	NUMBER	DOLLARS
Debt Collection Management Tools		Principal Interest & Late Charges
1. Credit Reporting Agencies		
a. Number of Credit Reports Purchased		
b. Referrals to Credit Reporting Agencies		
(1) Consumer Accounts		
(2) Commercial Accounts		
2. Administrative Offset Collections		
3. Salary Offset		
a. Accounts Matched		
b. Accounts Resolved		
c. Collections		
4. Reported to IRS as Income on Form 1099		
Section C		
Litigation Activity		
1. DOJ Litigation Activity		
a. Beginning Balance, Claims Outstanding		
b. New Claims (+)		
c. Collections (-)		
d. Property & Other Non-Monetary Settlements (-)		
e. Returned to Agency		
(1) For Collection (-)		
(2) Paid in Full (-)		
(3) Otherwise Resolved (-)		
f. Adjustments (+ or -)		
g. Ending Balance, Claims Outstanding		
2. Pending Justice Concurrence for Termination of Collection Action or Compromise		
3. Agency Counsel Activity		
a. Beginning Balance		
b. New Claims (+)		
c. Resolved (-)		
d. Adjustments (+ or -)		
e. Ending Balance		
PART III		
FOOTNOTES		
AGENCY CONTACT INFORMATION		
1. Preparer's Name	Telephone No.	
2. Supervisor's Name	Telephone No.	
3. Address		
City	State	Zip Code
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Figure 5-2 (Cont'd)		

The CMP information is due to the Defense Finance and Accounting Service (DFAS) Headquarters by November 1st of each fiscal year for the preceding fiscal year. The information should be sent to the Accounting Deputate, Reporting Directorate.

0506 GENERAL PURPOSE CENTER/SERVICE AND INTERMEDIATE/INSTALLATION LEVEL REPORT REQUIREMENTS

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

050601. Direct and Guaranteed Loans Reported by Agency and Program Due from the Public, SF 220-8

A. Purpose. The purpose of the Direct and Guaranteed Loans Reported by Agency and Program Due From the Public report is to provide an analysis of the outstanding contingent liability for guaranteed loans.

B. Applicability and Scope. This reporting requirement is applicable to all DoD Components that have a loan program, either direct or guaranteed.

C. Report Format and Control Number. SF 220-8 is the assigned report control number. The respective report formats are illustrated in Figure 5-1 of this chapter and also in the appropriate appendices to this chapter for DoD Components that have a loan program, either direct or guaranteed.

D. Frequency and Distribution. The SF 220-8 is an annual report. Additional information on the frequency and distribution are outlined in the respective appendices to this chapter.

050602. Report on Receivables Due From the Public

A. Purpose. The purpose of this report is to provide Treasury with information needed pursuant to the OMB Circular A-129, Managing Federal Credit Programs. It will also advise agency managers on the status of receivables and credit management efforts.

B. Applicability and Scope. The provisions of this section apply to all DoD Components including those with no receivable activity. Definitions provided in paragraph 0503 of this chapter should be adhered to when accumulating data for submission of the Receivables Report.

C. Report Format and Control Number. Specific formats and instructions for submission of the Receivables Report are outlined in paragraph 0503 and the appropriate appendices to this chapter.

D. Frequency and Distribution. The Receivables Report is submitted quarterly as of the last day of each quarter for each appropriation with accounts receivable (billed and unbilled). Reports will cover the period from October 1 of the current fiscal year through the end of the report quarter. Additional information on submission is provided in paragraph 050301 and the respective appendices to this chapter.

050603. Trial Balance Reporting. Reporting requirements for Trial Balance reports at the Center/Service and Intermediate/Installation levels are addressed in the following sections and respective appendices to this chapter. Report formats are illustrated in the appropriate figures as indicated.

A. Purpose. The purpose of maintaining a general ledger trial balance report is to provide all real, budgetary, and nominal account balances.

B. Applicability and Scope. The provisions of this section are applicable to all DoD Components and includes the following types of appropriations and fund accounts:

1. General funds.
2. Defense Working Capital Funds (DWCF)(formerly known as the Defense Business Operations Fund (DBOF)).

C. Report Format and Control Number. The report formats and control numbers for the trial balance reports are identified in the respective appendices to this chapter.

D. Frequency and Distribution. Frequency and distribution for trial balance reporting is outlined in the respective appendices to this chapter.

050604. Civil Monetary Penalty Report

A. Purpose. This report addresses the status of Civil Monetary Penalty (CMP) receivables. CMPs include any non-criminal penalty, fine, or other sanction for which a given dollar amount (or maximum amount) is specified by Federal law, and which is assessed or enforced by an agency as a result of an administrative proceeding or civil action in the Federal courts. The report consists of two parts: (I) Assessments and Collections by Penalty and (II) Fiscal Year Civil Monetary Penalty Activity. Information submitted for this report must be consistent with the data submitted on the Receivables Report.

B. Applicability and Scope. The provisions of this section apply to all DoD Components who have assessed and collected civil monetary penalties.

C. Report Format and Control Number. No report control number is assigned this report.

D. Frequency and Distribution. This report is required annually and is submitted to the respective DFAS Center with the 4th quarter Receivables Report. Intermediate/Installation level reporting activities should contact the respective DFAS Center for specific instructions for preparation and submission of the status of civil monetary penalty receivables.

ADDENDUM

ADDITIONAL REPORTING AND DISTRIBUTION INSTRUCTIONS

Report Distribution. Reports shall be distributed by the departmental-level accounting entities as follows:

1. Original reports shall be submitted to:

Department of the Treasury
Financial Management Service
Financial Reports Branch
Liberty Center
Attn: GAO Bldg., Rm., 3021
Washington, DC 20227

2. One copy of each annual and quarterly report shall be submitted to:

Directorate for Program and Financial Control, (ODC(P/B))
Office of the Under Secretary of Defense (Comptroller)
The Pentagon, Rm., 3B872
Washington, DC 20301-1100

Defense Finance and Accounting Service
ATTN: Director, Reporting Directorate
1931 Jefferson Davis Highway, Crystal Mall #3
Arlington, VA 22240-5291

3. One copy of the SF 220-8 and the Receivables Report shall be submitted to:

Defense Finance and Accounting Service
ATTN: Director, Reporting Directorate
1931 Jefferson Davis Highway, Crystal Mall #3
Arlington, VA 22240-5291

APPENDIX A**DFAS-IN ARMY GENERAL PURPOSE REPORTS****A050601. Direct and Guaranteed Loans Reported by Agency and Program Due from the Public (SF 220-8)**

A. Frequency and Due Date. The Direct and Guaranteed Loans Reported by Agency and Program Due from the Public report is an annual report due on the date specified in the annual year-end letter.

B. Distribution. Submit the report to the Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AA, 8899 East 56th Street, Indianapolis, IN 46249-1301 or Army Corps of Engineers (COE), Accounts Office 08 ATTN: CERM-FM, 20 Massachusetts Avenue NW, Washington DC, 20314-1000.

C. Report Preparation Instructions. This reporting requirement is applicable to any DFAS-IN affiliated Operating Location (OPLOC), Defense Accounting Office (DAO), or Finance and Accounting Office (FAO) that have a loan program, either direct or guaranteed. Report preparation instructions are outlined in paragraph 0502 of this chapter.

D. Format. The report format for the SF 220-8 is illustrated in Figure 5-1 of this chapter.

A050602. Report On Receivables Due From The Public**A. Frequency and Due Date**

1. Parts III through VIII of the RCS CSCF-112/CSCAA-118, Status of Reimbursements Report. Report the required data quarterly by file transfer protocol (FTP)/electronic file transfer to DFAS-IN/AA or COE by 1200 hours, recipient's local time, on the sixth workday following the end of the reporting period. Report the COE consolidated data to DFAS-IN/AA by 1200 hours, recipient's time, on the 11th workday following the end of the reporting period.

2. Narrative. Submit a narrative analysis of the installation public debt structure semiannually (January and July). This analysis will address all public debts over 90 days old by appropriation, detail reimbursement source code, amount of debt, and a narrative explaining actions taken to eliminate those debts and methods used to avoid future delinquent debts. This report is due by January 15 and July 15 for all outstanding public debts as of December 31 and June 30 respectively. The COE consolidated narrative report is due by January 31 and July 31 respectively.

B. Distribution. Submit the report via file transfer to DFAS-IN/AA or COE, for Accounts Office 08 reports.

C. Report Preparation Instructions

1. Parts III through VIII of the RCS CSCFA-112/CSCAA-118, Status of Reimbursements Report, provide information concerning accounts receivable, aging, write-offs, interest, penalties, and administrative charges for all public debts for the Report on Receivables Due from the Public report. Include expired account execution until closed. Do not include closed accounts. FAOs/DAOs/OPLOCs of installations performing the reimbursable work will prepare this report.

2. The sources of data for this report are the installation accounting records. Obtain data reported in these sections from the accounts receivable ledgers or their equivalent. It includes data on accounts receivable, aging, write-offs, interest, penalties, and administrative charges for all public debts.

3. Report data at the Army Management Structure (AMS) level prescribed in DFAS-IN Manual 37-100-FY, The Army Management Structure, by detail reimbursement source code for all appropriations.

D. Format. Table 5A-1 shows the Transaction Report Codes (TRCs) required for parts III through VIII of the Status of Reimbursements Report and includes completion instructions. Table 5A-2 shows the record format for these parts and the aging code for use in parts III through VIII, sections II and III. Hard copy is not required for parts III through VIII unless required by DFAS-IN/AA or COE. A hard copy report or listing is required to be submitted at year end. Figure 5A-1 shows a sample report for the required narrative analysis.

SAMPLE NARRATIVE ANALYSIS FOR REPORT OF RECEIVABLES DUE FROM THE PUBLIC (RCS CSCFA-112/CSCAA-118, STATUS OF REIMBURSEMENTS REPORT, PARTS III THROUGH VIII)

ANALYSIS OF PUBLIC DEBT - AO 38
(OVER 90 DAYS OLD)
AS OF DECEMBER 31, 19XX

<u>APPROPRIATION</u>	<u>FSN</u>		
32020	12102		
<u>RSC</u>	<u>AMOUNT</u>	<u>NARRATIVE</u>	
910	\$1,500.00	Receivable is due to an overpayment. This command has contacted the XYZ company and refund will be made next month. FSN 12102 is in the process of installing CAPS. Once it is on line, our overpayments will be eliminated.	
915	3,800.00	Receivables are a result of supplies bought by NAF activities. Problem has been elevated to the Commander. NAF officials to work out problems relating to unpaid bills.	
<u>APPROPRIATION</u>	<u>FSN</u>		
22020	12102		
<u>RSC</u>	<u>AMOUNT</u>	<u>NARRATIVE</u>	
930	\$2,205.00	Receivable is due to a travel advance that was not settled through the travel branch. Individual has left the Federal government and never cleared the FSN's travel branch. Collectible debt will be transferred to DFAS-IN in January 1994. All personnel are now required to clear the travel branch before departing the US Government.	

<u>APPROPRIATION</u>	<u>FSN</u>		
22020	12102		
<u>RSC</u>	<u>AMOUNT</u>	<u>NARRATIVE</u>	
915	6,200.00	Receivables are a result of supplies bought by NAF activities. Problem has been elevated to the Commander. NAF officials to work out problems relating to unpaid bills.	
John Q. McQue, Accounting Office, USARC			

- Preparation instructions
- (1) Heading for report (submitted by AO for all public debts over 90 days old for periods ending December 31 and June 30). DFAS-IN will provide special year-end reporting requirements for this report.
 - (2) Appropriation (fiscal year and basic symbol).
 - (3) Fiscal station number.
 - (4) Detail reimbursement source code.
 - (5) Amount of debt.
 - (6) Narrative (explain reason for debt and methods used to avoid future debts).

Figure 5-A-1

TRANSACTION REPORT CODES (TRCS) FOR THE REPORT ON RECEIVABLES DUE FROM THE PUBLIC (RCS CSCFA-112/CSCAA-118, STATUS OF REIMBURSEMENTS REPORT, III - VIII)												
Part III through VII--Section I (Reconciliation)												
					Beginning A/RNew (Prior 30 Sep) (FYTD)		A/RRepayments (Collections onAccounts Receivables)		Reclassified onAccounts			
II	Funded				C1		CP		CR		CT	CW
I	Automatic				D1		DP		DR		DT	DW
	Other				F1		FP		FR		FT	FW
V	Travel advances				H1		HP		HR		HT	HW
VI	Other advances				W1		WP		WR		WT	WW
Section II (Outstanding Receivables)												
			-----Days Delinquent-----									
	Not Delinquent	1-30	31-60	61-90	91- 120	121- 180	181- 360	>1yr <2yrs	>2yrs <3yrs	Over 3yrs	Noncurrent Receivables	
II	Funded	CX	CX	CX	CX	CX	CX	CX	CX	CX	CX	CY
I	Automatic	DX	DX	DX	DX	DX	DX	DX	DX	DX	DX	DY
	Other	FX	FX	FX	FX	FX	FX	FX	FX	FX	FX	FY
V	Travel advances	HX	HX	HX	HX	HX	HX	HX	HX	HX	HX	HY
VI	Other advances	WX	WX	WX	WX	WX	WX	WX	WX	WX	WX	WY
Section III (Rescheduled Receivables)												
			-----Days Delinquent-----									
	Not Delinquent	1-30	31-60	61-90	91- 120	121- 180	181- 360	>1yr <2yrs	>2yrs <3yrs	Over 3yrs	Noncurrent Receivables	
II	Funded	CV	CV	CV	CV	CV	CV	CV	CV	CV	CV	C2
I	Automatic	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	D2
	Other	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	F2
V	Travel advances	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	H2
VI	Other advances	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	W2
Part VIII--Section I												
Subsection A -- Interest on Reimbursable and Other Receivables												
	Beginning Interest		New Interest		Interest Collected		Interest Written off					
C3			C4		C5		C6					
Subsection B -- Penalties												
	Beginning Balance Penalties		New Penalties		Penalties Collected		Penalties Written off					
L3			L4		L5		L6					
Subsection C -- Administrative Charges												
	Beginning Balance Admin Charges		New Admin Assessed		Charges Admin Collected		Charges Admin Written off					
P3			P4		P5		P6					

Table 5-A-1

TRANSACTION REPORT CODES FOR THE REPORT ON RECEIVABLES DUE FROM THE PUBLIC (RCS CSCFA-112/ CSCAA-118, STATUS OF REIMBURSEMENTS REPORT, III - VIII)

Part VIII -- Section II

Subsection A -- Interest

Report the appropriate miscellaneous receipt account (see DFAS-IN Manual 37-100-FY).

- a. Column I, age code A and TRC AX.
- b. Column II, age code B and TRC AX.
- c. Column III, age code C and TRC AX.
- d. Column IV, age code D and TRC AX.
- e. Column V, age code E and TRC AX.
- f. Column VI, age code F and TRC AX.
- g. Column VII, age code G and TRC AX.
- h. Column VIII, age code H and TRC AX.
- i. Column IX, age code J and TRC AX.
- j. Column X, age code K and TRC AX.

Subsection B - penalties

Report the appropriate miscellaneous receipt account (see DFAS-IN Manual 37-100-FY).

- a. Column I, age code A and TRC LX.
- b. Column II, age code B and TRC LX.
- c. Column III, age code C and TRC LX.
- d. Column IV, age code D and TRC LX.
- e. Column V, age code E and TRC LX.
- f. Column VI, age code F and TRC LX.
- g. Column VII, age code G and TRC LX.
- h. Column VIII, age code H and TRC LX.
- i. Column IX, age code J and TRC LX.
- j. Column X, age code K and TRC LX.

Subsection C - Administrative charges

Report the appropriate miscellaneous receipt account (see DFAS-IN Manual 37-100-FY).

- a. Column I, age code A and TRC PX.
- b. Column II, age code B and TRC PX.
- c. Column III, age code C and TRC PX.
- d. Column IV, age code D and TRC LX.
- e. Column V, age code E and TRC PX.
- f. Column VI, age code F and TRC PX.
- g. Column VII, age code G and TRC PX.
- h. Column VIII, age code H and TRC PX.
- i. Column IX, age code J and TRC PX.
- j. Column X, age code K and TRC PX.

Table 5-A-1 (Cont'd)

COMPLETION INSTRUCTIONS FOR THE REPORT ON RECEIVABLES DUE FROM THE PUBLIC (RCS CSCFA-112/CSCAA-118, STATUS OF REIMBURSEMENTS REPORT, III - VIII)

1. **Part III.** Status of accounts and loans receivable due from the public-funded.
- (a) **Section I.** Reconciliation. Section I consists of a reconciliation between the receivables at the beginning of the period and those at the end of the period.
- (1) *Column I.* Beginning accounts receivable. Receivables reported on this line must agree with the ending receivable value reported for the previous September 30.
 - (2) *Column II.* New receivables. Report the amounts of all new receivables recorded fiscal year to date.
 - (3) *Column III.* Repayments (collections on all receivables). Report all collections on receivables including amounts collected for receivables reported in Columns I and IV. Report repayments (collections) as negative values. (Note: exclude undistributed amounts and amounts reported as unearned revenue since they do not constitute collections against an established receivable).
 - (4) *Column IV.* Reclassified amounts. Report all amounts not reportable as new receivables, repayments on receivables or amounts written-off that were transferred either into or out of receivables during the fiscal year. An example of a reclassified account is: correction to a previously reported receivable amount. Report net receivable amounts transferred out as negative values. Examples would be re-establishing receivables previously written-off based on collection; change in the classification of a receivable, such as changing a receivable amount from loans to accounts receivable or the reverse; and, judgments that reclassify loans to accounts receivable or the reverse.
 - (5) *Column V.* Amounts written-off. Report the sum of all losses for uncollectible amounts that were actually written-off during the fiscal year. Report amounts written-off as negative values.
- (b) **Section II.** Outstanding receivables. Section II consists of an aging schedule of outstanding accounts receivable. Receivables to be reported consist of those amounts due from the public that are to be accounted for as assets, from the time the accounts giving rise to such claims are completed until they are collected or determined to be uncollectible. Consider accounts receivable delinquent if they remain unpaid more than 30 days from the date of billing, unless terms of the contract or agreement provide otherwise. The amounts in this section will include interest, penalties, and administrative fees.
- (1) *Column I.* Not delinquent. Report amounts outstanding 1-30 days from the date of invoice or from the date of notice that payment is due. Also, report amounts outstanding in excess of this time frame that are not overdue according to contract or agreement terms and up to the next 12 monthly payments to be made on rescheduled debts.
 - (2) *Column II.* 1-30 days delinquent. Report amounts not received that have been delinquent for 1-30 days.
 - (3) *Column III.* 31-60 days delinquent. Report amounts not received that have been delinquent for 31-60 days.
 - (4) *Column IV.* 61-90 days delinquent. Report amounts not received that have been delinquent 61-90 days.
 - (5) *Column V.* 91-120 days delinquent. Report amounts not received that have been delinquent 91-120 days.
 - (6) *Column VI.* 121-180 days delinquent. Report amounts not received that have been delinquent 121-180 days.
 - (7) *Column VII.* 181-360 days delinquent. Report amounts not received that have been delinquent for 181-360 days.
 - (8) *Column VIII.* Greater than one year but less than or equal to two years. Report amounts not received that have been delinquent greater than one year but less than or equal to three years.
 - (9) *Column IX.* Greater than two years but less than or equal to three years. Report amounts not received that have been delinquent greater than two years but less than or equal to three years.
 - (10) *Column X.* Over three years.
 - (11) *Column XI.* Noncurrent receivables. Include amounts that will not become due within 12 months following the end of the reporting period.

Table 5-A-1 (Cont'd)

COMPLETION INSTRUCTIONS FOR THE REPORT ON RECEIVABLES DUE FROM THE PUBLIC (RCS CSCFA-112/CSCAA-118, STATUS OF REIMBURSEMENTS REPORT, III - VIII)

- (c) **Section III.** Rescheduled receivables. Rescheduled receivables are those receivables that have been subject to rescheduling, forbearance, deferment, reamortization, or any other form of stretching out or extending into the future the original payment(s) or payment due dates. These amounts are also included in Section II. Section III is a further refinement of the information contained in Section II. (Note: The total amount of principal for payback, contract, agreement, and so forth, is included, even if only a portion has been rescheduled).
2. **Part IV**, reimbursements receivable, automatic; **Part V**, accounts receivable, other; **Part VI**, status of travel advances (NOTE: These amounts represent travel advances that have become delinquent and "amounts due U.S." as a result of a processed settlement voucher where the travel advance exceeded earned reimbursements. Accounting will transfer the delinquent travel advance or "amount due U.S." via SF 1081 from the advance account to the accounts receivable account); and, **Part VII**, status of other advances; will be prepared in the same format as **Part III**.
3. **Part VIII.** Interest, penalties, and administrative charges on delinquencies. This part consists of the amounts of interest, penalties, and administrative charges assessed, collected, or written-off on delinquent debts.
- (a) **Section I.** (NOTE: Each subsection will report the appropriate miscellaneous receipt accounting classification, see DFAS-IN Manual 37-100-FY, which will include the detail reimbursement source code.)
1. *Subsection A*, Interest on reimbursable and other receivables. (NOTE: Show the applicable accounting classification.)
 - a. *Column I.* Beginning interest. Report the total amount of interest on delinquencies remaining uncollected and not written-off at the end of the prior fiscal year (TRC C3).
 - b. *Column II.* New interest assessed during the current fiscal year. Report amounts of all new interest assessed/accumulated during the fiscal year (TRC C4).
 - c. *Column III.* Interest collected. Report amounts of interest collected during the fiscal year as a negative value (TRC C5).
 - d. *Column IV.* Interest written-off. Report amounts of interest written-off during the fiscal year as a negative value (TRC C6).
 2. *Subsection B*, Penalties. In this subsection report only the additional interest penalty (6%) assessed per annum on any portion of a debt that is delinquent over 90 days. (NOTE: Show the applicable accounting classification.)
 - a. *Column I.* Beginning balance penalties. Report the total amount of penalties on delinquencies remaining uncollected and not written off at the end of the prior fiscal year (TRC L3).
 - b. *Column II.* New penalties assessed during the current fiscal year. Report amounts of all new penalties assessed/accumulated during the fiscal year (TRC L4).
 - c. *Column III.* Penalties collected. Report amounts of penalties collected during the fiscal year as a negative value (TRC L5).
 - d. *Column IV.* Penalties written-off. Report amounts of penalties written-off during the fiscal year as a negative value (TRC L6).
 3. *Subsection C*, Administrative charges. In this subsection report only the additional \$15 administrative charge assessed to each delinquent debt. (NOTE: Show the applicable accounting classification.)
 - a. *Column I.* Beginning balance administrative charges. Report the total amount of administrative charges on delinquencies remaining uncollected and not written off at the end of the prior fiscal year (TRC P3).
 - b. *Column II.* New administrative charges assessed during the current fiscal year. Report amounts of all new administrative charges assessed/accumulated during the fiscal year (TRC P4).
 - c. *Column III.* Administrative charges collected. Report amounts of administrative charges collected during the fiscal year as a negative value (TRC P5).
 - d. *Column IV.* Administrative charges written-off. Report amounts of administrative charges written off during the fiscal year as a negative value (TRC P6).

Table 5-A-1 (Cont'd)

COMPLETION INSTRUCTIONS FOR THE REPORT ON RECEIVABLES DUE FROM THE PUBLIC (RCS CSCFA-112/CSCAA-118, STATUS OF REIMBURSEMENTS REPORTS, III - VIII)

- (b) **Section II.** Prepare the following subsection using the new age codes (A through K). (NOTE: Each subsection will report the appropriate miscellaneous receipt accounting classification, see DFAS-IN Manual 37-100-FY, which will include the detail reimbursement source code.)
1. *Subsection A--Interest.* Report the appropriate miscellaneous receipt account (see DFAS-IN Manual 37-100-FY).
 - a. Column I, age code A and TRC AX.
 - b. Column II, age code B and TRC AX.
 - c. Column III, age code C and TRC AX.
 - d. Column IV, age code D and TRC AX.
 - e. Column V, age code E and TRC AX.
 - f. Column VI, age code F and TRC AX.
 - g. Column VII, age code G and TRC AX.
 - h. Column VIII, age code H and TRC AX.
 - i. Column IX, age code J and TRC AX.
 - j. Column X, age code K and TRC AX.
 2. *Subsection B--penalties.* Report the appropriate miscellaneous receipt account (see DFAS-IN Manual 37-100-FY).
 - a. Column I, age code A and TRC LX.
 - b. Column II, age code B and TRC LX.
 - c. Column III, age code C and TRC LX.
 - d. Column IV, age code D and TRC LX.
 - e. Column V, age code E and TRC LX.
 - f. Column VI, age code F and TRC LX.
 - g. Column VII, age code G and TRC LX.
 - h. Column VIII, age code H and TRC LX.
 - i. Column IX, age code J and TRC LX.
 - j. Column X, age code K and TRC LX.
 3. *Subsection C--Administrative charges.* Report the appropriate miscellaneous receipt account (see DFAS-IN Manual 37-100-FY).
 - a. Column I, age code A and TRC PX.
 - b. Column II, age code B and TRC PX.
 - c. Column III, age code C and TRC PX.
 - d. Column IV, age code D and TRC LX.
 - e. Column V, age code E and TRC PX.
 - f. Column VI, age code F and TRC PX.
 - g. Column VII, age code G and TRC PX.
 - h. Column VIII, age code H and TRC PX.
 - i. Column IX, age code J and TRC PX.
 - j. Column X, age code K and TRC PX.

Table 5-A-1 (Cont'd)

RECORD FORMAT FOR THE REPORT ON RECEIVABLES DUE FROM THE PUBLIC (RCS CSCFA-112 AND CSCA-118 STATUS OF REIMBURSEMENT REPORTS, III - VIII)	
Record Position	Data Classification
1-8	Appropriation
9-12	Limitation
13	Program year
14-15	Operating agency
16-17	Blank
18-20	Detail reimbursable source code
21-32	Blank
33-37	FSN
38-39	Blank
40-52	Amount
53-55	Blank
56-60	Number of accounts
61-68	Blank
69	Delinquent age code ¹
70-73	Blank
74-76	TRC (record position 75 blank) ²
77-78	Accounting month
79	Accounting year
80	Blank
Notes:	
¹ The following delinquent age codes will be used in record position 69 when TRCs CX, DX, FX, HX, WX, CV, DZ, FZ, HZ, or WZ are reported:	
Age Code	Data Classification
A	Not delinquent
B	Delinquent 1-30 days
C	Delinquent 31-60 days
D	Delinquent 61-90 days
E	Delinquent 91-120 days
F	Delinquent 121-180 days
G	Delinquent 181-360 days
H	Delinquent Over 1 yrs, Less than 2yrs
J	Delinquent Over 2 yrs, Less than 3 yrs
K	Delinquent Over 3 yrs
² TRCs are listed in Appendix C of DFAS-IN Regulation 37-1.	

Table 5-A-2

A050603. Trial Balance Reporting

A. Frequency and Due Date. Reports are due at DFAS-IN not later than 1200 hours, Indianapolis time, on the sixth workday following the end of the month being reported.

B. Distribution. Submit the reports via file transfer to DFAS-IN/AA or the COE for Accounts Office 08 data.

C. Report Preparation Instructions. The purpose of general ledger trial balance reporting is to provide all real, budgetary, and nominal account balances monthly for General Funds and Army Working Capital Funds to DFAS-IN. Report submissions from installations, activities, and Operating Agencies (OAs) are used by DFAS-IN for balancing and preparing various Department of the Army-level reports, such as the Federal Agencies' Centralized Trial Balance System (FACTS) addressed in paragraph 0504 of this chapter. Prepare the general ledger trial balance report for General Funds and the report for Army Working Capital Funds at the level shown below:

1. Appropriation (Department, FY, Basic Symbol). This level includes Disbursing Office (DO) cash (21X9999). The field activity processing disbursements and/or collections for centrally managed allotments (CMAs) must report this expenditure activity. All other CMA activity must be submitted by the OA responsible for managing the allotment.

2. Limitation. Submit only limit level data for Department 97 appropriations other than FMS 97X8242.

3. OA. Also report interfund disbursements, cross-disbursements and Transactions For-Others (TFOs) citing OAs AA, 00, 90, and 99.

4. Allotment Serial Number (ASN). Submit only allotment serial data for funds allotted to Army.

5. Submitting Fiscal Station Number (FSN).

D. Format. Send reports by FTP file transfer using the formats shown in Tables 5A-3 and 5A-4. Use Routing Indicator Code (RIC) RUFEDGL and Content Indicator Code (CIC) AFAA when sending reports.

GENERAL LEDGER TRIAL BALANCE RECORD FORMAT (CONTROL RECORD)		
Position	Description	Remarks
1-2	Department	For example 21 for Army and 97 for OSD.
3-4	Fiscal Year	FY the funds were appropriated (position 3) and the FY the funds expire (position 4). For appropriations with an alpha FY, enter it in positions 3 & 4.
5-8	Basic Symbol	For example, 2020 for OMA.
9-12	Limitation	Report limitation for Dept. 97 appropriations (excluding 97X8242). Zero fill for all other appropriations.
13	Program year	Zero fill (reserved for future use).
14-15	Operating agency	OA responsible for the allotment serial number. For outbound cross disbursing and TFOs, enter the OA used for RCS CSCFA-302 reporting (for example, OAs 00, 90, or 99); for interfund disbursements, enter the OA AA.
16-19	Allotment serial	Report allotment serial number. Zero fill when allotment serial number is not required (that is, when the trial balance OA is equal to AA, 00, 90, and 99) or for Miscellaneous Receipt and Deposit Fund accounts.
20-25	Fiscal station number	Submitting FSN. When one FSN is accounting and reporting for another, submit separate trial balance for each.
26-39	Dollar control total	The algebraic sum of all detail record amounts in the trial balance submission. Consider all detail record amounts, without regard to the debit (D) or credit (C) indicator, when computing this amount. After adding all values, report algebraic sum with no sign. Right justify.
40-41	Detail record total	The total number of records in the submission. (Note three General Ledger Account Code (GLAC) balances can be reported on each detail record).
42-44	Trial balance number	The number of the trial balance. For example, if this is the first of four trial balances, enter 001.
45-47	Trial balance control number	The total number of trial balances being submitted. For example, if there are four trial balances being submitted, enter 004.
48-51	Accounting date	The calendar month and year (MMYY). For example Oct 94 would be 1094.
52-79	Blank	No entry in this field.
80	Control Indicator	RecordConstant "C"

Table 5-A-3

GENERAL LEDGER TRIAL BALANCE RECORD FORMAT (DETAIL RECORD)		
Position	Description	Remarks
1-6	GLAC	The GLAC number. Left justify and zero fill.
7	DR/CR indicator	"D" if the account has a debit balance; "C" if the account has a credit balance.
8-21	Amount	The absolute value of the account (right justify).
22-27	GLAC	The GLAC number. Left justify and zero fill.
28	DR/CR indicator	"D" if the account has a debit balance; "C" if the account has a credit balance.
29-42	Amount	The absolute value of the account (right justify).
43-48	GLAC	The GLAC number. Left justify and zero fill.
49	DR/CR indicator	"D" if the account has a debit balance; "C" if the account has a credit balance.
50-63	Amount	The absolute value of the account.
64-66	Trial balance number	The number of the trial balance. For example, if this is the first of 4 trial balances being submitted, enter 001.
67-72	FSN	The FSN of the submitting installation.
73-80	Blank	No entry in this field.

Table 5-A-4

CHAPTER 5**APPENDIX B****DFAS-CL NAVY and DFAS-KC MARINE CORPS GENERAL PURPOSE REPORTS****DFAS-CL REPORTING REQUIREMENTS****B050602. Report on Receivables Due from the Public**

A. Frequency and Due Date. Quarterly reports are due by the 15th working day of the month following the close of each of the first three quarters (for example, 1st quarter fiscal year (FY) 1997 reports were due by January 23, 1997). Annual reports are due in accordance with the due dates established in the Defense Finance and Accounting Service-Cleveland Center (DFAS-CL) Year-End Closing Guidance for the appropriate FY. These instructions are applicable to DFAS-CL and its Operating Locations (OPLOCs).

B. Distribution. The report will be submitted with the basic Federal Agencies Centralized Trial-Balance Systems (FACTS) report. However, quarterly reports must be submitted under a cover transmittal letter signed by the responsible individual and distributed by the entity to DFAS-CL, ATTN: Code AAA, 1240 East Ninth Street, Cleveland, OH 44199 or DFAS-KC, ATTN: Accounting, 1500 East Bannister Place, Kansas City, MO 64197.

C. Report Preparation Instructions

1. The Receivables Report consists of three parts: (I) Status of Receivables, (II) Debt Collection Management Information, and (III) Footnotes. Agency programs are required to submit separate reports for direct loans, defaulted guaranteed loans, and non-credit receivables (i.e., receivables generated from activities other than direct or defaulted guaranteed loans). The form contains three columns: number of receivables, dollar amount of principal, and dollar amount of interest and late charges. Definitions of these categories are provided in paragraph 050301 of this chapter and must be adhered to when accumulating data for preparation of this report.

2. Entities must report acquired property and collateralized debt, consumer and commercial categories of receivables, and debt which is eligible for debt collection.

3. Reports will be consolidated by appropriation and subhead when reporting more than one appropriation to DFAS-CL.

4. Allowances for uncollectible debts will be developed locally in accordance with DoD Financial Management Regulation (FMR), [Volume 11B, Chapter 3](#), paragraph 0307.

5. For quarterly reporting, the dollar threshold for Department of the Navy (DON), is \$100 million. Since DON receivables total more than \$100 million, all components will submit a Receivable Report. Upon request, Departmental-level accounting activities will advise

their reporting components of the accounts and fund types that require quarterly submission of the Receivable Report.

6. Specific instructions for the preparation of the Receivables Report are outlined in paragraph 050301 of this chapter.

D. Format. The formats for the Receivables Report are illustrated in Figure 5-2 of paragraph 050301 of this chapter.

DFAS-KC REPORTING REQUIREMENTS

Report on Receivables Due from the Public (RCS DN-7301-11)

A. Frequency and Due Date. The Receivables Report is submitted in sufficient time to be received by the 15th day of the month following the close of the quarter being reported. The fourth quarter report serves as the annual report.

B. Distribution. Reports should be submitted to DFAS-KC/AEZ, ATTN: Accounting, 1500 East Bannister Place, Kansas City, MO 64197. Authorized Accounting Activities (AAAs), with the exception of Marine Corps Stock Fund AAAs, will provide original reports and one copy to the Commandant of the Marine Corps, Liaison and Technical Services Branch (RFL-M) no later than the 15th day of the month following the close of the quarter being reported. Quarterly reports for the Marine Corps Stock Fund will be prepared and submitted by the Commanding General, Marine Corps Logistics Base, Albany, Georgia, in lieu of the AAA (Marine Corps Stock Fund allotment holders). Quarterly reports for the Marine Corps Industrial Fund will be prepared and submitted to DFAS-KC/AEZ, ATTN: Accounting, 1500 East Bannister Place, Kansas City, MO 64197.

Report Preparation Instructions. Preparation instructions for the Receivables Report are outlined in paragraph 050301 of this chapter. This report is applicable to all appropriations except deposit funds and is also applicable to the Marine Corps Reserve. Supplemental guidance and procedures regarding military pay for the active component and reserves are provided as follows.

1. A single report reflecting transactions to date will be prepared for each appropriation instead of separate reports for each fiscal/program year. All amounts will be in dollars and cents.

2. Any and all indebtedness must be reported. All new debt should be recorded as a “New Receivable” on the report. An advance of pay would not be a debt or an account receivable unless and until a scheduled repayment is missed. A travel advance becomes a debt when the advance remains unsettled beyond the prescribed period of time or the claim is settled and any amount is owed the Government.

3. If a member separates with a debt, the debt becomes out-of-service and is transferred programmatically to the Centers’ Defense Debt Management System. Since the debt should have been reported as a “New Receivable” when it was originally established, the debt

should be reported under “Reclassified/Adjusted Amounts” as “Transferred Out.” All amounts reported on this line will be footnoted with the reasons for the adjustments.

D. Format. The format for the Receivables Report is illustrated in Figure 5-2 of paragraph 050301 of this chapter. Reports may be submitted on reproductions of this format or reasonable machine facsimile.

B050603. Trial Balance Report (NAVCOMPT Form 2199), RCS: 7301-28

Overview. The financial status of all funds authorized under a Resource Authorization (NAVCOMPT Form 2168-1) will be reported monthly to the AAA or Operating Location (OPLOC) for the major commands and to the Operating Budget (OB) holder on the General Funds and the Working Capital Funds Trial Balance Report (NAVCOMPT Form 2199), Report Control Symbol 7301-28, as identified in Figure 5B-1. The report presents to the OB holder and major command/subcommand the current fiscal year status of all funds (direct program and reimbursable program), received by Operation and Maintenance (O&M) funded shore activities on the NAVCOMPT Form 2168-1, and accepted funded reimbursable orders. The net change in financial data reported in the NAVCOMPT Form 2199 will be used by the AAA of the major command/subcommand for posting to the official program activity control ledgers. These procedures should be followed for both the General Funds and the Working Capital Funds.

A. Frequency and Due Date. A separate NAVCOMPT Form 2199 will be prepared monthly for each NAVCOMPT Form 2168-1 under a subhead and submitted no later than the close of business on the seventh workday following the month of the report for the following systems: Standard Accounting and Reporting System-Field Level (STARS-FL), Integrated Disbursement Accounting (IDA), Financial Management System (FMS), and other field level systems. For Marine Corps, and activities using Standard Accounting and Reporting System (STARS) and other systems, the NAVCOMPT Form 2199 must be submitted no later than close of business on the tenth workday following the month of the report. The NAVCOMPT Form 2199 generated by the Naval Facilities Engineering Command Financial Information System (NAVFAC FIS) must be submitted no later than close of business on the fifth workday following the month of the report.

B. Distribution. The original NAVCOMPT Form 2199 will be submitted to the AAA or OPLOC for the major command/subcommand in time to be received no later than the 13th calendar day following the month of the report. For STARS-FL users, the NAVCOMPT Form 2199s can be accessed through INFOPAC. There are no signature or hard copies prepared as the data is sent electronically. For non STARS-FL users, when requested by the major command/subcommand, the AAA or OPLOC for the OB holder will also submit a copy of the NAVCOMPT Form 2199 to the major command/subcommand AAA along with the original copy. A copy will also be forwarded to the OB holder. The original NAVCOMPT Form 2199 will contain the certifying signature and rank of the reporting fiscal officer. When more than one NAVCOMPT Form 2199 is prepared for more than one NAVCOMPT Form 2168-1 issued by the same major command/subcommand, a transmittal letter appropriately certified may be used in lieu of certifying each form. All Marine Corps AAAs will submit reports to Headquarters,

U.S. Marine Corps. Non-mechanized AAAs are authorized to submit a No Change NAVCOMPT Form 2199 when no changes in financial data have occurred during the accounting period (see paragraph B050603.C.4 of this appendix). Accounting, collection of data, and submission of the NAVCOMPT Form 2199 are required monthly for the 6-year cycle of the appropriation or unless a final report has been submitted before the appropriation expires.

C. Report Preparation Instructions. The report will be prepared by the AAA or OPLOC of the OB holder as follows:

1. Heading

a. Appropriation. Insert 17-1804, 17-1806, 17-1106, or 17-1107, as appropriate. The last digit of the fiscal year will be inserted where the hyphen is indicated, i.e., 17-1804 will be 1771804 for FY 1997.

b. Subhead. Insert the four-digit subhead applicable to the NAVCOMPT Form 2168-1 being reported.

c. Program Element/Reimbursable Element Code. Not applicable.

d. To. Enter the name; address, and Unit Identification Code (UIC) of the AAA for the major command/subcommand that issued the NAVCOMPT Form 2168-1.

e. For Period Ending. Insert last day of the month and year being reported, e.g., 31 October XXXX.

f. From. Enter the name, address, and UIC of the AAA or OPLOC preparing the report.

g. For (Operating Budget Holder). Enter the name, address, and UIC of the operating budget holder receiving the NAVCOMPT Form 2168-1.

h. For (Operating Budget Grantor). Enter the name, address, and UIC of the operating budget grantor (major command/ subcommand).

2. Trial Balance Portion

a. Account Number and Title (Column (1)). List summary and detail general ledger account numbers and title in numerical order, grouped under major category heading: Assets, Liabilities, Investments, Income, Expenses, and Memorandum/ Budgetary Accounts with a total for each major category and a grand total of the six major categories. Following the grand total, the Statistical Accounts are listed and totaled separately. NOTE: Summary general ledger accounts 1040, 1100, 1110, 1120, 1200, 1210, 1220, 1810, 2000, 2100, 3230, 3232, and 4010 will be listed numerically in the applicable major category but general ledger postings will not be recorded; however, detail general ledger accounts should reconcile to the summary general ledger account.

b. Amount Columns

(1) Balances Prior Month (Columns (2) and (3)). Enter the balance of each detail general ledger account, summary general ledger account, and statistical account reported in the previous month NAVCOMPT Form 2199 in Balances Current Month, columns (4) and (5).

(2) Balances Current Month (Columns (4) and (5)). Enter the current month-end balance of each detail general ledger account, summary general ledger account, and statistical account.

(3) Changes for Period (Columns (6) and (7)). The amounts for each detail and summary general ledger account and statistical account are computed by subtracting the Balances Current Month from the Balances Prior Month. When subtracting a credit balance from a credit balance and the Balances Current Month is smaller than the Balances Prior Month, the difference will be reported as a debit balance in column (6). When subtracting a credit balance from a credit balance and the Balances Current Month is larger than the Balances Prior Month, the difference will be reported as a credit balance in column (7). When subtracting a debit balance from a debit balance and the Balances Current Month is smaller than the Balances Prior Month, the difference is reported as a credit balance in column (7). When subtracting a debit balance from a debit balance and the Balances Current Month is larger than the Balances Prior Month, the difference is reported as a debit balance in column (6). When the Balances Current Month is a debit balance and the Balances Prior Month is a credit balance, add the two amounts and report as a debit balance in column (6). When the Balances Current Month is a credit balance and the Balances Prior Month is a debit balance, add the two amounts and report as a credit balance in column (7).

(4) Total. Report the grand total of columns (2) through (7) for all detail general ledger accounts. Statistical accounts will be totaled separately.

3. Final Reporting. Final reporting prior to expiring, at expiring and subsequent to expiring of the O&M appropriation will be as follows:

a. Reporting When All Work Completed Prior to Expiring of O&M Appropriations. A final NAVCOMPT Form 2199 will be submitted after the end of the period covered by the chargeable fiscal year, as of the end of the month in which all recorded accrued liabilities, travel advances, and undelivered orders have been liquidated, canceled, or adjusted to zero. The following footnote will be inserted on the NAVCOMPT Form 2199:

“Final report; all work completed; no unliquidated accrued liabilities, travel advances, or undelivered orders.”

b. Reporting for Lapsing O&M Appropriations. A final NAVCOMPT Form 2199 will be submitted if accrued liabilities, travel advances, deferred charges, and undelivered orders have not been liquidated at the close of the fiscal year when an O&M appropriation

lapses. The office of the Chief of Naval Operations or Headquarters, U.S. Marine Corps will liquidate any outstanding undelivered orders under lapsed appropriations. The final NAVCOMPT Form 2199 will be annotated with the following:

“Final Report; all work completed; unliquidated accrued liabilities, travel advances, and undelivered orders in the amount of \$_____ pertain to lapsed appropriations to be liquidated against the successor appropriation.”

c. Reporting for Lapsed O&M Appropriations. Formal reporting for lapsed O&M appropriations will be discontinued. The operating budget holder must maintain close liaison with the program managers (i.e., cost center managers, department managers) to arrive at the most valid inventory of outstanding undelivered orders and accounts receivable in lapsed appropriations. Positive action must be taken to ensure the validity of the outstanding items, and if found invalid, such items must be eliminated from the outstanding records.

4. No Change NAVCOMPT Form 2199. Non-mechanized AAAs are authorized to submit a No Change NAVCOMPT Form 2199 when no changes in financial data have occurred during the reporting month. A blank NAVCOMPT Form 2199 may be submitted containing only the essential header data to identify the appropriation, subhead, bureau control number or UIC of the operating budget holder, reporting month, and shore activities concerned. The NAVCOMPT Form 2199 will be annotated "No Change This Reporting Period" to provide notification to the addressee that the NAVCOMPT Form 2199 has been submitted to satisfy certification and reconciliation requirements.

5. Register 71 Reporting. A consolidated listing of certain selected data extracted from the individual NAVCOMPT Forms 2199 will be prepared by the major command/subcommand for further submission. To assist in the preparation and control of this consolidation, mechanized AAAs or OPLOCs, where directed by the major command/subcommand, will prepare a Register 71 listing. To improve the utility and effectiveness of the major command/subcommand financial management information system, the input data for Register 71 has been expanded to include current month changes of all detail general ledger accounts and statistical accounts reported on the NAVCOMPT Form 2199.

D. Format

1. Report Format. The format for the NAVCOMPT Form 2199 Trial Balance Report is illustrated in Figure 5B-1.

2. Message Format. When message submission is made, the instructions for the preparation of the message format (Figure 5B-2) are as follows:

a. From, To, Info, Subject and paragraph narrative line are self-explanatory.

b. AAA or OPLOCs will submit one message report for each NAVCOMPT Form 2168-1. Subhead (including alphabetical codes identifying expense limitation holder) and bureau control number (UIC of operating budget holder) must be indicated.

c. The message report will portray the dollar amount of changes for the month by detail general ledger account numbers and statistical account numbers only; narrative descriptions not required. All decreases will be indicated by parentheses.

VCOMPT FORM 2199 (REV. 9-74)
S/N 0104-LF-702-1990

TRIAL BALANCE REPORT

					PAGE	OF																																		
APPROPRIATION	SUBHEAD	PROGRAM ELEMENT/REIMBURSABLE ELEMENT	TO <i>AAA of OB Grantor</i>	UIC NO.	FOR PERIOD ENDING																																			
FROM: <i>(AAA of OB Holder)</i>	UIC NO.	FOR <i>(OB Holder)</i>	UIC NO.		FOR <i>(OB Grantor)</i>	UIC NO.																																		
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width:35%;">ACCOUNT NUMBER AND TITLE</th> <th colspan="2">BALANCES PRIOR MONTH</th> <th colspan="2">BALANCES CURRENT MONTH</th> <th colspan="2">CHANGES FOR PERIOD</th> </tr> <tr> <th>DEBIT</th> <th>CREDIT</th> <th>DEBIT</th> <th>CREDIT</th> <th>DEBIT</th> <th>CREDIT</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> </tr> </thead> <tbody> <tr> <td style="height: 150px;"> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>TOTAL</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>							ACCOUNT NUMBER AND TITLE	BALANCES PRIOR MONTH		BALANCES CURRENT MONTH		CHANGES FOR PERIOD		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	(1)	(2)	(3)	(4)	(5)	(6)	(7)								TOTAL						
ACCOUNT NUMBER AND TITLE	BALANCES PRIOR MONTH		BALANCES CURRENT MONTH		CHANGES FOR PERIOD																																			
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT																																		
(1)	(2)	(3)	(4)	(5)	(6)	(7)																																		
TOTAL																																								
CERTIFICATION: <i>I certify that the amounts herein reported are in accordance with 31 U.S.C. 200 and prescribed accounting procedures.</i>			REPORTING FISCAL OFFICER <i>(Signature and rank)</i>			DATE																																		

B-5549

Figure 5-B-1

TRIAL BALANCE REPORT

NAVCOMPT FORM 2199, RCS: 7301-28

MESSAGE FORMAT

FROM: (AAA or OPLOC)

TO: (Major Command/Subcommand)

INFO: (Major Command/Subcommand if different from Major Command/Subcommand in TO line)

(Operating Budget Holder)

UNCLAS //N07300//

SUBJ: Trial Balance Report (NAVCOMPT Form 2199)

1. Changes for the month of _____ under 17_1804. _____

Operating Budget (Bureau Control Number or UIC of Operating Budget Holder)

are as follows:

Account N. _____

Changes for Month

Figure 5-B-2

CHAPTER 5**★APPENDIX C****DFAS-DE AIR FORCE GENERAL PURPOSE REPORTS**

C050602. Report on Receivables Due From the Public (RCS: HAF-ACF(Q)8108(DT)). Each report includes amounts, numbers, and aging data relating to all receivables due from the public identified by sales code 9X and vendor type 9. Mechanized records, manual records, and debtor documentation files contain the data for this report.

A. Frequency and Due Date. Reports cover a fiscal quarter. Reports are certified as required by DFAS-DE 7220.1-R, Fiscal Year End Certification of Appropriation and Fund Balance. Due dates are specified by DFAS-DE/ADRO. Part IV, Civil Monetary Penalties (CMPs), of this report is required annually and submitted along with the fourth quarter report.

B. Distribution. The completed report will be transmitted by mail, datafax, or as otherwise directed by the report recipient. Reports are certified as required by DFAS-DE 7220.1-R, Fiscal Year End Certification of Appropriations and Fund Balances. Reports are prepared at each accounting activity (Operating Location (OPLOC), Defense Accounting Office (DAO) or Accounting and Finance Office (AFO)) by appropriation or fund without regard to Operating Agency Code (OAC) or Major Command (MAJCOM). Release reports to the parent MAJCOM or DFAS-DE/ADRO. MAJCOM consolidation points are exempt from the reconciliation required by paragraph C050602C.1.d.7 of this appendix.

C. Report Preparation Instructions. Specific instructions for preparation of the Receivables Report are outlined in paragraph 050301 of this chapter. Additional instructions are outlined in the following subparagraphs. All monetary amounts should be reported in dollars and cents. Prepare a separate report, combining all fiscal year (FYs) (including closed accounts) or program years (PYs), for each account, appropriation, fund, transfer appropriation, direct allocation, or allotment of DoD funds that contain receivable transactions from the public. The format for the report is shown in Figure 5C-1.

1. Part I, Status of Receivables, Section A, Outstanding Receivables

a. Report transaction data under separate columnar headings for the number of accounts or transactions, receipt accounts or reimbursement receivables, refund receivables, total of receipt account or reimbursement and refund receivables, and late payment charges on the debt principal amount.

b. Although accounted for and collected into Treasury miscellaneous receipt accounts (573210.0100 or 571099), late payment charges will be associated with the underlying debt principal amount and included on the appropriation or fund report for the receivable principal. With the exception for late payment charges, one report may be submitted for the combined amount of all miscellaneous receipt accounts receivable rather than a separate report for each Treasury receipt account. However, do not duplicate reporting of accounts receivable

activity for late payment charges by including them in the Miscellaneous Receipt Accounts Receivable report. Report data for late payment charges only once and only on the Underlying Debt Principal Accounts Receivable report.

c. Use separate columnar headings to report transaction data as follows:

(1) Number (Column 1). Provide the number of only the principal accounts or the number of principal transactions that make up the report lines for the Beginning FY Balance, New Receivables Fiscal Year to Date (FYTD), and Ending Balance. Late payment charges are considered a part of each receivable and will not be counted separately for compiling the number of accounts or transactions. If a debtor has several separate debts, each debt will be accounted, but bills or invoices prepared for the same debt will not be counted individually. Similarly, past due installments for the same debt will not be counted individually. If estimates are used, briefly explain how they were derived in Part III, Footnotes.

(2) Principal Amounts (Receipt Account/ Reimbursement Receivables (Column 2), Refund Receivables (Column 3), and Total (Column 4)). Report receipt accounts, reimbursements, and refunds receivable amounts due from the public that are maintained in mechanized or manual records for reporting in either the HAF-ACF(AR)7801 (including the Supplemental DBT Report) or HAF-ACF(M)7184(DT) reports. Use the Total (Column 4) to report the sum of Columns 2 and 3.

(3) Late Payment Charges (Column 5). Report transaction data pertaining to the late payment charges in this column. Generally, installations will only have interest accruals to report. If the reported late payment charges also include penalty or administrative charges, provide a footnote in Part III to identify the separate amounts for interest, penalty, or administrative charges.

d. Use separate lines, as shown below, for reporting receivables balances and FYTD transaction activity.

(1) Beginning FY Balance. Report the balance of receivables as of October 1. This amount is the same as the ending balance for the prior FY. The beginning balance will be reported without change throughout the FY.

(2) New Receivables FYTD. Report receivables that are generated throughout the FY.

(3) Accruals FYTD. Report late payment charges accrued throughout the FY. If other than interest charges are accrued and reported, provide a footnote to identify the amount for interest, penalty, or administrative charges.

(4) Net Collections FYTD. Report debt principal and late payment charges collected throughout the FY for all FYs or PYs. For Operation and Maintenance (O&M) funds, verify collections to the Operating Budget Ledger (OBL) accrued expenditures unpaid

column for sales code 9X. In the Open Document Listing (ODL), verify to filled orders collected (balance ID R). Verify fund code 32 collections to WJ records in monthly 7113 reports.

(5) Amounts Reclassified/Adjusted. Use this line to report amounts transferred into or out of the report that do not result from current period filled orders, accruals, collections, or write-offs. Examples include transfers of accounting and reporting responsibility between activities, corrections to previously reported receivables, re-establishment of a receivable previously written off, collections on accounts previously written off, or adjustments to amounts reported in a prior report. Provide detailed footnotes for every reclassified or adjustment transaction using the format in Part III.

(6) Write-Offs. Report uncollectible public receivables written off based on determination of local or higher headquarters authority. Provide footnotes to explain all amounts written off. For each accounts receivable of \$10,000 or more written off, provide a separate footnote to identify the amount, name of the debtor, and source of the write-off authority, i.e., DFAS-DE/FY, DFAS-CO/FD, or SAF/FMP. A separate footnote is not required for written off accounts less than \$10,000. Instead, summarize these accounts by source of the write-off authority, i.e., local, DFAS-DE/FY, DFAS-CO/FD, or SAF/FMP. Provide a single footnote for each of these summarized sources showing the total amount authorized for write off.

(7) Ending Balance. For the amount columns, the ending balance is the sum of the beginning balance, plus new receivables (or accruals), minus net collections FYTD, plus or minus amounts reclassified/adjusted, and minus amounts written off. The ending balances of reimbursements receivable, refunds receivable, and receipt account receivables must be reconciled to public accounts receivables reported in the status of funds reports, RCS: HAF-ACF(M)7184(DT) and RCS: HAF-ACF(AR)7801 (including the Supplemental DBT Report). Each quarter, prepare and submit a worksheet showing the reconciliation between these reports using the format in Figure 5C-5. Expand the reconciliation worksheet as necessary to include columns for all appropriations and accounts reported in your 8108 report. Fund code 30 balances should agree with the OBL accrued expenditures unpaid column and the ODL with filled orders uncollected (FOU) (balance ID F) for sales code 9X for all FYs. Fund code 32 amounts can be verified to FOU (balance ID F) amount in the RCS: HAF-ACF(AR)7801 (including the Supplemental DBT Report) plus amounts reported in the RCS: HAF-ACF(M)7184(DT). For refunds, verify type vendor 9 balances in the ODL for processing center U. Provide the number of the accounts included in the ending principal balance of reimbursement receivables, refunds receivables, and receipt accounts receivables. The ending principal and late payment charges balances must be broken out and reported as current or noncurrent. Obtain the current and noncurrent shred by analysis of the individual debtor files.

2. Part I, Status of Receivables, Section B, Delinquent Receivables

a. The total current receivable principal amounts (reimbursements receivable, refunds receivable, and receipt account receivables) and late payment charges at the end of the reporting period are aged in this section of the report. Aging of delinquent receivables begins on the date payment was due under the payment terms of a demand for payment, contract, or other agreement.

b. Analyze current receivables and age delinquent accounts in the categories specified for the report. Report the amount of late payment charges along with the underlying principal balance. Total the amount of the delinquent principal and late payment charges and provide a count of the total number of the delinquent receivables. Also, for current, not delinquent receivables, include their number, the principal amount, and any late payment charges. Estimated receivables reported in the RCS: HAF-ACF(AR)7801 (including the Supplemental DBT Report) or RCS: HAF-ACF(M)7184(DT) will be reported as current, not delinquent, for aging purposes. The Total Current, Line 9, must agree with Part I, Section A, Line 7.a, Current Balance.

3. Part I, Status of Receivables, Section C, Categories of Receivables

a. This section is a further shred of the ending balances of total receivable principal and late payment charges as reported in Part I, Section A, Line 7, Ending Balance, columns 4 and 5; and Part I, Section B, Line 7, Total Delinquencies.

b. Analyze the total outstanding receivables and late payment charges to categorize them as either consumer or commercial receivables. Within the categories of consumer and commercial, determine the delinquent receivables. Report the principal balance and accompanying late payment charges for total outstanding consumer and commercial receivables on Line 1.a. and Line 2.a., respectively. Report the delinquent principal balance and accompanying late payment charges for consumer and commercial receivables on Line 1.b. and 2.b., respectively.

c. The sum of data reported on Lines 1.a. and 2.a. must equal the amount reported in Part I, Section A, Line 7, columns 4 and 5. The sum of data reported on Lines 1.b. and 2.b. must equal Part I, Section B, Line 7; and Part II, Line 1, Total Delinquencies.

4. Part II, Debt Collection Management Information

a. This part is a further shred of the total delinquent receivables reported in Part I, Section B, Line 7. Analysis of delinquent receivables at the accountable station may be limited by the extent of feedback information provided by higher headquarters' collection activities about bankruptcies, foreclosure actions, or adjudication/litigation actions. Use the information available to analyze and classify delinquent receivables as in bankruptcy, in foreclosure, and adjudication or litigation, due from sovereign (foreign) debtors, due from state or other governmental entities, or eligible for other collection action. Assign all delinquent receivables not classified in Lines 1.a through 1.e as Eligible for Other Collection Assistance, Line 1.f. When specific information about the Line 1.a, 1.b, or 1.c status of a delinquent receivable is not available, include the delinquent receivable in Line 1.f.

b. The sum of Lines 1.a. through 1.f. must equal Line 1 of this Part; as well as Part I, Section B, Line 7; and Part I, Section C, Line 1.b. plus Line 2.b.

5. Part III, Footnotes

a. Provide footnotes to identify and explain reclassifications or adjustments, amounts written off, estimates, significant or unusual items in the report and their impact on the data reported. Use the format provided and expand upon it as necessary to provide information concerning your report.

b. MAJCOMs and DFAS-DE need detailed Operating Agency Code/Accounting and Disbursing Station Number (OAC/ADSN) data to reconcile transferred-out amounts reported by the losing activity to transferred-in amounts reported by the gaining activity. When amounts previously removed from the report are reestablished, provide the fiscal year and quarter of the earlier write-off or removal. Use more than one transferred-in/out line within a fund type to footnote activity with each separate OAC/ADSN involved. Provide footnotes at the lowest level of detail. As an example, within an appropriation or fund report, provide separate footnotes for transactions involving reimbursements receivable and refunds receivable. Similarly, if a previously written-off account is reestablished through the Reclassified/Adjust Line, footnote the transaction in the appropriate refund or reimbursement receivable category.

c. The footnoted sum of refund, reimbursement, receipt account, and late payment charges pertaining to the reclassifications and adjustments must equal the Reclassified/Adjusted Line of the report (paragraph F.1.(d)(5)).

6. Part IV, Civil Monetary Penalties (CMPs). The format for Part IV is used to report CMPs actually assessed and collected during the FY by U.S. Code citation. Collections resulting from assessment of CMPs are deposited to Treasury miscellaneous receipt account 571099 Fines, Forfeitures, and Penalties Not Otherwise Classified.

a. Obtain CMP data by analyzing, in conjunction with collecting activities, the deposits to account 571099. The selective transaction history may be used to review activity in account 571099 and to obtain voucher numbers of supporting DD Forms 1131 for review. Report only on CMPs that are actually levied or assessed and then subject to collection as receivables.

b. Use the Assessments column to report the number and amount of new CMPs actually levied during the FY. Use the Collections column to report the amount of collections and the number of accounts fully collected during the FY. Again, with regard to the number of collections, count an account only once when it is collected in full. Do not report the number of multiple or installment payments on the same account.

c. Use the format for Part I, Section A, Outstanding Receivables, in paragraph C050602.C.1 of this appendix to report the status of CMP receivables activity in receipt account 571099 during the FY without regard to U.S. Code citation. Identify this report as "CIVIL MONETARY PENALTIES" in the "DEPT/APPRO" heading of the report format. Follow the same report preparation instructions for reporting balances and transaction data relating to CMP activity in receipt account 571099. With regard to the number of collections of CMPs, use the number column to report the number of CMPs collected in full during the FY as required in paragraph C050602.C.6.b, above. The number and amount of new receivables FYTD on the Part I, Section A, report must equal the total assessments column of Part IV. Also, the number and

amount of CMPs collected on the Part I, Section A, report must equal the total collections column of Part IV.

d. CMP receivables have to be aged for the purposes of this annual report as either delinquent or not delinquent. Therefore, complete only Part I, Section B, Delinquent receivables, Lines 7, 8, and 9, to provide the required information on the age of CMP receivables.

e. Part I, Section C, Categories of Receivables, or Part II, Debt Collection Management Information, is not prepared for CMPs.

7. Audit Related Receivables. Audit focal points are required by Air Force Instruction (AFI) 65-403, Follow-Up on Air Force Internal Audit Reports, to request the responsible management official to notify the accountable station in writing of receivables identified through audit operations. Receivables identified as audit-related and recorded in the accounting records will be consolidated without regard to appropriation or fund and reported on one separate memorandum report. This report is in addition to inclusion of audit related receivables in the appropriation or fund report. This audit related receivable memorandum report is required by the DoD and is used to monitor compliance with Office of Management and Budget Circular A-50 (Audit Follow-up). Identify this report as "AUDIT RELATED RECEIVABLES" in the "DEPT/APPROP" heading of the report format. All other reporting requirements apply.

D. Format. Refer to Figure 5C-1 for the report format. OPLOC Funds Control and Financial Reports Branch consolidate and reconcile this report with reimbursement, refund, and receipt account data reported in the RCS: HAF-ACF(AR)7801 (including the Supplemental DBT Report) and RCS: HAF-ACF(M) 7184(DT). DFAS-DE/FJ will extract and report data from the Defense Joint Military Pay System - Active Component (DJMS-AC) and the Defense Joint Military Pay System - Reserve Component (DJMS-RC) for indebtedness format identifications (FIDS) DF (fines and /or forfeiture), DG (government property lost/damaged or report of survey), DK (cadet advance travel, 57*3500, S503725, and 57*3400, S525002 only), DQ (pay and allowances), DR (household goods DJMS-AC and temporary lodging allowance, travel, and household goods debts in DJMS-RC), DW (partial payment indebtedness), and some DS (miscellaneous debts). Refer to Table 5C-1 for details regarding the DJMS-AC/RC extraction of data for this report. Once these debts are established on the master military pay account (MMPA) in either DJMS-AC or DJMS-RC, they will be reported by DFAS-DE/FJ.

C050603. Trial Balance Reporting

C05060301. Air Force Trial Balance (Other Than Stock & Industrial Fund) RCS: HAF-ACF(SA)7105. Bases maintaining a general ledger (GL) for Air Force funds must prepare a monthly trial balance (TB). Instructions are in DFAS-DE 7400.1-R, General Funds General Ledger (GFGL) Accounting Procedures Self-Paced Training Guide (formerly known as AFP 177-31), and DFAS-DE 7077.2-M, USAF Standard Base-Level General Accounting and Finance System: H0691BQ, Sections 70 and 90, for bases using mechanized processing procedures.

A. Frequency and Due Date. Prepare the Trial Balance Report each month. Submit the Trial Balance Report to the MAJCOM quarterly as of 31 December, 31 March, 30 June, and 30

September unless commands require more frequently. Unless commands specify otherwise, due-in dates are the close of business on the 16th workday (WD) of the month following the close of the calendar quarter. NOTE: The semiannual (SA) reporting frequency has been changed to quarterly, but continue to use RCS: HAF-ACF(SA)7105. When the title has been changed in the systems, the title will be changed in applicable regulations.

B. Distribution. Forward the TB, supporting schedules, attachments, and footnotes to the parent MAJCOM. Send TB of tenants performing their own accounting to the tenant's parent command.

C. Report Preparation Instructions

1. Detailed instructions for preparing TB reports are in DFAS-DE 7400.1-R and DFAS-DE 7077.2-M, Sections 70 and 90.

2. Manual reports are divided into two parts: Part 1, General Ledger Accounts (GLA) (see Figure 5C-2), and Part 2, General Ledger Subsidiary Accounts (GLSA), (see Figure 5C-3). For manual reports, enter the end-of-period balances of each base GLA in Part 1 and each GLSA in Part 2. In Part 2, the total of the GLSAs must balance to the related GLA in Part 1. In Part 1, the total of column 2 (debits) must equal the total of column 3 (credits). After entering the numbers, verify math accuracy. Identify and correct any differences.

3. The TB must accurately show the status of accounts at the end of the accounting period. Ensure all procedures in DFAS-DE 7400.1-R (formerly DFAS-DE 7010.1-R, General Finance and Accounting Systems at Base Level, Chapters 12-23, 12-24, and 12-25) as applicable, have been completed. If accounts which normally have debit balances show credit balances and vice versa, examine and verify balances before submission of TB. Explain unusual balances or unusual changes (increases/decreases) in GLA balances in a footnote to the TB.

4. Semiannually, with the second and fourth quarter reports, prepare certification of deposit fund balances as of 31 March and 30 September. See DFAS-DE 7010.1-R, paragraph 27-53b and Figure 27-11. Include the certification as an attachment to the second and fourth quarter RCS: HAF-ACF(SA)7105 reports.

5. At year end, after all known transactions through the close of business (30 September) are complete, prepare the fiscal year end TB. Check the math to ensure the total dollar value of debits equals the total dollar value of credits. Make adjusting and closing entries. See DFAS-DE 7400.1-R.

D. Format. Prepare manual reports in a two-part format as shown in Figures 5C-2 and 5C-3. Prepare mechanized reports as shown in DFAS-DE 7077.2-M, Figure 90-2.

E. Supporting Schedules, Attachments and Footnotes. Send a copy of the following supporting schedules, attachments and footnotes to the MAJCOM with the TB.

1. Schedule of Assets by Geographic Location. Attach this schedule (Figure 5C-4) to 30 September pre-closing TB for general ledger identification code (GLIC) 10. Report GLA 161 and 171 by geographic location in this format.

2. Footnotes. Attach footnotes to each TB explaining:

- a. Any significant adjustments.
- b. Operating changes.
- c. Any uncorrected abnormal balances.
- d. Any unusual changes in account balances.
- e. Other facts to aid higher echelons in their review, evaluation, and consolidation.

3. Certification of Trial Balance Reconciliation Process. Attach this certificate to each quarterly TB (see DFAS-DE 7400.1-R (formerly DFAS-DE 7010.1-R, paragraph 12-24c)).

4. For the fourth quarter report, OC-ALC, Tinker AFB, (AFMC) will attach a statement of the total value of government furnished material (GFM) for uninstalled engines excluded from GFGL account 143 (see DFAS-DE 7400.1-R (formerly DFAS-DE 7010.1-R, paragraph 12-13c)). OC-ALC will also send a copy of this attachment to DFAS-DE/ADRA (previously ARA) no later than the fifth workday in November.

F. Additional DFAS-DE references with respect to HAF-ACF(SA)7105 are as follows:

1. DFAS-DE 7040.1-M, Consolidation Desk-Top Instructions for DFAS-DE Operating Locations and Air Force/Air National Guard Financial Managers, page 6-32.

2. DFAS-DE 7220.3-R, Policy, Functions, and Responsibilities at Major and Intermediate Command Level, Chapter 7, Section A (formerly known as AFR 177-130).

3. DFAS-DE 7077.2-M, USAF Standard Base-Level General Accounting and Finance System: H0691BQ, Section 90.

C05060302. Trial Balance--Stock Fund RCS: HAF-ACF(M)7119. All Stock Fund (SF) activities which maintain accounting records under base-level procedures in DFAS-DE 7400.1-R prepare and submit financial reports as prescribed in this section. The Superintendent, United States Air Force Academy, prescribes reports for local management requirements. Each report consists of a detail trial balance with specified supporting data and narrative explanatory information. Any activity not serviced by the Standard Materiel Accounting System, Stock Fund Reporting System (BJ), is designated as a command unique. All reports received from these activities must comply with requirements of the BJ output.

A. Frequency and Due Date. The trial balance and all supporting documentation cover the accounting month as defined for the division being processed. Reports are due in to DFAS-DE/ADRC not later than 2400 hours of the work day listed below for the first 11 months of the fiscal year. See DFAS-DE 7220.1-R, Fiscal Year End Certification of Appropriation and Fund Balances, for the last month. All divisions including SMAG, DMAG and USTRANSCOM - 7th workday following end of the accounting month reported.

B. Distribution. FTP to DFAS-DE Defense Mega Center, RUVEGAA.

C. Report Preparation Instructions. The OPLOC/DAO/RAFO Business Funds processing center prepares and releases the report. After completing the month-end procedures prescribed in paragraph C05060301.C of this appendix, each reporting Stock Record Account Number (SRAN) prepares a separate trial balance for each SF division.

1. Detail Data. Report the end-of-month balance and current month net change reflected in the appropriate SF general ledger accounts and the special purpose subsidiary accounts prescribed in this regulation.

a. Before release of the trial balance verify:

(1) Total debits equal total credits.

(2) All proof of accounts computations are in balance.

(3) The normal balance of an account is shown. If the account is in reverse balance, verify correctness of balance before submitting the trial balance.

b. For the last month of the FY, in addition to the monthly trial balance, prepare a post-closing trial balance as a part of the FY-end procedures. This is an automatic process when the BJ end of month 12 is processed.

2. Certification. Certify the pre-closing trial balance per DFAS-DE 7220.1-R.

3. Trial Balance Supporting Documents. Send these summaries and supporting documents to the appropriate accountable office:

a. Accounts 614, Accounts Receivable - Transfers Out. The accounts receivable transferred to another office for recording and billing to customers require supporting documents for proper billing and collection. Attach the applicable sales documents to the posting media used to record the net change to account 614. Validate sales documents (all present, signed, and legible), attach to transmittal and send to the appropriate accountable office.

b. Account 619, Accounts Payable -Transfers Out. The accounts payable transferred to another office for payment must be supported by receiving reports. Validate applicable receipt documents (all present, signed, and legible), attach to transmittal and send to appropriate accountable office.

4. Data Base Monitorship. Each accounting system must have built into it adequate controls to promote the accuracy of accounts and the reports produced from the accounts. To the extent possible, record all transactions occurring during an accounting period in the accounts for the period and include their effect in the financial reports. Also, reconcile detail data with general ledger account balances (verification of accounts receivables and payables) and take action to clear aged transactions. Each OPLOC/DAO/RAFO must:

- a. Pre-audit and post-audit financial reports.
- b. Monitor aged details (received not billed, billed not received, shipped not credited, claims payables or claims receivables, interfund suspense transactions related to the stock funds, orders placed, and unfilled customers' orders or obligated due-outs).
- c. Compare purchase price variance (GLA 500 versus GLA 510) (see paragraph C05060302.C.11 of this appendix).
- d. Promptly record interfund bills.
- e. Start emergency accounting procedures whenever a computer malfunction or some other type of emergency occurs.
- f. Reconcile the current and cumulative balances in GLAs 612 and 613 with similar cash transactions reported in Merged Accountability and Fund Reporting (MAFR).

5. Pre-Audit and Post-Audit of Financial Reports. Make a checklist to ensure reports are reviewed and corrections made before release of reports. Some points to consider:

- a. Request first copy of report as soon as possible after end of month (EOM) cutoff. This allows time to correct data base before release of report.
- b. The products provide a notice for some items that require research.
- c. Checklist should include specific items previously reported incorrectly to DFAS-DE.
- d. Make sure all proofs of account are in balance per paragraph C05060302.C.14 of this appendix.
- e. The post audit checklist should ensure that action has been taken to follow-up on aged details and that all accounts receivables or payables have been verified as required by directives.

6. Reconciliation of Accounts Receivable Balances With Document Files. Monthly the SF accountant must reconcile the document file with the general ledger account balances per DFAS-DE 7420.1-R, as appropriate. Some additional instructions are:

a. Negative balances in GLSA 11501 through 11507 may indicate that a collection was applied to the wrong GLSA or accounts receivable detail in BJ, caused by a turn-in or reverse post of issues or there are interface problems. Additional assistance will be provided by the supporting DFAS-DE organization.

b. In general, accounts receivable delinquent over 120 days should be transferred to DFAS-DE/ADRC. If uncollectible, follow procedures in DFAS-DE 7420.1-R (formerly AFR 170-25), Procedures in Support of Air Force Stock Fund, paragraph 10-6 for exceptions and transfer out procedures.

c. Only unbilled items should be retained in GLSA 11501.

7. Reconciliation of Accounts Payable Balances With General Ledger Account Balances. Compare general ledger account balances with applicable Standard Base Supply System (SBSS), Medical Material Logistics System, PCTroop System, or other logistics system products to determine agreement. Research and make necessary adjustments if required. Consider payments which were posted to the logistics system and not the GAFs and payments which were posted to the GAFs but not to the logistics system.

8. Prompt Recording of Interfund Bills. To the extent possible, record interfund bills in the same month received. Avoid processing large bills after the 21st or 22nd day of the month. The Receivables processing center (formerly subject matter area (SMA)) must have enough time to process rejects. If unable to process the rejects, post them to suspense until they are cleared. Do not process only the summary bill records. The bill details must be processed into the logistics system or BJ to clear the accounts payable details. Also, the reports do not accurately show the financial conditions of the SF.

9. Emergency Procedures. Submit reports in time to meet due-out dates. Make sure the report is released by the DMC to meet the due-out date. In an emergency when reports normally transmitted by electronic communications cannot be sent by these means, send reports by the fastest mail available. Do not telephone reports during an emergency unless directed by DFAS-DE/ADRC. Use the estimated net change data reporting procedures, as appropriate.

10. Estimated Net Change Data. If the report cannot be made because of computer malfunctions or emergencies beyond your control, submit current month GLA and GLSA estimated net change data to DFAS-DE/ADRC by message. The data must be submitted to DFAS-DE/ADRC by the due-out date for the trial balance and must be identified by fund code and SRAN. Submit the trial balance as quickly as possible even though the selected estimated data has been reported. Actual data is required for September reports; therefore, do not submit estimated data for the September reports. The following estimated change data is required:

<u>DIVISION</u>	<u>GLA OR GLSA</u>
All Divisions	400, 500, 612, 613, and 93102

11. Purchase Price Variance (PPV)

a. General. A PPV occurs whenever a difference between purchases at cost (GLSA 500XX) and purchases at standard price (GLA 510XX) exists. Two major conditions that create PPV are authorized variances and accounting errors. DFAS-DE 7420.1-R provides detailed explanations about each of the conditions.

b. PPV Range. Since automated Accounting and Finance (A&F) programs do not provide a product which will identify PPV, the following ranges have been developed to eliminate unnecessary research for PPV causes:

(1) Medical-Dental Division. A five percent positive or negative variance is authorized.

(2) Aviation Fuels-Fuels Division. A one percent positive or negative variance is authorized.

(3) Ground Fuels-Fuels Division

(a) Locally Procured. A 50 percent positive and a 25 percent negative variance is authorized. The large variance is due to a standard selling price; however, the purchase price varies considerably between activity locations.

(b) Defense Fuels Supply Center (DFSC) Procured. A two percent positive or negative variance is authorized.

(4) General Support Division (GSD). A five-percent variance over or under the authorized local purchase surcharge rate is authorized. Currently a (positive) 3.6 to 13.6 percent range is authorized.

(5) Materiel Support Division (MSD). This division is exempt from PPV monitorship.

c. Computation of PPV. The BJ (SMAS) computes the PPV. If the PPV range is outside the tolerance, the detail transactions for the month must be researched to determine the cause. When identified, annotate the hard copy retained trial balance and make necessary corrections. Contact DFAS-DE/ANBL for assistance, if required, or DFAS-DE/ADRC.

d. DFAS-DE/ADRC Monitorship of PPV. DFAS-DE/ADRC contacts OPLOC/DAO/RAFO to determine the causes of the OPLOC/DAO/RAFO PPV by SRANs. Large accounting errors must be corrected as dual obligations create operating program problems and distort financial statements.

12. Stock Fund Inventory Management Records (IMR)/GLA Reconciliation. Monthly, the stock fund accountant must reconcile the inventory reported on this report to ensure

agreement. This report is only used for Ground Fuels at this time. All automated systems adjustments of more than \$1,000 per month must be researched and necessary corrections made. See DFAS-DE 7077.10-M, AF Automated Materiel Accounting System Integrated within Standard Base Supply System D002A/GV, Users Manual.

13. Stock Fund Medical Materiel Management Report/GLA Reconciliation. Monthly the SF accountant must reconcile the inventory reported in the MMR and the trial balance.

14. Proof of Accounts. Proof of accounts have been developed that group GLAs/GLSAs into sets for specific reasons to ensure the accuracy. The GLAs/GLSAs can pertain to proof of accounts receivable, proof of accounts payable, or proof of purchases at standard price, etc. If a journal voucher is prepared using GLAs/GLSAs that are in different proofs, the trial balance debits and credits may agree; however, several proofs of accounts will be out of balance.

a. Proofs of Accounts

(1) Proof of Accounts Receivable. These are transactions related to sales, accounts receivable, and reimbursements.

(2) Proof of Accounts Payable. These transactions related to accounts payable stock fund refunds, non-inventory type expenses, disbursements, purchases at cost, returns of excess materiel for credit, and accounts payable-transfers out.

(3) Proof of Purchases at Standard Price. These are transactions related to inventory, such as inventory balances, inventory expense and income accounts, purchases at standard accounting adjustments, and other transactions relating to inventory.

(4) Proof of Reimbursable Issues/Cost of Sales. This proof ensures that GLA 400, reimbursable issues (gross) and GLA 505, costs of sales at standard price are equal.

(5) Proof of Credit Returns/Credits Applied. This proof ensures that GLA 555, materiel returns credit applied, agrees with GLA 425, credit allowed on materiel returns.

(6) Proof of Materiel Returns/Credits Received. This proof ensures that GLA 535, materiel returns for credit, agrees with GLA 445, materiel returns credit received.

(7) Proof of Orders Outstanding - Statistical. This proof ensures that GLA 951, statistical account (contra to GLA 931/932), agrees with GLAs 931, orders outstanding (statistical), and 932, unobligated commitments.

(8) Proof of Discounts Lost. This proof ensures that GLA 531, discounts lost on purchases, agrees with GLA 431, authorized discounts lost on purchases.

(9) Proof of Orders Outstanding - Air Logistics Center (ALC). This proof ensures that GLA 961, statistical account (contra to GLA 941), agrees with GLA 941, orders outstanding - (from depot) ALC. This proof is used only for MSD.

(10) Proof of Intra-Base Transfers. This proof ensures that GLA accounts in the 800 series zero-balance.

(11) Proof of Due-Outs. This proof ensures that GLAs 910, obligated due-outs, and 911, unobligated due-outs, agree with GLA 920 statistical account (contra to 910/911).

b. Proofs of Accounts Audits. The BJ system produces these proofs as a part of the trial balance output based on a request. The year-to-date (YTD) are current year transactions pertaining to asset and liability accounts taking into consideration prior-year balances.

D. Format. RCS: HAF-ACF(M) 7119 is submitted in mechanized format.

E. Additional DFAS-DE references with respect to the HAF-ACF(M)7119 are as follows:

1. DFAS-DE 7040.1-M, Consolidation Desk-Top Instructions for DFAS-DE Operating Locations and Air Force/Air National Guard Financial Managers, page 5-13.

2. DFAS-DE 7420.1-R, Procedures in Support of AF Stock Fund, Chapter 20.

3. DFAS-DE 7077.4-M (formerly AFM 177-383), Standard Materiel Accounting System, paragraph 12.3.4.

C05060303. Industrial Funds Consolidated Trial Balance (RCS: HAF-ACF(M) 7107) and HAF-ACF(M) 7109).

A. Frequency and Due Date. DFAS-DE/ADRC will receive the preliminary trial balance no later than the 10th workday of the month following the reporting period.

B. Distribution. Refer to Report Preparation Instructions.

C. Report Preparation Instructions. This report consists of all applicable ALC GLAC balances including 11XXX (Fund Balance with Treasury and undistributed) accounts. A data feed from DFAS-DE/ADRC will populate GLACs 11XXX. The process and procedures for this data feed and trial balance reporting are as follows:

1. ADRC receives and reconciles Treasury disbursement and collection information from all DFAS Centers, GSA, and the State Department for DMAG working capital funds (WCF). The table below identifies WCF by fund code and ALC.

APPN Symbol	APPN Limit	Fund Code	ALC ID
-------------	------------	-----------	--------

97 X 4930	FA20	6E	All
	FA21	6P	WR
	FA22	6Q	SA
	FA23	6R	AMARC
	FA24	6S	OC
	FA25	6U	OO
	FA26	6V	SM

2. ADRC will extract residual FC 6E data for each ALC, including Newark (a closed ALC). They will allot unidentified FC 6E disbursements and collections to each active ALC. ADRC, also, receives an SF1151, Non-Expenditure Transfer Authorization, to transfer cash to Joint Logistics Systems Center (JLSC), as instructed by HQ USAF, from each active ALC. The disbursements, collections, and cash transfers to JLSC identified and allotted by ALC will be FTP'd to Wright-Patterson AFB's server, by the 9th work day. Each DAO and/or OPLOC, preparing ALC trial balance, can access the data.

3. Each DAO and/or OPLOC, preparing ALC trial balances, calculates and posts the net monthly change difference between the field reported cash balance and the cash balance ADRC provides. Post the JLSC cash transfer to GLAC 11131, Treasury Cash Balance - Operating. The preparing DAO and/or OPLOC will have 2 work-hours to post and transmit the in-balance trial balance report to ADRC. Trial balance reports do not satisfy receipt requirements: (1) if transmitted out of balance; and (2) if amounts posted to undistributed accounts are incorrect. A center-level adjustment to undistributed will cause an out of balance with Treasury. Thus, be sure to transmit balanced reports with correct undistributed postings.

4. When ADRC receives the trial balance report, they will check it using the following proofs:

- a. TB in-balance proof (proprietary & nominal and budgetary)
- b. Proof of disbursements
- c. Proof of collections
- d. WIP's effect on cash flow
- e. Balance sheet proof
- f. Invested capital used proof
- g. Changes to non-posting accounts
- h. Adverse balance
- i. Capital purchases proof

- j. Account variance threshold
- k. Proof of undistributed cash
- l. Proof of for-self cash transactions
- m. Cash transaction analysis by ADSN

5. If ADRC finds any discrepancies, they will notify the preparing DAO and/or OPLOC for corrective action. The preparing DAO and/or OPLOC will submit a correcting Journal Voucher or resubmit a corrected trial balance no later than 6 working hours after notification.

6. ADRC will post adjustments to a trial balance upon request. FAX requests to ADRC in Journal Voucher format with complete explanation and authority cited. ADRC management will have final approval of the adjustment. Since balances reported are cumulative, the departmental system will have these adjustments reversed during month-end processing. Any financial reports coming from the preparing DAO and/or OPLOC will reflect the same account balances as ADRC's departmental financial reports. To facilitate this, the preparing DAO and/or OPLOC will compare ADRC's financial reports to their financial reports on a monthly basis. Both offices will suspend and work any discrepancies to a resolution. Any adjustments required after ADRC month-end reporting, the preparing DAO and/or OPLOC office will input to the next month's business.

7. The preparing DAO and/or OPLOC will submit footnotes to ADRC the same day they submit the trial balance. To avoid large numbers of discrepancy findings being returned by DFAS-DE/ADRC, the preparing DAO and/or OPLOC should footnote the following items.

- a. All abnormal balances. Include an in-depth explanation, discrepancy number, date the discrepancy number submitted, current action to correct, and office responsible for the correction.
- b. Unusual changes/variances in account balances. Include an in-depth explanation.
- c. All for-self cash transactions performed by ADSNs other than an ALC ADSN. Include amount and approving office.
- d. All for-other cash transactions where neither the accountable station nor the disbursing station is an AFLC station. Include amount and approving office.
- e. All extraordinary items.
- f. Any non-transactional corrective adjustments. Include in-depth explanation and approving office.

- g. All prior year adjustments.
- h. Any adjustment that does not comply with FEDGAAP.

8. Footnotes play an important role in understanding the financial reports. Without the field's footnotes ADRC cannot perform accurate and meaningful analysis or give meaningful feedback.

D. Format. RCS: HAF-ACF(M) 7107 and 7109 are submitted in mechanized form.

E. Additional DFAS-DE references with respect to HAF-ACF(M)7107 are as follows:

1. DFAS-DE 7040.1-M, Consolidation Desk-Top Instructions for DFAS-DE Operating Locations and Air Force/Air National Guard Financial Managers, page 5-81.

2. DFAS-DE 7410.1-R, Air Force Industrial Fund, Chapter 4, paragraph 4-4.a (formerly known as AFR 170-10).

C050604. Civil Monetary Penalty Report. This report is included as Part IV to the Report on Receivables Due From the Public, RCS: HAF-ACF(Q)8108(DT) (see paragraph C050602C.6) of this appendix.

RCS: HAF-ACF(Q)8108(DT) REPORT ON RECEIVABLES DUE FROM THE PUBLIC FOR THE QUARTER ENDED

RCS: HAF-ACF(1)8108(DT)
 REPORT ON RECEIVABLES DUE FROM THE PUBLIC
 FOR THE QUARTER ENDED _____

FROM: _____ TO: _____
 ATTN: _____ ATTN: _____
 DSN: _____ FAX: _____ DSN: _____ FAX: _____

PART I - STATUS OF RECEIVABLES
 Section A - Outstanding Receivables

LOCATION: _____ FUND CODE: _____

	NUMBER COLUMN 1	PRINCIPAL AMOUNTS		TOTAL COLUMN 4	INT/PEN/ADMIN
		RECEIPT ACCTS OR REIMB REC (SC9X) COLUMN 2	REFUND REC (VT 9) COLUMN 3		LATE PAYMENT CHARGES COLUMN 5
1. BEG FY BAL 1 OCT _____	_____	_____	_____	_____	_____
2. NEW REC' BLES (+) FYTD _____	_____	_____	_____	_____	////////
3. ACCRUALS (+) FYTD _____	_____	_____	_____	_____	////////
4. NET COLLECTIONS (-) FYTD _____	_____	<_____>	<_____>	<_____>	<_____>
5. AMOUNTS RECLASSIFIED OR ADJUSTED (+ OR -) **FOOTNOTE**	_____	_____	_____	_____	_____
6. WRITE-OFFS	_____	<_____>	<_____>	<_____>	<_____>
7. ENDING BALANCE _____	_____	_____	_____	_____	_____
a. CURRENT BAL	_____	_____	_____	_____	_____
b. NON-CURRENT BAL	_____	_____	_____	_____	_____

NOTES:
 [1] Beginning balance + new receivables + accruals - net collected +/- reclassified amount - write-offs = ending balance
 [2] Current balance = not delinquent + delinquent (includes bankruptcy) and due within one a year from date of report
 [3] Noncurrent balance + deferred payment agreements + amounts due beyond one year set up on installment payments (not due within one year from the date of report)
 [4] All reclassified/adjusted amounts must be explained in Part III, Footnotes.

Figure 5-C-1

RCS: HAF-ACF(Q)8108(DT) REPORT ON RECEIVABLES DUE FROM THE PUBLIC FOR THE QUARTER ENDED

PART I - STATUS OF RECEIVABLES

Section B- Delinquent Receivables

	NUMBE R	PRINCIPAL AMOUNT	INT/PEN/ADMIN LATE PAYMENT CHARGES
1. DELINQUENT 1 - 30 DAYS	_____	_____	_____
2. DELINQUENT 31 - 60 DAYS	_____	_____	_____
3. DELINQUENT 61 - 90 DAYS	_____	_____	_____
4. DELINQUENT 91 - 180 DAYS	_____	_____	_____
5. DELINQUENT 181 - 1 YEAR	_____	_____	_____
6. DELINQUENT OVER 1 YEAR	_____	_____	_____
7. TOTAL DELINQUENCIES	_____	_____	_____
8. NOT DELINQUENT	_____	_____	_____
9. TOTAL CURRENT (DELINQUENT + NOT DEL)	_____	_____	_____

NOTE: Total Current must equal Part I, Section A, Line 7a.

PART I - STATUS OF RECEIVABLES

Section C - Categories of Receivables

	NUMBE R	PRINCIPAL AMOUNT CHARGES	INT/PEN/ADMIN LATE PAYMENT
1. Consumer			
a. Total Outstanding	_____	_____	_____
b. Delinquencies	_____	_____	_____
2. Commercial			
a. Total Outstanding	_____	_____	_____
b. Delinquencies	_____	_____	_____

NOTES:

[1] Line 1a + 2a must equal Part I, Section A, Line 7.

[2] Line 1b + 2b must equal Part I, Section B, Line 7; and Part II, Section A, Line 1.

Figure 5-C-1 (Cont'd)

RCS: HAF-ACF(Q)8108(DT) REPORT ON RECEIVABLES DUE FROM THE PUBLIC FOR THE QUARTER ENDED

PART II
DEBT COLLECTION MANAGEMENT INFORMATION

	PRINCIPAL AMOUNT	INT/PEN/ADMIN LATE PAYMENT CHARGES
1. Total Delinquencies	_____	_____
a. In Bankruptcy	_____	_____
b. In Foreclosure	_____	_____
c. In Adjudication/Litigation	_____	_____
d. Sovereign/Foreign Debt	_____	_____
e. State or Local Govt Debt	_____	_____
f. Eligible for Other Collection Action (Computed)	_____	_____

NOTES:
 [1] The sum of Lines 1a through 1f must equal the total of Line 1.
 [2] Total Delinquencies must equal Part I, Section B, Line 7; and
 Part I, Section C, Line 1b + 2b.

Figure 5-C-1 (Cont'd)

RCS: HAF-ACF(Q)8108(DT) REPORT ON RECEIVABLES DUE FROM THE PUBLIC FOR THE QUARTER ENDED

 PART III
 FOOTNOTES

AMOUNTS RECLASSIFIED OR ADJUSTED

DEPT/APPRO _____ FUND CODE _____

<u>TYPE OF TRANSACTION</u>	<u>INCREASE/ <DECREASE></u>	<u>FROM OAC/ADSN</u>	<u>TO OAC/ADSN</u>
----------------------------	---------------------------------------	--------------------------	------------------------

Refund Receivables:

Transferred-Out (-)	<_____>	_____	_____
Transferred-In (+)	_____	_____	_____
Adjustment to Claim (+/-)	_____		
Adjustment (+/-)	_____		
Re-establish debt previously written-off (+)	_____		

Reimbursement Receivables:

Transferred-Out (-)	<_____>	_____	_____
Transferred-In (+)	_____	_____	_____
TOTAL PRINCIPAL AMOUNTS	=====		

Late Payment Charges:

Transferred-Out (-)	<_____>	_____	_____
Transferred-In (+)	_____	_____	_____
Collection of Late Charge Previously Written-Of (+)	_____		
TOTAL LATE CHARGE AMOUNTS	=====		

Receivables Written Off:

	<u>Principal Balance 1</u>	<u>Late Payment Charges</u>	<u>Reason</u>
Debtor (Use Lines as needed)	_____	_____	_____
	_____	_____	_____
Total Written Off	=====	=====	_____

NOTES:

- [1] Use separate lines for different OACs/ADSNs.
- [2] Provide explanations for all adjustments.
- [3] Provide fiscal year/quarter original amount was written-off.

Figure 5-C-1 (Cont'd)

RCS: HAF-ACF(Q)8108(DT) REPORT ON RECEIVABLES DUE FROM THE PUBLIC FOR THE QUARTER ENDED

 PART IV - CIVIL MONETARY PENALTY REPORT FOR FY ____

ASSESSMENTS AND COLLECTIONS BY U.S. CODE PENALTY CITATION

	<u>ASSESSMENTS</u>		<u>COLLECTIONS</u>	
	<u>NUMBER</u>	<u>AMOUNT</u>	<u>NUMBER</u>	<u>AMOUNT</u>
1. 5 USC APPS 6-104	_____	_____	_____	_____
2. 10 USC 1094(c)(1)	_____	_____	_____	_____
3. 10 USC 1103	_____	_____	_____	_____
4. 10 USC 2324	_____	_____	_____	_____
5. 10 USC 2397a	_____	_____	_____	_____
6. 10 USC 2397b(1)	_____	_____	_____	_____
7. 10 USC 2307b(2)	_____	_____	_____	_____
8. 10 USC 2379c	_____	_____	_____	_____
9. 31 USC 1352	_____	_____	_____	_____
10. 31 USC 3721(j)	_____	_____	_____	_____
11. 31 USC 3802(a)(1)	_____	_____	_____	_____
12. 31 USC 3802(a)(2)	_____	_____	_____	_____
13. TOTALS	=====	=====	=====	=====

NOTE: Purpose/Description of Penalty Statute (Same Order as USC Citation Above):

1. Failure to File/Filing False Claims
2. Unlawful Provision of Health Care
3. Wrongful Disclosure of Medical Records
4. Settlement of Unallowable Costs
5. Failure to Report Defense Contractor Employment
6. Former Procurement Official Accepting Compensation
7. Contractor Offering Compensation to a Procurement Official
8. Contractor Not Reporting Employment of a Government Official
9. Use of Appropriated Funds to Influence Contract
10. Personal Property Loss Claims from Government Personnel
11. Program Fraud Civil Remedies Act/Violation Involving False Claim
12. Program Fraud Civil Remedies Act/Violation Involving False Statement

Figure 5-C-1 (Cont'd)

RCS: HAF-ACF(Q)8108(DT)**REPORT DATA EXTRACTED CENTRALLY BY DFAS-DE/FJ**

Indebtedness Description	<u>DJMS-AC Debt Type</u>	<u>DJMS-RC Debt Type</u>
1. Erroneous Payment of Pay and Allowances	DQ	DQ Type 1
2. Erroneous Payment, Allotment of Pay (Non-Bonds)	DS Type 2	N/A
3. Partial/Casual Payments and Bonus Overpayments	DW	DW Type 2 or DW Type 5 or DW Type 7
4. Erroneous Payment, Allotment of Pay (Bonds)	DS Type 5	N/A
5. Temporary Lodging Allowance (TLA)	DS Type G	DR Type 6 or DS Type S
6. Repay Travel Advance or Repay Travel Costs (Includes 57*3500 503725 with a Four-Position Project Code and 57*3400 525002 only)	DS Type P or DK Type P	DR Type 6 or DS Type S
7. Report of Survey/Government Property Lost or Damaged (573019)	DG	DG Type 8 or DG Type 9
8. Household Goods-Excess Cost for Weight or House Trailer	DR Type R or DS Type R	DR Type 6 or DS Type S
9. Monetary Punishment	DF	DF Type 3

Table 5-C-1

GENERAL LEDGER TRIAL BALANCE, PART 1

DEPARTMENT OF THE AIR FORCE

PART 1

Page ___ of ___

GENERAL LEDGER TRIAL BALANCE

RCS: HAF-ACF(SA)7105

Part 1

GENERAL LEDGER ACCOUNTS (GLA)

AS OF (DAY MONTH YEAR)

TO: (PARENT COMMAND SYMBOL - OAC)

FROM: (REPORTING BASE NAME - ADSN)

(GLIC AND TITLE)

GLA CODE (1)	AMOUNT	
	DEBIT BALANCE (2)	CREDIT BALANCE (3)
	\$	\$

Heading: Number pages in sequence (for example, Page 1 of 2, Page 2 of 2) for Part 1.

Column (1): List GLA codes in numerical order.

Columns (2) and (3): Enter the debit or credit balance (dollars and cents) for each listed GLA code.

Totals: Enter total and grand total for each major class of accounts:

- Total Asset Accounts - 100 series.
- Total Liability Accounts - 200 series.
- Total Expense Accounts - 300 series.
- Total Revenue Accounts - 400 series.
- Total Inter-office Accounts- 600 series.
- Total Net Worth Accounts - 700 series.
- Total Investment Accounts - 600 and 700 series.
- Grand Total - 100 through 700 series.
- Total Statistical Accounts - 900 series.

Figure 5-C-2

GENERAL LEDGER TRIAL BALANCE, PART 2

DEPARTMENT OF THE AIR FORCE

PART 2

Page ___ of ___

GENERAL LEDGER TRIAL BALANCE

RCS: HAF-ACF(SA)7105

Part 2

GENERAL LEDGER SUBSIDIARY ACCOUNTS (GLSA)

AS OF (DAY MONTH YEAR)

TO: (PARENT COMMAND SYMBOL - OAC)

FROM: (REPORTING BASE NAME - ADSN)

(GLIC AND TITLE)

GLSA CODE (1)	AMOUNT	
	DEBIT BALANCE (2)	CREDIT BALANCE (3)
	\$	\$

Heading: Show complete heading and page numbers in each page.
Number pages in sequence for Part 2.

Columns (1): List GLSA codes in numerical order.

Columns (2) and (3): Enter the debit or credit balance (dollars and cents) for each listed GLA code.

Totals: Enter a separate total of GLSA codes, grouped by related GL account. Ensure these totals agree with GL account balance on TB.

Figure 5-C-3

SCHEDULE OF ASSETS BY GEOGRAPHIC LOCATION

DEPARTMENT OF THE AIR FORCE

Page ___ of ___

SCHEDULE OF ASSETS BY GEOGRAPHIC LOCATION,
RCS: HAF-ACF(SA)7105

AS OF 30 SEP (YEAR)

TO: (PARENT COMMAND SYMBOL - OAC)

FROM: (REPORTING BASE NAME - ADSN)

GLIC 10 - GENERAL FUNDS

GLA CODE	AMOUNT (NOTE 1)			
	UNITED STATES (NOTE 2)	POSSESSIONS (NOTE 3)	FOREIGN COUNTRIES	TOTAL (NOTE 4)
161	\$	\$	\$	\$
171				

NOTES:

1. Enter the columnar amounts in dollars and cents.
2. Includes the 50 States and District of Columbia.
3. Includes Commonwealth of Puerto Rico.
4. Total must agree with GLA balance on pre-closing.

Figure 5-C-4

RECONCILIATION WORKSHEET

8108	\$8,664	\$10,888	\$487	\$138
Less:				
RCS	3400 (TV 9)	3400 (SC 9X)	7045 (SC 9X)	Receipts
7184	8,664	1,588		138
7801	0	9,300	487	0
Total	0	0	0	0

Figure 5-C-5