

VOLUME 4, CHAPTER 14: “IMPROPER PAYMENTS”**SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

Substantive revisions are denoted by an * symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by **bold, italic, blue and underlined font**.

The previous version dated October 2011 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
140503.B.2.b.g.	Added additional methods that may be used for identifying high dollar overpayments that are included in OMB A-123, Appendix C, Part III.	Add

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CHAPTER 14

IMPROPER PAYMENTS

1401 OVERVIEW

140101. Purpose

This chapter establishes the Department of Defense (DoD) policy for compliance with the Improper Payments Elimination and Recovery Act (IPERA) of 2010 (Public Law 111-204, as well as the Improper Payments Information Act (IPIA) of 2002 (Public Law 107-300), Executive Order 13520, “Reducing Improper Payments and Eliminating Waste in Federal Programs,” (EO) and implementing guidance from the Office of Management and Budget (OMB) Circular A-123, Appendix C, Parts I, II, and III (M-10-13 and M-11-16), “Requirements for Effective Measurement and Remediation of Improper Payments,” Office of Management and Budget (OMB) Memorandum M-11-04. The primary purposes of this guidance are to require quantification and estimation of improper payments for reporting purposes, to consolidate departmental reporting requirements, to identify and report high dollar overpayments, and to provide for further development and implementation of plans to identify, estimate, reduce and eliminate future improper payments.

140102. Applicability

A. All DoD Components that process (compute) payments that are not currently measuring and reporting improper payments must conduct risk assessments (see section 1404 of this Regulation) of their payment processes in order to identify areas susceptible to significant improper payments, and establish controls to mitigate risks. Components must conduct random post-payment reviews of a statistically valid sample of the population to estimate improper payments for the total population. The root causes of improper payments must be identified and corrective actions developed and monitored periodically to ensure future improper payments will be reduced and eliminated. Improper payment reduction targets must be established and reviewed annually, and are subject to approval by the Director/OMB. Components must report post-payment review results quarterly for Travel Pay and annually for all other programs to the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), Accounting and Finance Policy (A&FP) Directorate. The A&FP Directorate reports Department-wide results annually to OMB and in the Agency Financial Report (AFR).

B. DoD Components that process classified payments and/or payment information must comply with the requirements contained in this Regulation, but are excluded from the public reporting requirements.

C. DoD Components that process (compute/entitle) payments are subject to quarterly reporting of high dollar overpayments to both individuals and entities. See subparagraph 140503.B of this Regulation for more information.

1402 DEFINITIONS

140201. Improper Payment

A. All erroneous payments are improper payments. The term “erroneous payment” is afforded the same meaning as “improper payment” within [OMB Circular A-123, Appendix C](#), which uses the terms interchangeably. However, this chapter does not use the terms interchangeably.

B. This chapter does not use the term “erroneous” payment interchangeably with improper payment because not all payments that are “improper” under the IPIA/IPERA are “erroneous” in the context of [31 U.S.C. 3528](#), also known as Certifying Officers Legislation (CoL). For example, a disbursing officer who makes a duplicate payment or a payment to the wrong payee has made both an “erroneous” and an improper payment. By law, such payments result in payee indebtedness to the United States Government, and thus should be recovered from the payee. As provided for in Volume 5, Chapter 6, of this Regulation, disbursing and certifying officers potentially are financially liable for such payments if such erroneous payments are not recovered from the payee. In contrast, underpayments clearly are “improper” for IPIA/IPERA purposes, but such payments do not give rise to payee indebtedness or expose disbursing or certifying officers to financial liability; therefore, such payments are not “erroneous” as that concept applies in the context of CoL, and as described in Volume 5 of this Regulation. Similarly, inadequately documented payments are “improper” for purposes of IPIA as amended by IPERA reporting but are not “erroneous.” Reports and audits should avoid substituting the term “erroneous” payment for “improper” payment when describing DoD improper payments.

C. Components should be mindful when reviewing programs for improper payments to continuously look for instances of potential fraudulent payments or activities within the program under review. Any instances of potential fraud must be reported to the DoD Inspector General (DoDIG) for investigation.

140202. High dollar Improper Overpayment

A high dollar overpayment can be made to an individual or to an entity. A high dollar overpayment is any overpayment that is in excess of 50 percent of the correct amount of the intended payment under the following circumstances:

A. Where the total payment to an individual exceeds \$5,000 as a single payment or in cumulative payments for the quarter; or

B. Where the payment to an entity exceeds \$25,000 as a single payment or in cumulative payments for the quarter.

140203. DoD Improper Payment Reporting Program

DoD reports on [six](#) programs to encompass all payment types. Entitlement programs are Military Pay, Civilian Pay, Travel Pay, Military Retirement, Military Health Benefits, and

Commercial Pay. Additional guidance for recovering overpayments from any of these six programs is included in Volume 10, Chapter 22, "Payment Recapture Audits," of this Regulation.

140204. Entity

For purposes of this Chapter:

A. An entity is a non-individual that owes an outstanding improper payment. The term entity excludes an individual acting in either a personal or commercial capacity (that is, as a sole proprietor), and federal, state, and local government agencies; and,

B. The term outstanding improper payment is an improper overpayment as determined by the agency, and which has not been repaid as required.

140205. Improper Payments Threshold

The IPERA mandates reporting for programs with estimated annual improper payments that exceed both \$10 million and 2.5 percent of program or activity payments made during the fiscal year being reported, or any program with \$100 million or more in estimated improper payments. Beginning with the Fiscal Year (FY) 2013 AFR reporting, the threshold changes to \$10 million and 1.5 percent of program outlays, or \$100 million or more in estimated improper payments regardless of improper payment percentage of total program outlays. In addition, OMB reserves the right to require agencies to report on programs not meeting the threshold criteria (typically, the exceptions are high visibility areas or programs with high dollar improper payments that remain below the percentage threshold). In addition, OUSD(C) requires quarterly reporting for the Travel Pay program to facilitate Component implementation of stronger travel payment internal controls and recapture efforts.

140206. Statistical Sampling

Statistical sampling plans must have a minimum probability confidence level of 90 percent and sampling precision of plus or minus 2.5 percentage points to qualify for use in estimation of annual improper payments within each program population. An alternative probability confidence level of 95 percent and sampling precision of plus or minus 3 percentage points may be used, as this variation has previously been approved by OMB. Additional information can be found in [OMB Circular A-123, Appendix C, Part I.](#)

140207. Non-reporting Components

Non-reporting Components are defined as those Components that do not process (compute) payments regardless of the disbursing entity (i.e., computation and disbursement are performed by another Component on behalf of a Component). Even though a Component is not responsible for reporting improper payments, if a Component self-identify an improper payment, it should be reported to the appropriate reporting Component. Non-reporting Components should coordinate with entities that compute payments to assist with any corrective actions that

would reduce improper payments in their Component. For example, if DFAS reports improper payments for the Defense Travel System (DTS), the root cause can typically only be corrected at the Component level.

1403 ROLE AND RESPONSIBILITIES OF THE IMPROPER PAYMENT (IP) PROJECT OFFICER

140301. Role

To facilitate compliance with OMB Circular A-123, Appendix C, the Deputy Chief Financial Officer established an Improper Payments (IP) Project Officer in the A&FP Directorate as part of the OUSD(C) oversight responsibility for the Department's IPIA/IPERA reporting.

140302. Responsibilities

The IP Project Officer is responsible for:

A. Reviewing the Department's statistical sampling plans described in paragraph 140402 to ensure they meet or exceed the minimum requirements on an annual basis.

B. Reviewing the quarterly Travel and High Dollar Improper Payment and annual IPIA/IPERA reports described in paragraph 1405 to ensure the reporting requirements are met.

C. Submit the Quarterly High Dollar reports submitted to OMG, the DoDIG and posted to the Comptroller web site as quickly as possible following report completion.

D. Retain supporting documentation for the AFR, quarterly high dollar reporting, and all other reports.

E. Consolidation of the DoD Component level information into a summary level report for management review; and monitoring corrective action to ensure corrective actions are directly linked to the root causes of improper payments.

F. Preparation of Department-wide IPIA/IPERA results and related information for submission to OMB, publication in the AFR, and other IPIA/IPERA reporting requirements.

G. Monitor corrective actions to ensure that such actions continue to prevent improper payments.

1404 REQUIREMENTS

140401. Risk Assessment

Components are required to conduct risk assessments for any payment computation activity where the risk level is unknown or is not currently measured and reported. Components continue these assessments annually until the risk levels are determined and baseline estimates are established. Component management internal control programs should include annual review of the payment computation processes in order to identify weaknesses in internal controls and determine where the potential for error is the greatest. Once baselines are established and results are measured and reported, the measurement and reporting process may replace the separate annual risk assessment. However, known or anticipated significant changes in processes or other risk factors may necessitate reestablishing or continuing the risk assessment process. Such activities must be reported to the OUSD(C), A&FP Directorate. Federal standards for internal control are provided for in [Appendix A of OMB Circular A-123, Management's Responsibility for Internal Controls.](#)

140402. Risk Assessment Criteria

- A. New agency program;
- B. Complex program especially coming computation of payment amount;
- C. High annual volume of payments;
- D. Payments and/or payment eligibility determined outside the Federal Agency;
- E. Recent major program funding changes;
- F. Staff have inadequate experience to help train new hires;
- G. Major changes in funding, authorities, or authorities, practices, or procedures;
- H. Staff responsible for payment decisions must possess the level, experience and personal responsibility;
- I. Significant deficiencies in agency audit reports, such as the DoDIG, the Government Accountability Office, etc.; and
- J. Risk assessment methodology must be documented and retained.

140403. Statistically Valid Sampling Plan

A. Develop a sampling plan and submit to the OUSD(C), A&FP by October 31st for use in that fiscal year. Components must consult a statistician to ensure the validity of their sample design, sample size, and measurement methodology. Sampling plan revisions must also be submitted. The sampling methodology used must contain the following elements:

1. Define the total payment population and purpose of the review (e.g., random reviews of pay accounts often serve more than one purpose).
2. Describe the sample design to include sample type (i.e., simple random, stratified, or other type), probability and precision levels, frequency of reviews, and selection method.
3. Identify automated systems that support the population and processes associated with payments.
4. Describe the review process performed and documents used by reviewers such as checklists to analyze the results.
5. Describe methods for correcting or initiating correction of improper payments detected among the sampled population.

B. Components with a low volume of transactions may perform 100 percent review of all payments rather than perform random reviews. Document pre- and post-payment review process and submit to the OUSD(C), A&FP by October 31st for use in that fiscal year.

C. Components may include their pre- and post-payment review processes in their standard operating or desk top procedures, and if included, these must be updated periodically to ensure accuracy.

140403. Review

Review a statistically valid sample of pay accounts, vouchers, or claims for each program applicable to the Component. Identify the root causes of improper payments and develop corrective action plans to address the root causes of error. Estimate the amount of improper payments for the total population based on the sample results. If time and resources permit reporting components should review offsets, recalls, rejects, and supplemental payments for improper payments not contained in the statistical samples or collections already included in its reporting.

1405 REPORTING

140501. Annual Reporting – All Department of Defense Improper Payment Reporting Programs

A. DoD Components must report improper payment data annually to OUSD(C), A&FP Directorate for all programs cited in paragraph 140203. A&FP will report the results at Department-wide level in the DoD Agency Financial Report (AFR). In order to meet the AFR reporting schedule, fiscal year end reporting is accelerated. Component draft annual reports (both written and data portions) must be submitted by the 10th business day in September. Component final reports are due not later than close of business on the final business day of September each year.

B. Annual submissions will be based on disbursements in the fiscal year reported. To facilitate the accelerated reporting schedule for the AFR, fourth quarter data may be estimated based on performance in the first, second, and third quarters. Alternatively, the fourth quarter data from the prior year may be substituted, resulting in a one-quarter lag for annual reporting. Either estimation must be disclosed in the narrative section of the submission. The reporting period cannot extend beyond the previous fiscal year. Table 14-1 identifies DoD Components responsible for reporting by program. All annual reporting must encompass 4 quarters or 12 months of reporting. Any reporting that is not for a full year must be approved by the Deputy Chief Financial Officer a minimum of 30 days before fiscal year end.

C. The required format is described in [OMB Circular A-136](#), Section II, Other Accompanying Information, IPIA/IPERA Reporting Details.

D. The annual report is two-part. Provide the results of the post-payment review in Part I:

1. Dollar amount of the total payment population subject to review. Identify the total population if different than the total population subject to review and then explain the difference;

2. Dollar amount of the sample population;

3. Dollar amount of overpayments identified in the sample population;

4. Dollar amount of underpayments identified in the sample population;

5. Dollar amount of total improper payments identified in the sample population (absolute value of over- and underpayments);

6. Percent of total estimated improper payments for the total population;

7. Dollar amount of overpayments estimated for the total population;

8. Dollar amount of underpayments estimated for total population;
and

9. Dollar amount of total improper payments estimated for the total population (absolute value of estimated over- and underpayments).

E. Provide the following narrative in Part II:

1. Categorize improper payments as Authentication and Medical Necessity, Verification and Administration, or Federal Administration and Documentation. Table 14-2 provides OMB descriptions of these categories and examples;

2. Identify root causes of improper payments in each error category;

3. Identify the percentage of each error category in relation to the total error percentage;

4. Describe ongoing or planned corrective action, including a timeline, to reduce/eliminate future errors. Corrective actions must be associated with a specific root cause;

5. Describe any obstacles hindering corrective actions (information systems, infrastructure, statutory, or other);

6. Identify budget data for each program and reconcile to the total payments for each program; and

7. For Travel Pay, identify the type of travel payments being processed outside of the DTS.

F. Changes in points of contacts for all reporting Components must be reported to the Improper Payments Project Officer, A&FP, OUSD(C) within 10 days of occurrence.

140502. Annual Reduction Targets – All DoD Improper Payment Information Act/Improper Payment Elimination and Recovery Act Programs

Improper payment reduction targets for the out-years are due annually on the last business day in April. Provide the outlays, percentages, and dollars; for prior year (PY), current year (CY), and three out-years (CY +1, CY + 2, and CY + 3) by program. Provide actual data for prior year; estimate data for the remainder of the current year which will be incomplete at the time reduction targets are required; and estimate data for the out-years. The out-years total payment estimates must match the outlay estimates in the most recent President's Budget. These reduction targets must be approved by OMB. The required format is described in OMB Circular A-136, Section II, Other Accompanying Information, IPIA/IPERA Reporting Details.

140503. Quarterly Reporting

A. Travel Pay

1. In addition to the annual report, all Components that compute travel pay entitlements are required to review and report improper payment data quarterly. The report is cumulative and sorted by quarter. The required data and reporting format for Travel Pay is the same as the annual survey format. Therefore, the fourth quarter travel report will satisfy the annual requirement.

2. First, second, and third quarter Travel Pay reports are due on the 15th business day after the end of each quarter, unless otherwise notified. The fourth quarter travel report must be submitted by the 10th business day in September, unless otherwise notified to meet the AFR reporting schedule.

3. The Defense Finance and Accounting Service (DFAS) is responsible for review and reporting improper payment data for entitlements computed by DTS and the Integrated Automated Travel System for Windows (WinIATS) for the Department of the Army. DoD Components are required to review and report all improper payment data for travel pay entitlements computed outside of DTS and Army WinIATS, regardless of whether DFAS is the disbursing entity. Table 14-1 identifies Components responsible for reporting.

4. The Defense Travel Management Office (DTMO) is the functional proponent for DTS. The OUSD(C), A&FP Directorate will provide quarterly travel survey results to the DTMO Strategic Planning and Policy Division to assist with their efforts to identify and resolve travel related issues for the Department.

B. High Dollar Overpayments to Individuals and Entities

1. All Components that process payments must identify high dollar overpayments to individuals and entities on a quarterly basis, and report them using the same process as used for annual AFR reporting as described in subparagraph 140501.A of this Regulation. The definition of a high dollar overpayment is contained in paragraphs 140202 and 140204.

2. The various methods that may be used for identifying high dollar overpayments are described in detail in [OMB Circular A-123, Appendix C, Part III](#), but include:

- a. Statistical samples conducted under IPIA and/or IPERA;
- b. Component post-payment reviews;
- c. Payment recapture (recovery) audits;
- d. Component IG reviews;

e. Self-reports;

f. Reports from the public through internet or telephone hotlines;

g. Reports from any other source, such as completed investigations, audits, or management reports.

3. When reporting high dollar overpayments, Components are to include:

- a. Name of entity;
- b. City and state of record, or foreign country;
- c. Dollar amount of overpayment ;
- d. Amount recaptured as of the date of the report; and
- e. Reason for the overpayment and corrective action taken.

4. Components must fully disclose the depth and breadth of their reviews, including areas that were not reviewed. For these latter areas, justification must be included as to why they were not included in the quarterly review.

140504. Non-reporting Components

A. DoD Components that do not process payments are non-reporting Components and are not required to accomplish the annual or quarterly surveys. Non-reporting Components are required to annually attest in writing (email) by the 10th business day in September to the OUSD(C), A&FP, that they do not process (compute) payments. Table 14-3 identifies non-reporting Components. This attestation shall establish:

1. That the Component does not process (compute) payments;
2. The identity of the Component(s) that processes payments for the non-reporting Component; the type of payments processed, and the budget amount for such payments.

B. Any changes in reporting status must be reported immediately to the OUSD(C), A&FP.

C. Any change in points of contact must be reported within 10 days of occurrence to the Improper Payments Project Officer, A&FP, OUSD(C).

Table 14-1. DoD Systems and Components Identified for IPIA/IPERA Reporting

IPIA/IPERA Program	System Name	System Owner/User	Post Pay Review and Reporting for IPIA/IPERA
Civilian Pay	Defense Civilian Pay System (DCPS)	DFAS	DFAS
	Unified Civilian Mariner Payroll System (UCPS); Spanish Local National Payroll (LNPS)	Military Sealift Command; NAVSTA Rota Spain	Navy
	Italian Local National Payroll System (LNPS)	Army, Italy Finance Office (IFO)	Army, IFO
	Korean Local National Payroll System (LNPS)	Army, 175 th FMC, Korea	Army, 175 th FMC, Korea
Military Pay	Defense Joint Military Pay System – Active Component (DJMS-AC)	DFAS for Air Force, Army, Navy	DFAS
	Defense Joint Military Pay System Reserve Component (DJMS-RC)	DFAS for Air Force, Army, Navy	DFAS
	Marine Corps Total Force System (MCTFS)	United States Marine Corps (USMC)	DFAS
Commercial Pay	MOCAS	DFAS/DCMA	DFAS
	IAPS	USAF	DFAS
	CAPS-C & CAPS-W	USA	DFAS
	STARS-ONEPAY	USN	DFAS
	AVEDS/FAS	DLA	DFAS
	FABS	DISA	DFAS
	SAVES	DeCA	DFAS
	TFMS	TRANSCOM/DFAS	DFAS
	DAI	Defense Agencies	DFAS
	EBS	DFAS	DFAS
	GFEBs	USA and DFAS	DFAS
	NAVY ERP (See Note 1)	USN and DFAS	USN and DFAS
		DEAMS	USAF and DFAS
	TFM	USMC	DFAS
Military Retirement & Annuitant Pay	Defense Retiree and Annuitant Pay System (DRAS)	DFAS	DFAS

Note 1: Navy will review the payments it entitles beginning with FY 2013 and moving forward. DFAS reviewed what it entitled beginning with FY 2012 and will continue to do so.

Table 14-1. DoD Systems and Components Identified for IPIA/IPERA Reporting (Continued)

IPIA/IPERA Program	System Name	System Owner/User	Post Pay Review and Reporting or IPIA/IPERA
Travel Pay	Defense Travel System (DTS)	USD(P&R), Defense Travel Management Office (DTMO) for DoD-wide users	DFAS
	Integrated Automated Travel System for Windows (WinIATS)	DFAS for Army users	DFAS
	WinIATS; Corps of Engineers Financial Management System (CEFMS)	United States Army Corps of Engineers (USACE)	USACE
	WinIATS	Navy	Navy
	Reserve Travel System (RTS)	Air Force	Air Force
	WinIATS	Army, 175 th FMC, Korea	Army, 175 th FMC, Korea
	WinIATS	Army, 266 th FMC, Germany	Army, 266 th FMC, Germany
	WinIATS	Army, IFO	Army, IFO
	WinIATS	Army, Benelux Finance Office (BFO), Belgium	Army, BFO, Belgium
Military Health Benefits	N/A (contracts)	TMA contracts	TMA

Table 14-2. OMB Descriptions of Improper Payment Categories

1. Authentication and Medical Necessity Errors	Examples
<p>(a) Unable to authenticate eligibility criteria such as living arrangement or qualifying child through third party sources because no databases or other resources exist; or</p> <p>(b) Incorrectly assessing the necessity of a procedure (e.g., medical judgment).</p>	<ul style="list-style-type: none"> ❖ Being able to establish that a child lived with a family for a certain amount of time (determining eligibility for the Earned Income Tax Credit) because no database exists to check against; or, ❖ Providing a power wheelchair to a patient that does not need a wheelchair.
2. Verification Errors	Examples
<p>(a) Not verifying recipient information including earnings, income, assets, or work status even though verifying information does exist in third-party databases or other resources; or</p> <p>(b) Input, classify, or process applications or payments incorrectly by a state agency or third party (e.g., local program administrator) who is not the beneficiary.; or</p> <p>(c) errors due to beneficiaries failing to report correct information to any agency.</p>	<ul style="list-style-type: none"> ❖ Not confirming a recipients earnings or work status due to either financial or statutory constraints through existing databases; or, ❖ A beneficiary failing to provide an agency with information on changes in earnings.
3. Documentation and Administrative Errors	Examples
<p>(a) Input, classify, or process applications or payments incorrectly at the Federal, State agency or third party level, who is the beneficiary; or</p> <p>(b) Lacking all of the supporting documentation necessary to verify the accuracy of the payment;</p>	<ul style="list-style-type: none"> ❖ A program does not have documentation to support a beneficiary's eligibility for a benefit; or, ❖ A recipient gets a payment that is excessive due to a data entry mistake.

Table 14-3. DoD Non-reporting Components for IP/A/IPERA

Defense Advanced Research Projects Agency (DARPA)
Defense Commissary Agency (DeCA)
Defense Contract Audit Agency (DCAA)
Defense Contract Management Agency (DCMA)
Defense Human Resources Activity (DHRA)
Defense Information Systems Agency (DISA)
Defense Intelligence Agency (DIA)
Defense Legal Services Agency (DLSA)
Defense Logistics Agency (DLA)
Defense Media Agency (DMA)
Defense Prisoner of War/Missing Personnel Office (DPMO)
Defense Security Cooperation Agency (DSCA)
Defense Security Service (DSS)
Defense Technical Information Center (DTIC)
Defense Technology Security Administration (DTSA)
Defense Threat Reduction Agency (DTRA)
Department of Defense (DoD) Test Resource Management Center (TRMC)
Department of Defense Education Activity (DoDEA)
Department of Defense Inspector General (DoD IG)
Missile Defense Agency (MDA)
National Geospatial Agency (NGA)
National Security Agency/Central Security Service (NSA/CSS)
Office of Economic Adjustment (OEA)
Pentagon Force Protection Agency (PFPA)
Washington Headquarters Service (WHS)