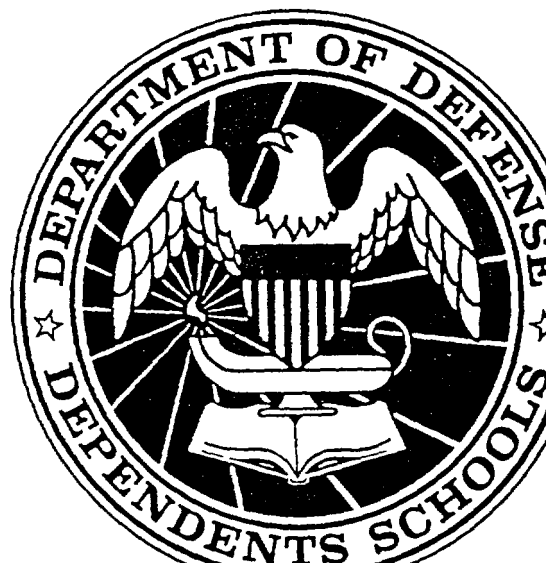

DEPARTMENT OF DEFENSE
DEPENDENTS SCHOOLS
ACCOUNTING MANUAL



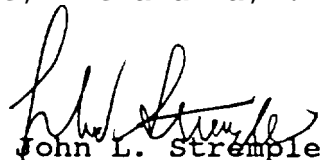
DS MANUAL 7200.9
OCTOBER 1990

FOREWORD

The purpose of this manual is to provide accounting policy and procedural guidance to DoDDS financial management personnel in managing resources of the Department of Defense Dependents Schools. This manual shall be used by DoDDS personnel in the application of accounting principles as promulgated by the U.S. Congress, General Accounting Office (GAO), Office of Management and Budget (OMB), Department of Treasury, and the Office of Secretary of Defense (OSD), for the financial management of DoDDS.

This manual establishes a DoDDS policy on various topics while also maintaining the flexibility to account for exceptions and interpretations which occur as DoD policies are implemented on a DoDDS wide basis.

A copy of this manual must be maintained in each of the DoDDS accounting offices and should be made available to other functional managers involved in resource management. Any comments, questions, or suggestions for improvement are welcome and may be submitted to the Office of Dependents Schools, Fiscal Division, 2461 Eisenhower Avenue, Alexandria, Virginia 22331.



John L. Stremple
Director

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CHAPTER I
INTRODUCTION

A. GENERAL

The purpose of this manual is to provide accounting policy and guidance for DoDDS personnel. This manual expands policy and procedural material expressed in the Department of Defense Accounting Manual (DoD 7220.9M) and is intended to provide clear policy and direction as related to activities of DoDDS.

Where this manual is in conflict with published DoD accounting policy, the DoD policy will prevail. However, where policy/procedures stated herein are in conflict with other Military Services policy, the DoDDS policy must prevail. Irreconcilable differences between those military organizations in conflict with DoDDS will be resolved at the Office of Dependent Schools (ODS) level.

B. OBJECTIVES

1. Accounting Control. The purpose of the DoDDS accounting system is to disclose the financial status of DoDDS appropriations and to provide the control and accountability for appropriations made available to DoDDS consistent with accounting procedures and reporting requirements prescribed by Office of the Secretary of Defense (OSD). Accounting for funds in DoDDS begins with receipt of funds from Washington Headquarters Service (WHS), continues with the distribution of funds to ODS and the regional offices at the allotment level, and is completed in DoDDS through reports of utilization to ODS. The accounting cycle is completed outside of DoDDS through submission by ODS of consolidated financial reports back to the fund issuing office at WHS. The process is continual and does not end until the appropriation is fully disbursed and is financially complete.

2. Improve Management Decision Making. It is important that financial personnel who make decisions regarding the methods in which different types of transactions are accounted for fully understand the ramifications of those decisions throughout the accounting and reporting process. It is equally important that the accounting system identify those management decisions made which result in loss of funds due to under-utilization, especially where identified needs are not met.

C. RESPONSIBILITIES

1. Financial Managers. The responsibilities stated below are the responsibilities of the ODS and regional financial/resource manager but are also considered to be applicable to the accounting officers. These responsibilities are not meant to be all encompassing but establish, as a policy, the minimum responsibilities associated with the functions addressed in this manual. Those responsibilities are:

- a. Financial Reporting. To assure that fiduciary reports are consistent, timely, and accurate.
- b. Fund Control. To assure that funds are used for the purpose intended and do not exceed amounts authorized.
- c. Internal Control. To assure that internal controls are in place to prevent waste, fraud, and abuse of resources.
- d. Staffing. To assure that competent personnel are hired, trained, and that workload is efficiently distributed.
- e. Review and Analysis. To certify that periodic reviews of unliquidated obligations are performed, trends and deficiencies are identified, and assure that accounting data is accurate.
- f. Maintain Records. To receive and maintain records for all funding, expenditure, and reimbursement transactions.
- g. Policy Implementation. To assure that accounting policies are implemented and reflected by current procedures.
- h. Financial Advice. To provide guidance and advice concerning fiscal matters.
- i. Financial Analyses. To perform financial and quantitative analysis and participate in the qualitative assessment of performance.
- j. Maintain Historical Data. To maintain an audit trail and history for all financial transactions where DoDDS resources are impacted.

2. Responsibilities of the Accounting Officer

a. It is the responsibility of the accounting officer to maintain the accounting system, to produce the quantitative data required, and to maintain a system of records to support that data.

b. Each accounting officer is responsible for carefully planning the organizational structure, establishing well defined standard operating procedures, providing clear delegation of duties to subordinates, and maintaining a strong internal review program.

c. The DoDDS Accounting Officer will provide liaison with servicing Finance and Accounting Offices providing services such as disbursing, commercial accounts, travel entitlements, and payroll on DoDDS behalf.

d. Ensure that:

(1) Costs for payrolls disbursed by the military and charged to DoDDS funds do not include pay for non-DoDDS employees.

(2) Travel advances to DoDDS employees are repaid within a specified period of time.

(3) Procedures are established to monitor and liquidate accounts receivable resulting from erroneous payments, reconciliations of allowances, damages, unearned travel advances, etc.

(4) DoDDS activities forward timely documentation such as receiving reports to the appropriate office.

(5) Disbursements and collections are properly charged.

CHAPTER II
SYSTEM OVERVIEW

A. SYSTEM PROPONENT

1. ODS Fiscal Division is the proponent for the DoDDS automated accounting system software and operating procedures. Detailed instructions on the operation of the automated accounting system may be found in the "DoDDS Automated Accounting System Training Manual." The DoDDS automated accounting system is a standard system, i.e., the same version of software is operated in all regions.

2. No system changes will be made to the accounting system without prior ODS coordination and approval. ODS will review, coordinate, direct, or accomplish any and all system changes at the five regions and ODS. ODS will periodically update the accounting system software at all regions with approved system changes.

3. Requests for system changes must be well documented and deficiencies fully described. Requests/recommendations must be forwarded in writing to ODS. Additional information and supporting written request may be submitted on diskette or by annotating copies of pertinent programs.

B. ACCOUNTING SYSTEM MODULES. The DoDDS automated accounting system is comprised of the following modules:

1. Tables. The tables module refers to the process of entering selected fiscal codes and information into "edit tables." All accounting transactions are compared against the edit tables for validity. All fiscal years, appropriations, appropriation limits, programs, organization codes (ORC), and object classes to be subsequently entered on accounting transactions must first be loaded into these edit tables. As accounting transactions are entered, the actual codes are compared with the edit tables and rejected if not matched.

2. Funding. The system allows for funding targets to be established. The funding targets are based on a legal funding document and are used to establish and monitor direct and reimbursable fund availability. The system will enable maintenance of targets by appropriation, program, ORC, or object class.

3. Batching. A separate data base has been established to monitor batch totals. Batch totals are entered by appropriation, type action code, total amount, and the number of transactions. The purpose of the batching module is to provide internal control over transactions entered by comparing batch total data and balancing with the detail transactions subsequently entered for that batch.

4. Data Entry. The data entry module refers to the process of entering detail transactions from source documents into the accounting system.

5. Updating. The update module refers to the process of updating all transactions which pass all balancing and edit routines into the permanent data base from which subsequent reports will be produced.

6. Reporting. Departmental, budgetary, internal, as well as, ad-hoc reports are available upon request. Reports are generally any predefine presentation of data from the available data bases and are standardized based on management, internal and external requirements.

7. Transmittal. The transmittal module enables batching of disbursement and collection transmittal data from military disbursement offices and balances vouchers received on the transmittal with amounts entered into the batching data base by cycle number.

8. Prior Year. The prior year module refers to the internal programs and data elements which enable financial reporting for expired and merged appropriations.

9. Purge. The purge module consists of all programs which delete detail transactions which are closed. The sum totals of transactions purged are stored by object class, whether government or non-government, to preclude changing the values of departmental and budgetary reports and to allow for greater operating efficiency of the accounting system.

10. Consolidation. This module refers to a separate data base and operating programs which allow for the consolidation of data from separate equipment for the preparation of certain reports.

11. Payroll. This module refers to the programs which enables automated payroll accruals, reversals, and payroll interface between DoDDS and the military finance and accounting offices data.

C. TRANSACTION CODING

Each transaction entered into the DoDDS accounting system must be identified by the following:

1. Type Action Code. Refers to the stage of the obligation, expenditure, or reimbursement transaction.
2. Government Indicator Code. For the purpose of identifying the recipient of outlays, i.e., within government or outside government.
3. Document Number. Each transaction must be identifiable to a specific source document with a unique document number.
4. Supplemental Information. Information which will assist in the maintenance of an audit trail.
5. Liquidation Indicator Codes. Provides a means whereby previously entered data can be liquidated or modified by entry of one of several codes.
6. Foreign Currency Code. Identifies the specified foreign currency appropriation limitation to charge foreign currency fluctuation.

D. OTHER REQUIREMENTS

1. Assessing Performance. Accounting and reporting in DoDDS is designed to provide financial and program managers timely feedback related to execution of the budget. Accounting procedures are designed to enable monitoring of actual expenditures against approved programs and budgets and to assure that all appropriation expenditures, reimbursements, and funding transactions are recorded in a timely manner and are used for the purpose intended.

2. Useful Information. Accounting and reporting should provide the DoDDS managers with useful monetary and quantitative information that will enable them to make informed decisions. To be useful, information must be timely, accurate, reliable, and consistent. It is equally important that the goal of standardization remains a top priority in the DoDDS financial management environment. Standardization refers to the consistent use of terminology, procedures, systems, etc. , in all aspects of financial management.

3. Accountability for Assets of the Government. The objective of assessing the performance of budget execution means, that is, the responsibility of all managers to monitor the effective utilization of the budget while funds are available for obligation/expenditure. It is also important to provide accountability for assets of DoDDS and for the utilization of those assets beyond periods of time exceeding two years. Fixed asset accounts are not included in the accounting system but will be integrated into the DoDDS accounting system to carry forward capitalized values for which related benefits will be realized in the future.

4. Program, Planning, and Budget System (PPBS] Support.

The planning, programming, and budgeting system (PPBS) within DoDDS and the DoD is an ongoing process which relies on actual accounting data to effectively project new resource requirements. The PPBS requires detailed information necessary for budget formulation, justification, and defense and also for comparing actual expenditures with planned and/or budget amounts.

b. The DoDDS accounting System must be the only source of actual data to support this process. Since the DoDDS accounting system is not an "integrated" system, whereby we do not perform the complete array of financial functions found at an integrated accounting office (i.e. , includes disbursing, payroll, commercial services, travel services, etc.) , it is often necessary to draw on information from systems outside DoDDS for input to the PPBS process. This does not preclude DoDDS from having total responsibility for control and management of funds. Also, it is the responsibility of accounting operations in DoDDS to assure that the information required to support the budget execution phase of the PPBS process is provided by the accounting system.

5. Internal Control. Strong internal controls must be integrated into the accounting system operations, processes, and procedures. Internal control is described in OMB Circular A-123, "Internal Controls," and DS Regulation 1080.1, "Internal Management Control Program." Accounting processes, procedures, and systems should be designed so that funds are safeguarded from waste, fraud, and abuse and that adequate checks and balances exist and are enforced to preclude loss.

CHAPTER III
FISCAL CODING STRUCTURE

A. GENERAL

The fiscal coding used for financial management within DoDDS is prescribed by DSAI 7710.1, "Financial Management Directory." DSAI 7710.1 is a compilation of various structured codes used in the assignment of accounting classification data to source documents for entry into the DoDDS automated accounting system, reporting on a departmental basis to OSD, and for collecting cost accounting data to support management information requirements.

This chapter establishes and defines the coding structure utilized by DoDDS for classifying financial transactions for both internal and external reporting purposes.

The requirement to capture accounting data under this coding structure is set forth by the Treasury, OMB, DoD, or designed locally for purposes of accounting or providing management information within DoDDS only. The combination of these codes form the fundamental financial structure from which DoDDS captures financial data.

B. ACCOUNTING CLASSIFICATION STRUCTURE

1. Structure. The classification coding for an accounting transaction is structured as follows: (*Denotes Fiscal Year)

DATA ELEMENT	EXAMPLE
Treasury Index	97
Fiscal Year	*
Appropriation Symbol	0100
Limitation	6001
Program	P7300
Organization Code	2104
Object Class	2525
Document Number	AM*0001
Fiscal Station Number	S49451
Foreign Currency Code	GE

The above elements are described in detail as follows:

a. Treasury Index. The Treasury Index is assigned by the Department of Treasury and identifies entities of the U.S. Government for the purpose of accounting and reporting

on a Government-wide basis. The Treasury Index 97 is assigned to DoD agencies and includes DoDDS. Treasury Index symbols are published in the Treasury Fiscal Requirements Manual (TFRM).

b. Fiscal Year. The fiscal year refers to the year for which the appropriations were made available by the U.S. Congress. For the Operation and Maintenance Appropriation, the fiscal year will be the current fiscal year or one of the two expired years or "M" year. For multi-year appropriations (Procurement, Military Construction), the fiscal year cited will be the year in which the appropriation is initially available for obligation.

c. Appropriation Symbol. Appropriation symbols are assigned by the Treasury and identify the specific type of appropriation within a specified treasury index. In DoDDS the appropriation symbols are for: Operation and Maintenance (0100), Procurement (0300), and Military Construction (0500). The "appropriation" is also used to refer to the Treasury Index, fiscal year, and appropriation basic symbol as one (9780100).

d. Appropriation Limitation. Identifies the specific component receiving an allotment. Within DoDDS, appropriation limitation codes are assigned to ODS, the five regions, and to "specified" foreign currencies for which foreign currency fluctuations are to be charged. The specified foreign currencies are determined by OSD (Comptroller) .

e. Program Code. Program codes are intended to incorporate programmed or "end use" classes of expenditures in order to provide financial management information for managerial purposes.

An example of a DoDDS program would be administrative costs , summer school programs, special studies, etc. The use of program codes in this manner could be useful to a specific or select group of managers in DoDDS or to an OSD component with oversight responsibility. Pay, TDY, PCS, contracts, etc., are not programs in this sense in that they are more closely major object class groupings. However, they may be used to identify programs if the purpose is to provide management information for a specific entity responsible for managing or budgeting for that program. DoDDS programs are not reportable on a departmental accounting level except that they often represent information frequently required by OSD or other outside activities.

It is the responsibility of all financial personnel to incorporate functional area managers who manage resources into the identification of their financial programs and to provide them useful management information accordingly. Regions may assign additional programs to further breakdown and monitor the execution of budgets for those programs as desired.

f. Organization and Responsibility Center (ORC). ORC codes are not reportable or required at the departmental accounting level but may, as with programs, define management information frequently required. "ORCs" are intended to assist financial and functional area managers in managing their programs and fund targets. ORC's are intended to identify the "responsibility Center" or functional line-staff organizational level responsible for incurring certain costs. An example of an ORC would be a school, district superintendent, division, etc. An ORC may also be used to further breakdown costs within a certain program. It is the responsibility of all financial personnel to assure that the use of ORC codes are consistent and that they promote the optimum coding framework.

g. Object Class Codes. Object class codes identify the nature of the goods and services provided and refer to the first use classification of an expenditure. Object class accounting is prescribed and required by the OMB in Circular A-n, "Preparation and Submission of Budget\Exhibits." Only "major object class" accounting is required for departmental level accounting. However, it would be impossible for the accounting system to support the objective of useful information and assessment of performance without identifying costs at a more detailed level within major object class. It is the responsibility of all financial personnel to assure that the level of object class reporting supports preparation of budgets, budget exhibits, and other "as required" information. Object class codes are determined by ODS with regional coordination and are centrally managed and prescribed. DoDDS regions will not assign object classes without prior approval from ODS.

h. Document Number. Document numbers are unique numbers assigned by each accounting office entering transactions into the DoDDS accounting system. All source documents for expenditure and reimbursable accounting transactions entered into the DoDDS automated accounting system must be identifiable by a document number. The document number refers to a specific accounting event for which one or more expenditures will accrue.

The document number is paramount to daily accounting operations in that it is the primary source of control and focal point for the review and liquidation of obligations. As accounting transactions (MIPRS, Travel Orders, Contracts, etc.) are initiated, every effort should be made to assign a document number at inception which will carry through to the final liquidation of obligations for that document. In many cases, this poses difficulty in that during the commitment stage, the document number that will be needed during the obligation stage may not yet be known. For example, when a Purchase Request and commitment (Commitment) is sent to the local contracting office, it may be months before the actual contract (obligation) is returned. At this time, a document number must be assigned to commit funds. However, it may be necessary to record a different document number based on the actual contract as it is executed in order to match future disbursements against it. In such cases, adjustments will be required in the accounting records to identify all stages of the expenditure for a specific event under one document number. The document number is structured as follows:

EXAMPLE: DEAM*0001

ELEMENT	IDENTIFIES
DE	Identifies the specific DoD component (DoDDS) whose funds are being used.
AM	Identifies the type of document code, such as MIPRS, Travel Orders, PCS Orders, Supplies, Payroll, etc. It is important to assign document type codes consistently in that they may determine certain accounting or reporting treatment for expenditures under that document number.
*	Identifies the Fiscal Year of the appropriation.
0001	Serial number or other unique number assigned to each event.

i. Fiscal Station Number. The FSN identifies the activity which is charged with accountability for the transaction, i.e., accountable station. Fiscal station numbers are of particular importance in identifying interdepartmental transactions such as billings, TBO/TFO, and in identifying a

particular reporting entity. Each accounting activity in DoDDS is assigned a unique FSN. The U.S. Army Finance and Accounting Center, Indianapolis, IN, is responsible for assigning and publishing FSN's for OSD activities. ODS also advises other agencies and publishes the FSN's to ensure all paying stations have current data.

j. Foreign Currency Code. Two position abbreviation of the country for transactions subject to foreign currency fluctuation account payments.

2. DSSN/ADSN. Disbursing Station Numbers or, in the case of Air Force, Accounting and Disbursing Stations Numbers are assigned to all unique military disbursing offices. All disbursement and collection documents must be identified by a DSSN/ADSN.

C. REIMBURSABLE ACCOUNTING CLASSIFICATION STRUCTURE

1. Structure. The accounting classification structure for reimbursements is as follows:

DATA ELEMENT	EXAMPLE
Treasury Index	97
Fiscal Year	*
Appropriation Symbol	0100
Appropriation Limitation	6001
Program Project	P1000
ORC	2104
Source Code	C300
Object Class	9999
Fiscal Station Number	S49451
Customer Number	DE2104*01

*Fiscal Year as appropriate

The above elements are further described except where already discussed in para B above as follows:

2. Source Codes. Source codes are used to identify the sources of funds received by DoDDS as the result of tuition collections. Reimbursable activity is summarized by, source code and reported to ODS and OSD via the DD 725, "Report on Reimbursements." Source codes may also be used to help satisfy local management information requirements such as identifying DoDDS students by various enrollment categories. Reimbursable source codes are specified in DSAI 7710.1, "Financial Management Code Directory."

3. Customer Number. The customer number identifies a specific accounting event for which one or more collections will arise. Again, the application of this code in DoDDS is unique as most collections within DoDDS result from the collection of tuition.

D. TRANSPORTATION CODES

Transportation Account Codes (TAC). The purpose of transportation account codes is to identify the DoD component and appropriation to be charged for shipments of material. TAC's also identify the billing address and the chargeable fiscal station. TAC codes for the DoD are maintained by the Defense Logistics Agency and published in DoD 4500.32, "MILSTAMP." TAC codes within DoDDS generally identify the region to be billed and are annotated on Bills of Lading or other transportation documents by the military services at the time such documents are generated. GBL's or transportation documents citing DoDDS funds generally are for the transportation of supplies or household goods (for PCS moves) and apply to first and second destination transportation. Obtaining TAC codes from DLA is an ODS Logistics Division responsibility. DoDDS TAC codes are also published in DSAI 771001, "Financial Management Code Directory."

NOTE : Transportation account codes are not related to Type Address Codes (also referred to as TAC codes) in reference to DoDAAC's.

CHAPTER IV

AUTHORIZATION OF FUNDS

A. FUND ADMINISTRATION AUTHORITY

The Director, DoDDS, is accountable for funds suballocated to DoDDS. The Chief, Fiscal Division, ODS is by DoDDS Regulation 7100.1 delegated authority to administer all funds received by the Director on behalf of the DoD Dependents Schools. This includes the subdivision and allotment of funds within ODS, to regional offices, and to other DoD and government agencies. Regional Directors are accountable for all funds distributed to their appropriation limitation. The Regional Directors by issuance of a regulation delegate fund administration authority to fiscal chiefs/resource or financial managers or other designees.

B. FUND CERTIFICATION AUTHORITY

Fund certification authority is authority delegated by the fund administrator to others to certify the availability of funds based on the maintenance of official accounting records and subject to the provisions of law concerning anti-deficiency requirements.

1. All documents upon which obligation of funds will be made will be certified in advance by the properly designated fund certifying authority.

2. All delegations of fund certification authority will be in writing and maintained on file in the accounting office.

3. Delegations of fund certification authority will be specific, stating to whom authority is granted, for what purpose, any limitations placed thereon, and the accounting classification applicable to the grantee.

4. Suballotments are a subdivision of funds allotted and are also a delegation of fund certification authority.

5. Obligation of DoDDS funds may not be authorized unless funds are certified only by specifically authorized DoDDS employees.

6. Issuances of certifications for obligations prior to the approved appropriation of funds by the U.S. Congress may include a statement that use is "subject to the availability of funds." All documents issued with this qualification must be amended removing such qualification when the funds become available.

c. APPROPRIATIONS

1. Operating Accounts. Based on receipt of the Fund Authorization Document (SD Form 477), the following appropriations are available for expenditure in DoDDS:

APPROPRIATION	SYMBOL	ALLOTMENT HOLDERS
Operation and Maintenance (O&M)	0100	ODS & Regions
Procurement	0300	ODS & Regions
Military Construction	0500	ODS

2. Foreign Currency Fluctuation, Defense (FCF,D). FCF funding is made available for 0100 and 0500 funds and is centrally managed at ODS in two centrally managed accounts (CMA's) .

D. SUBALLOCATIONS AND ALLOTMENTS

1. The Director, DoDDS receives suballocations of funds from Washington Headquarters Services, Director of Budget and Finance via Funding Authorization Documents (FAD). Financial reports prepared by ODS and forwarded to OSD/WHS will reflect all suballocations received to date for DoDDS. An allotment of funds is transmitted to the regional directors via a FAD. The Regional Director may, in turn, suballot funds (e.g., to DGSC). Internal distribution of funds such as targets or ceilings issued internally within DoDDS does not constitute an administrative subdivision of funds or a suballotment subject to the provisions of the Anti-deficiency Law.

2. Allotments will be credited against suballocations when issued to ODS (allotment level) and Regional Directors. Allotment level accounting reports forwarded from regions to ODS (allotment level) must reflect all allotments and amendments issued by DoDDS.

3. Records will be maintained to support receipt of all sub-allocations, issuance of allotments, and withdrawals, restorations, and reprogramming actions, or any other transactions which affects funding. All such transactions will be documented by receipt or issuance of a FAD.

E. FUNDING AUTHORITY

Funding Authorization Documents will identify direct and reimbursable authority. DoDDS is authorized to receive appropriation reimbursements for the collections of tuition only. During the budget process, regions will submit amounts anticipated for tuition collections. These projected amounts will be used by ODS to issue Annual Reimbursement Authority on the FAD. Reimbursable orders, earnings, and collections may not exceed Annual Reimbursable Authority received. Increases in authority must be approved by ODS, by issuance of a FAD effecting such an increase.

F. CONTINUING RESOLUTION AUTHORITY-(CRA)

CRA will be accounted for the same as new appropriation authority except that there may be no obligations incurred for new programs or enhancements not authorized in the previous year. Other restrictions may be applied as part of authority legislation.

G. ANTI-DEFICIENCY ACT

The application of the provisions of the Anti-deficiency Act as codified in 31 U.S.C. are explained in DoD 7200.1, "Administrative Control of Appropriations." Subsection 1517 potential (over-obligation which leads to an anti-deficiency violation) is extended to the Director, DoDDS, and DoDDS Regional Directors since they are the holders of suballocations and subsequent allotments/suballotments.

H. REPORT OF FUND AUTHORIZATION STATUS

1. Preparation of Departmental Accounting Reports. The ODS, Fiscal Division is responsible for maintenance of departmental accounting records and submission of departmental (fiduciary) accounting reports for DoDDS. Departmental accounting reports are submitted according to specified schedules to DoD/Washington Headquarters Services, Departmental Accounting Branch. WHS then consolidates OSD-wide accounting reports for submission to OSD, Comptroller; U.S. Department of Treasury; OMB; OPM; etc. ODS will assure that all regions submit timely financial reports and feeder data sufficient to prepare department level accounting reports.

2. Regional Input. All DoDDS regional accounting offices and ODS accounting operations will report to ODS, Departmental Accounting Section via prescribed formats. Financial/Resource Managers submitting fiduciary reports to ODS will be responsible and accountable for the accuracy and integrity of all departmental level reports forwarded to ODS from their regions.

CHAPTER V

INSTALLATION LEVEL ACCOUNTING

A. GENERAL

This chapter sets forth guidelines and policies for accounting at the allotment level at ODS and the regional accounting offices.

B. ACCOUNTING SYSTEM

1. Accounting System Concept. The "Accounting System" refers to the overall interrelationship of maintaining accounts in accordance with established statutes, policies, and accounting procedures.

2. Major Functions. The following functions are grouped into three separate areas and should be performed by different individuals to foster effective internal controls.

a. Control. The control function is the process of controlling the inputs and outputs to the accounting system. The control function consists generally of the following:

(1) Governs the fiscal aspects of document preparation for documents which authorize fund utilization (i.e., affixing accounting classification and fund certification) and prescribes procedures for transmitting fiscal copies to the accounting office.

(2) Reviews incoming documents for correctness and takes appropriate action. Documents are reviewed for the type and propriety of the transaction, signature authority, and fund availability.

(3) Determines the correct accounting classification and annotates documents accordingly.

(4) Batches documents by the type of transaction (Commitments, obligations, accruals, disbursements, advances, orders received, reimbursements earned, collections, funding) and calculates the amount of the batch and the number of documents contained in the batch.

(5) Enters batch control totals into the automated accounting system.

(6) Assures that all transactions are entered into the accounting system.

b. Accounting Maintenance. The maintenance function refers to input of data into the system. The function includes the following:

(1) Enters individual accounting transactions into the accounting system.

(2) Maintains supporting records and audit trail documentation for transactions recorded in the accounting system.

(3) Notifies individual responsible for the control function of all out of balance batches.

(4) Assures that accounting reports reflect the current status on a document by document basis and that all transactions are properly reflected in summary reports.

c. Analysis and Review. This function involves, generally, review of data and reports after it has been placed in the system. It may include the following functions:

(1) Reviews unliquidated and aged transactions to determine validity.

(2) Performs research in unusual cases and records adjustments required.

(3) Reviews system output for consistency and accuracy between reports of the same period and prior periods.

(4) Performs financial analysis as required. May include performance evaluation for trend of obligations vs. authorization, current year vs prior years, projections to year end, monitoring transactions which deviate from normal, etc.

(5) Performs "Quality Assurance" reviews.

d. System Control. The system is under the overall control of professional and/or supervisory accounting personnel. As such system update and report preparation will be performed under the direct supervision of such personnel.

c. OBJECTIVES

The objectives of this system include:

1. Fund Control. To provide the financial manager and functional area managers accurate up-to-date information regarding the availability of funds, the propriety and legality of expenditures, and to provide technical expertise for the execution of funding programs.

2. Source Document Control. To assure that all accounting transactions are supported by legal, complete source documents, that an audit trail exists, and that adequate internal controls exist and are observed.

3. Maintenance of Accounting Records and Report Preparation. To provide to ODS data sufficient to satisfy departmental level accounting and reporting requirements.

4. PPBS To provide accurate budget execution data which relates to the methodology used in budget formulation for the PPBS process.

D. ACCOUNTING FOR RESOURCES

This section sets forth minimum accounting requirements for ODS and the five regional accounting offices and defines accounts, the level of accounting classification, subsidiary record requirements, policies, etc., which are minimally required to meet the above objectives.

1. Allotments

a. Based on a suballocation received at ODS from WHS, Budget and Finance, allotments will be distributed to the five DoDDS regions and ODS via SD Forms 477, "Fund Authorization Document" (FAD). A separate FAD will be forwarded for each appropriation and will identify quarterly and annual direct and reimbursable budget authority, ceilings or floors, all subsequent changes, withdrawals, restorations.

b. All funding documents will be sequentially numbered.

c. Allotments are effective as of the date given and upon signature by the approving authority. Within 2 days upon receipt of an allotment, the entire amount of direct and reimbursable funding authority allotted will be recorded in the allotment accounting system.

d. Within the accounting system, funding targets will be established to reflect specifically designated ceilings or floors and to establish fund controls as determined by the Financial Manager.

e. The accounting officer will maintain records of allotments and assure that funding authority entered into the accounting system is supported by and reconcilable to funding documents.

f. Over-obligation of allotment results in a violation of RS 1517, etc.

2. Suballotments

a. Regional directors may issue suballotments as required upon receipt of allotments (FADS) from ODS.

b. Suballotments may be issued for DGSC purchases, payroll, travel, etc. All rules that apply to allotments also apply to suballotments, i.e. , subject to the provisions of RS 1517.

c. Suballotments will be recorded immediately in the allotment accounting system.

d. Obligations incurred against suballotments must be recorded in the month in which they occur based on official reports of the suballotment holder or through an estimate based on historical data. If an obligation is based on a estimate, the amount must be reversed in the subsequent month and every effort made to obtain actual documentation.

e. An over obligation/expenditure of a suballotment may subject the suballotment holder and the Regional Director to an Anti-deficiency Act violation.

f. Suballotments will be amended by issuance of an amendment to the suballotment.

g. Issuances of suballotments will be recorded as a commitment against the basic allotment used to issue the funds.

E. ACCOUNTING FOR FUND UTILIZATION

1. Commitments

a. Commitments are administrative reservations of funds. As a general rule, a commitment should be recorded when it becomes known that an obligation will exist at a future date. The objective of recording-commitments is to maximize fund control by reserving funds for transactions that will ultimately result in a reduction of available funds.

b. Formal commitments will be recorded in the allotment accounting system to the extent necessary to administratively reserve funds for eventual obligations which are certain but for which legal liabilities to pay do not yet exist. There is an assumption that a significant lag time between the requisition and receipt of documentation supporting an obligation necessitates the administrative reservation of funds. There is also an assumption that all amounts committed are significant (material) enough to affect fund availability.

c. Funds are generally committed for purchase requests and MIPR's not yet accepted. Upon receipt of documentation supporting a valid obligation, the commitment will be liquidated (reduced to zero). In the case of a direct cite MIPR, funds are committed at the time of issuances and remain a commitment until such time as a contract is signed and there is documentary evidence an obligation has been incurred. Where it can be determined that a contract has been awarded but a copy of the executed contract cannot be obtained in a timely manner, the accounting officer may execute an administrative determination that an obligation has occurred, and an obligation may be entered into the accounting records based on this determination.

d. Commitments are used to record suballotments, funding of bulk funds, imprest fund, or other supplies but are generally not necessary for travel, PCS, or payroll.

e. Outstanding commitments will be reviewed continually to determine their validity. Gross commitments may exceed the authorized quarterly funding in the allotment received but may not exceed the annual funding target. Issuances of commitments in excess of funding targets should be stringently monitored by maintenance of specific internal controls.

f. At the end of the fiscal year in which the appropriation expires, all commitments must be reduced to zero since those funds may not be obligated after fund expiration.

g. Commitments are not legal, bonafide liabilities of the Federal Government and are therefore not subject to an Anti-deficiency Act violation. An over commitment of funds does however, indicate the possibility of a violation if the commitment becomes an obligation.

2. Obligations

a. Recording Obligations

(1) Obligations are incurred at the time the transaction obligates the government to legally pay for goods or services. Failure to record an obligation does not preclude an Anti-deficiency Act violation as it can be assumed that a legal liability exists whether or not it is recorded in the accounting system.

(2) Upon receipt of documentation or knowledge of a legal liability to pay, obligations must be recorded in the allotment accounting system in accordance with the rules which apply to the specific type of obligation.

(3) All obligations entered into the allotment accounting system must be supported by documentary evidence and reconcilable with records of the accounting system. The only exception to this policy is miscellaneous obligation documents (para. i below). Files will be maintained to support all transactions recorded.

(4) All obligations should be identified to the proper program, organization code, and object class in accordance with DSAI 7710.1, "Financial Management Code Directory."

(5) All source documents supporting one or more obligations must be identified by a unique document number which will serve as the focal point for the review and liquidation of that obligation.

(6) Obligations must be identified as within government or non-government. This must be based on whether the subsequent outlay will be paid to another government agency or a private citizen or concern.

(7) All unliquidated obligations will be reviewed at least quarterly in accordance with DSAI 7205.3, "Establishment, Review, and Validation of Obligations." Only valid obligations, properly and accurately recorded, will remain on the books.

b. Miscellaneous Obligation Documents (MODS). MODS represent an approved estimate of costs to be incurred based on an administrative determination of senior accounting office personnel. MODS may be used when an obligation is known, but documentary evidence has not been received in the accounting office. The use of MODS should be kept to a minimum.

The most common use of the MOD is to record payroll obligations for the month. The amount of the MOD must be reversed as the actual documented obligations are recorded or disbursing documents are received as in the case of paid payrolls as disbursements are processed.

The use of MODS to obligate funds on a contingency basis is inappropriate unless a bonafide need is established and an actual obligation will be incurred based on documentary evidence of such a transaction is available.

c. Reimbursable vs. Direct Obligations. In the case of tuition collections, it is not necessary or cost effective to match obligations against any specific reimbursable order, i.e. , each student enrolled. By definition reimbursable obligations are, therefore, equal to the sum of the amount of reimbursements earned. For purposes of determining fund availability, direct obligational authority and reimbursable funding authority equal total obligation authority. Direct obligations are then computed by subtracting reimbursable obligations (reimbursements earned) from total obligation authority.

d. Foreign Currency Transactions

(1). General. Obligations, subject to payment in foreign currency (FC), will be recorded and liquidated at the budget rate of obligation. No obligations will be recorded for foreign currency fluctuation. Obligations for the fluctuation amount for foreign currency disbursements are recorded in the centrally managed account (CMA) official accounting records at ODS at the time of disbursement. Source document records of foreign currency affected transactions are maintained at regional level for the operations account budget rate portion of the transaction. The documents supporting FC portion of the charge are maintained at the CMA at ODS.

(2). Obligation Amount [Budget Rate]. Obligations subject to foreign currency are recorded in the accounting records at the budget rate of exchange as published by DoD and charged to a regional appropriation limitation. FC obligations in the allotment accounting records are not adjusted for changes in the current exchange rate except for "M" account. Obligations for lapsed (successor M) accounts will be recorded at the same amount as recorded in the lapsed appropriation. Any variance amounts payable from the "M" account due to currency fluctuations are chargeable to the "M" account and not to FCF,D.

(3). Foreign Currency Code. Obligations recorded at the budget rate must be identifiable to the specific foreign currency and are reported as such. No currency identification is required in the "M" account.

(4). Non-Specified Foreign Currencies. Obligations which are subject to foreign currency fluctuation but are not "specified" are not treated under the procedures outlined in this section. Foreign currency fluctuation (FCF) for non-specified currencies are charged at the current exchange rate to the appropriation limitation of the allotment holder. For non-specified foreign currencies, obligations should be adjusted periodically when material changes in the exchange rate occur.

(5). Foreign Currency Records. The source documents (disbursement and collection vouchers) showing foreign currency fluctuation amounts disbursed will be maintained within the centrally managed account.

(6). Liquidating FC Obligations. Foreign currency fluctuation amounts must be separately identifiable from budget rate obligation amounts (original and adjustments). Obligations are liquidated in the accounting records at the budget rate. Foreign currency fluctuations (realized variances) are not charged to the regional appropriation limitation.

e. Payroll Obligations

(1) Personnel compensation obligations are recorded in the month in which they accrue (i.e., paid and/or earned).

(2) Each month a miscellaneous obligation document must be prepared to record amounts accrued but not paid. The miscellaneous obligation is reversed upon receipt of the actual payroll voucher for the period of the MOD.

(3) As payroll vouchers are received, an obligation, accrual, and disbursement should be simultaneously recorded, and the estimated accrual reversed.

(4) Advance vouchers may be used as a basis for recording payroll costs, but care must be taken to ensure that internal controls are in place to preclude duplicate posting of disbursements and or obligations. Care must taken to ensure that advance vouchers used to record disbursements are in fact paid.

f. Direct Cite vs. Reimbursable Cite MIPRS. Obligations for MIPRS are recorded for reimbursable MIPRS upon acceptance by the performing activity; or when a MIPR is accepted on a direct cite basis, the obligation is recorded upon documentary evidence that a contract has been awarded and not on acceptance of the MIPR.

g. Non-DoD Tuition Fee School Costs. Costs incurred for tuition paid for dependents of Military or DoD civilian personnel must be preceded by approval by DoDDS personnel authorizing attendance at the non-DoD school facility.

No obligations may be incurred prior to execution of the above requirements and may not be applied retroactively. Such costs paid or incurred on behalf of the dependent prior to approval may not be paid to the non-DoD facility or reimbursed to the dependents sponsors irrespective of subsequent approval or disapproval by DoDDS approving officials.

Obligations incurred for such costs may be made on the basis of fund availability of DoDDS funds and the method of payment required by the non DoD school facility.

Where payment for tuition is demanded by the facility for an entire school year

a. and the semesters are not severable for purposes of tuition payment

b. and the contract facility will not accept payment in increments and will not permit student attendance until payment is received,

payment may be made in full from currently available funds irrespective of the fact that the predominant costs will be incurred in the subsequent fiscal year.

Where payment for tuition is not demanded for an entire school year but bills are submitted for an entire school year

a. and the semesters or periods are severable

b. and demand for payment is required at the beginning of a semester not in the same fiscal year,

obligations must be recorded only in the fiscal year in which the services are provided and funds are available. Payments will be made from the funds applicable to the fiscal year in which the obligation is incurred.

h. Obligation Adjustments.

(1) Obligations will be adjusted to reflect cancellations of prior obligations, differences in amounts recorded and payments, refunds, and accounting adjustments. The total amounts of obligations netted with adjustments is reportable as obligations incurred.

(2) Material adjustments in unexpired multi-year accounts relating to obligations incurred in prior years are not netted but are considered recoveries of prior year obligations.

i. Estimated Obligations. When the actual obligation amount is known, previous estimates must be removed from the books. Obligations based on statistical or other techniques are not valid when the actual cost is known.

3. Accrued Expenditures

a. Accruals must be recorded. in the allotment accounting system upon receipt of goods or services.

b. Accruals may be recorded simultaneously with either an obligation or a disbursement in order to minimize workload provided that accounts payable are not overstated in cases where an accrual indicates a receipt of goods or services.

4. Undelivered Orders. Undelivered orders must be identifiable in the allotment accounting system at the document number level and reportable in summary on a departmental basis. Undelivered orders are calculated as obligations minus accruals.

5. Accounts Payable. Accounts payable must be identifiable in the allotment accounting system at the document number level and are reported in summary on a departmental basis.

6. Net Accounts Payable. Net accounts payable are defined as the amount owed for goods and services received and not paid for income received but not earned and uncollected accounts receivable.

7. Advances

a. All advances for pay, travel, PCS, or for other purposes made by the military services for DoDDS employees or, if not charged directly, are ultimately chargeable to DoDDS appropriations must be individually recorded and monitored in the allotment accounting system.

b. Advances are reported in total on a departmental basis.

c. It is the responsibility of DoDDS to follow up on delinquent travel or other advances to DoDDS employees even though those advances are made from the military disbursing officers' cash account.

8. TBO Transmittal and Voucher Processing

a. General

(1) All disbursements must be received from supporting disbursing offices via "transmittal" through the TBO system, modified TBO procedures, or as "advanced" copy vouchers.

(2) All disbursements will be identified by:

(a) Disbursing officer voucher number.

(b) Cycle number for the "transmittal" received.

(c) Disbursing or accounting and disbursing station number (DSSN/ADSN).

b. Disbursements should be entered into the allotment accounting records as soon as practicable but not later than 30 days after receipt at the regional accounting office.

c. All transmittals should be stamped with the date received so as to assist in maintaining quality control and an audit trail for vouchers received.

d. All disbursements will be identified by a document number for which valid obligations exist.

e. TBO Cycle Numbers/Dates

(1) All disbursement and collection transactions affecting DoDDS funds will be made by other than DoDDS, in most cases, the Army, Navy, or Air Force. All transactions as such must be identified by a cycle number regardless of the method received, e.g., TBO procedures, modified TBO procedures, or advance vouchers to maintain the necessary control over transmittals of disbursements and collections for DoDDS.

(2) Cycle numbers may be originated at the local DSSN/ADSN or at the military headquarters in the case of TBO transmittals and may not correspond exactly for the same transaction.

(3) The following procedures should be used to determine cycle numbers:

(a) Army/Air Force - Use the cycle number shown in the upper right hand corner of the transmittal listing (e.g., A1, A2).

(b) Navy - Precede the cycle number shown in column 15 on the transmittal with the Navy Regional Finance Center number shown in column 3 (e.g., NIA1, N3A2).

(c) DoDDS - Use the cycle number indicated on the transmittal. (Note: DoDDS cycle numbers will only be used for clearing disbursements made prior to October 1987.)

(d) State Department - Use ST followed by the month (MON) (e.g., STJAN, STMAR). (Note: State Department vouchers are processed under Agency: Navy).

(4) The cycle date for transmittals is determined as follows:

(a) For transmittals from the Air Force and Navy, the date is determined by the first letter of the cycle number shown on the listing, as follows:

A=OCT	B=NOV	C=DEC	D=JAN	E=FEB	F=MAR
G=APR	H=MAY	I=JUN	J=JUL	K=AUG	L=SEP

(b) For transmittals from the Army, the cycle date is determined in a manner similar to that for the Air Force and Navy except the letter I is not used. Therefore:

J=JUN K=JUL L=AUG M=SEP .

(c) For the State Department, the cycle date will be shown on the transmittal.

f. Responsibilities

(1) ODS Fiscal shall:

(a) Serve as a focal point for receipt of DoDDS TBO transmittals from the Military Services and State Department and follow-up with these activities on missing and rejected vouchers.

(b) Verify that all anticipated transmittals are received.

(c) Segregate vouchers by fiscal station and forward them to the regions.

(d) Receive reports from the regions on vouchers processed and missing and rejected vouchers.

(e) Take follow-up action on missing and rejected vouchers.

(f) Administer these guidelines and provide advice to regions to resolve problems.

(2) The Regional Accounting Offices shall:

(a) Serve as the control point for all transmittals and vouchers pertaining to their funds.

(b) Assure that all received transmittals and vouchers are processed in a timely and accurate manner.

(c) Verify all vouchers against their transmittals for activities providing regional accounting and identify "missing" and "no post" vouchers.

(d) Use the DoDDS accounting system or manual procedures to track transmittals processing for all disbursement transmittals for their region.

(e) Provide required reports concerning transmittal processing.

(f) Serve as a control point for providing verified transmittals to their prior year accounting activities and establishing local procedures, as needed, to accommodate the needs of these activities in processing DoDDS TBO transmittals.

(3) procedures

(a) Transmittals/vouchers received from the Military Service finance centers and the State Department sent to ODS will be processed under this guideline.

(b) ODS will segregate the vouchers by fiscal station, determine transmittal totals for each station, and make a copy of the transmittal for each station for which vouchers are indicated. ODS will mail to each regional office the transmittals and vouchers for fiscal stations providing regional accounting.

(c) For each fiscal station for which a transmittal is received, the regional office will sort the vouchers in the order shown on the transmittal and review each to determine:

- 1) Rejected vouchers,
- 2) Missing vouchers,
- 3) Vouchers for another DoDDS Fiscal Station, and
- 4) Vouchers already received and processed.

(d) For transmittals for the prior year accounting activity, the following procedure should be followed:

- 1) Fill out a Transmittal Processing Log including data for "missing" as well as "no post" vouchers.
- 2) Send a copy of the Transmittal Processing Log, with "rejected" vouchers attached, to ODS.

(e) For each transmittal for the region's fiscal station, reports required by ODS or the transmittal can be processed using the Transmittal Processing Module of the DoDDS accounting system.

(f) Procedures for processing transmittals using the "TRANSM" procedures in the DoDDS automated accounting system are explained in the "DoDDS Automated Accounting System Training Manual."

(g) Regions will assure the timely and accurate processing of all vouchers for the region's fiscal station in the DoDDS accounting system. Regions receiving vouchers for other regions fiscal stations should mail them with a copy of the transmittal listing and Transactions Processing Log to the appropriate regional office.

(h) Regions will maintain a suspense file for rejected vouchers and execute local follow-up procedures to monitor the clearance of improper or incorrect charges by disbursing activities.

(i) ODS will maintain a suspense file on missing vouchers. At least monthly, ODS will send letters to the Military Service Finance Centers concerning missing vouchers. When vouchers are received by ODS, they will be forwarded to the appropriate regional office citing the original cycle number.

(j) The regional offices will clear missing vouchers received from ODS from the appropriate cycle. Vouchers for the region's prior year accounting activity (fiscal station) will be forwarded by the region to the station in accordance with locally established procedures.

(k) Disbursements

1) Disbursements will be recorded in the allotment accounting system within 30 days of receipt of valid disbursement vouchers.

2) All disbursements will be identified by the proper fiscal station number, disbursing station number, and cycle number.

3) Disbursements will be matched in the allotment accounting records against the proper obligation document number.

4) Disbursements may be recorded based on "advance vouchers" received from disbursing offices pending the receipt of official vouchers received through the TBO/cross disbursing system. Procedures must be established to ensure that advance voucher transactions posted to the accounting system are reconciled to the official record of disbursements received through the TBO system.

9. Gross Unpaid Obligations. Gross unpaid obligations are the 30 September balance of gross obligations minus disbursements minus advances and are reportable on a departmental basis from records in the allotment accounting system.

10. Unliquidated Obligations. Unliquidated obligations must be identifiable on a document level basis and monitored as such. In accordance with DSAI 7205.3, "Establishment, Review, and Validation of Obligations, obligations will be reviewed on a quarterly basis to determine the validity thereof. This is

accomplished by a review of the document files or listing of obligations to assure that all recorded transactions represent valid (legal) obligations and are supported by adequate documentation and that a need still exists for undelivered goods or services.

11. Reimbursable Orders. Although reimbursable authority is received via a FAD, funds are not available for obligation until earned. The general concept of a reimbursable order received is represented by a document issued by one organization and accepted by a performing activity. In DoDDS, registration of a student is considered as receipt of the reimbursable order along with an advance payment. Subsequently, charges incurred are not allocated to individual students but to all students; and earnings are related to the continued enrollment of students and the passage of time through the semester.

12. Reimbursements Earned

a. Reimbursements earned must be recorded in the allotment accounting system in the month in which they occur. A reimbursement is considered earned when an allocated portion of obligations applied to all orders received (students paying tuition) by category of student. i.e., when the goods and services have been provided by the performing activity (DoDDS). Reimbursements earned for tuition collections will be recorded in the accounting system in summary, by source code, and whether within or outside of the government. Summary totals must be supported by and reconcilable to detail subsidiary records.

b. Since the source of the reimbursable program in DoDDS is tuition collections, it is not desirable to identify specific reimbursable obligations to a particular reimbursable order. Reimbursable obligations are considered to be included in total obligations for accounting purposes. Reimbursable obligations are equal to amounts recorded as reimbursements earned.

c. Reimbursements earned relate to the period in which an obligation is incurred. Therefore, earnings must relate to the fiscal year in which the obligations are incurred.

13. Unfilled Customer Orders

a. For tuition payments, unfilled orders is the sum of tuition collections supported by DS Form 100 or other proof of enrollment (reimbursable orders) minus all amounts earned (reimbursable earnings) and transferred from the services suspense account to the DoDDS appropriation.

b. Unfilled orders represent the amount of reimbursable obligation authority currently available for obligation. Unfilled orders is the amount of orders received minus obligations attributed to those orders and may be calculated as orders received minus reimbursements earned provided that earnings are considered to represent amounts of reimbursable obligations.

c. For tuition collections, monthly unfilled orders balances must be reconcilable to subsidiary records. Subsidiary records will be maintained by an account for each student paying tuition.

14. Anticipated Reimbursements

a. Anticipated orders represent the difference between annual reimbursement authority and orders received for the current year and must be reported in summary by the allotment accounting system.

b. Anticipated orders should be reviewed to assure that amounts reflect realistic estimates for orders expected for the remainder of the year since spending levels will be adjusted based on anticipated reimbursements.

15. Accounting for Tuition Collections

a. All collections for tuition payments to DoDDS will be taken up in the O&M operating account (not a servicing office's suspense account) and recorded as either earned or unearned revenue. Any refunds or deposits to Miscellaneous Receipts that may be required may be transferred to the servicing office's suspense account for payment when required.

b. Unearned Revenue. Unearned revenue will be recorded when collections are received for an entire semester but is not earned until obligations are incurred in subsequent periods. For collections received for tuition that spans fiscal years, that portion of the amount collected applicable to the subsequent fiscal year will be taken up as unearned revenue in the account current when the collection is made. At the close of the current fiscal year, all unearned revenues will be reduced to zero for reporting purposes. At inception of the new fiscal year, the previous year unearned amount will be recorded as either earned or unearned and an adjusting document is processed through the disbursing network to change the fiscal year to which the collection is applicable.

c. Collections must be identified by a voucher number and a DSSN assigned by the collecting FAO.

d. The same criteria for recording disbursements also applies to collections (DSSN/ADSN, voucher number, and a DSSN cycle number).

e. Earned Revenue. Revenue will be recorded as earned on a monthly basis and shall represent the amount of tuition due and payable whether received or not. Tuition amounts which are due and payable but not paid should be reported as delinquent accounts receivable. Where arrangements have been made (with other government agencies or quasi government agencies) to pay on a delayed basis, no accounts receivable is created and no earnings may be reported until the amount is due and payable under that agreement. For non-government accounts, all tuition must be collected in advance.

16. Accounts Receivable

a. Accounts receivables must be identifiable in the allotment accounting system by source code. Accounts receivable may be computed as reimbursements earned minus collections for all reimbursable orders where the earnings are greater than the collections, i.e., accounts receivables must be net of unearned revenues.

b. Summary accounts receivable balances in the allotment accounting system must be reconcilable with subsidiary records. In addition to supporting summary control amounts, subsidiary A/R records must be maintained in sufficient detail to satisfy debt management requirements set forth by DSAI 7200.3, "Collection of Debts Due the U.S.," and to provide ODS input required to prepare SF 220, Schedule 9, "Status of Loans and Accounts Receivables Due from the Public."

c. Subsidiary accounts receivable must also be established for all unearned travel advances, overpayments of pay or benefits, assessments, etc., and procedures must be in place to reconcile subsidiary accounts receivable maintained by DoDDS with those arising out of the military services disbursing offices on DoDDS behalf.

d. Accounts Receivable must be aged on a monthly basis.

e. It is the responsibility of accounting officers to assure that procedures and controls exist to assure prompt billing and liquidation of accounts receivable.

f. See Section G of this chapter for administration of the debt management program.

F. PURCHASES FROM THE DEFENSE GENERAL SUPPLY CENTER (DGSC]

1. General. The Defense General Supply Center located in Richmond, Virginia, is a component of the Defense Logistics Agency and is designated as the DoDDS worldwide supply point for specifically designated items. These items include, but are not limited to, such things as textbooks, library books, publication, software, school furniture, audio visual equipment, etc. DGSC purchases are generally funded from both the O&M (0100) and procurement (0300) appropriations and result in charges to major object classes 26 and 31. The Base Operations Support System (BOSS) is a DLA Standard System and is the primary system utilized by DGSC in their support of DoDDS. The BOSS system is quite extensive and is divided into several interfacing modules which are generally operated by different departments at DGSC. The operations components of BOSS significant to DoDDS are the supply and finance module. As supply requisitions are processed through the DGSC supply module, the DGSC accounting module is constantly interfaced to determine fund availability, apply costs, produce financial reports, etc. Because of the magnitude of service required by DoDDS, DGSC has established a separate supply, procurement, and accounting section at the Richmond location to handle DoDDS separately. The agreement to support DoDDS is negotiated yearly by ODS Logistics Division, and the cost of administrative support is funded by ODS. DoDDS regions then provide DGSC funding through issuance of suballotment and request supply and procurement support directly from DGSC in accordance with fund targets and controls established at the region. DoDDS requisitions issued to DGSC will be funded directly by the suballotment. Regions may establish targets for each school, complex, or District Superintendent's Office.

2. Funding for DGSC Purchases

a. SD Form 477. Funding Authorization Documents received at regions from ODS will include but will not separately identify funding for items to be requisitioned from DGSC.

b. Suballotment to DGSC. Regions will in turn provide DGSC a suballotment via SD 477, "FAD," to establish obligation authority at DGSC.

3. BOSS Financial Reports. DGSC will forward all DoDDS regions accounting reports required to account for the expenditure of suballotments provided to be incorporated into the DoDDS accounting system.

4. Accounting for DGSC Purchases.

a. DoDDS regions are not required to account for obligations processed through the BOSS accounting system on a line item (requisition, document number) basis. Regions are responsible for monitoring execution of suballotments issued to DGSC and reviewing obligations processed through the DoDDS BOSS accounting system. However, in order to input data into the accounting system, each monthly accounting report received from DGSC should be summarized to one or several transactions and must be identified by program and object class codes.

b. Based on the suballotment issued, regional accounting offices will record a commitment and simultaneous reduction of funds available in the DoDDS accounting system for the full amount of the suballotment.

c. Obligations and disbursements will be recorded on a monthly basis based on BOSS financial reports. Alternatively, a MOD will be recorded in the DoDDS system to reflect an estimated amount for that month. The miscellaneous obligation will be reversed in the following month upon receipt of actual BOSS obligation figures.

d. Gross obligations for BOSS purchases will be recorded in the DoDDS accounting system under the proper program/codes and object classes. BOSS obligations in the DoDDS accounting system can be uniquely identified by the use of a specific document number for which all BOSS obligations may be identified.

e. Obligations will be liquidated based on disbursements recorded in BOSS financial reports.

f. The funds available recorded in the DoDDS accounting system for DGSC purchases must be reconcilable to the fund availability recorded by the various activities (schools) to which funds are distributed.

G. DEBT MANAGEMENT

1. Reference. Debt collection procedures for DoDDS are covered in DSAI 7200.3, "Collection of Debts Due the U.S." This section provides guidance on accounting requirements for accounts receivable.

2. Establishing Accounts Receivables. It is the responsibility of the regional accounting offices to establish and maintain subsidiary records for accounts receivables and to

monitor the collection thereof. Accounts receivable may result in either appropriation refunds or appropriation reimbursement. Accounts receivable generally result from any of the following:

Non payment of tuition (Appropriation Reimbursement)
(includes centrally billed amounts).

- b. Unearned travel advances (Appropriation Refund).
- c. Overpayment of allowances (Appropriation refunded).
- d. Overpayments of salary or benefits (Appropriation refunded).
- e. Non-completion of training (Appropriation Refund).

3. Controls. Controls must be established to assure that billings are prompt and documentation is received to support recording accounts receivable. Sources of such data should be obtained consistently from originating activities such as military disbursing offices, civilian personnel offices, tuition records, clerks, schools', etc.).

4. Appropriation Reimbursements. Collections for tuition result in increased fund availability and are, therefore, appropriation reimbursements. This augmentation of appropriated funds is authorized for DoDDS operations appropriations but may not be augmented for any other purpose.

5. Miscellaneous Receipts. Collections for damages and the Treasury share of tuition payments are not income to the DoDDS appropriations but are ultimately deposited as miscellaneous receipts to the Treasury.

6. Appropriation Refunds. Collections resulting from overpayments of pay, reconciliation of LQA, non completion of training, unearned, etc., are appropriation refunds (reduction of obligations) and are netted in accounting records for expenditures.

7. Non-Payment of Tuition. Accounts receivable resulting from non-payment of tuition will be identified on a "by enrollment" basis in the subsidiary records for tuition collections. Since enrollments requiring the payment of tuition are considered reimbursable orders and are accounted for as such, the allotment accounting system will reflect the total amount of accounts receivable as reimbursable. The total accounts receivable (collections minus reimbursements earned) reported in

the allotment accounting system will therefore be supported by detail accounts receivable by student enrollment in the subsidiary tuition collection records.

8. Unearned Travel Advances. Travel advances and collections are recorded in the allotment accounting system on an individual basis by travel order number. A specific file should be established for delinquent travel advances to be reviewed regularly to assure aggressive follow up action.

9. Overpayments of Salary or Benefits. Collections for overpayments of pay are netted with personnel costs and are reflected in the allotment accounting system in this manner. Subsidiary files must be established, however, for all overpayments to support any necessary follow up action in conjunction with the payroll paying office.

10. Collections. As collection vouchers are returned to DoDDS with appropriate voucher number, DSSN identification, etc., it may be recorded as an appropriation reimbursement or refund in the allotment accounting system.

11. Collection Guidelines

a. Orders received may not exceed Annual Reimbursement Authority.

b. Collections and undeposited receipts may not exceed orders received for the applicable fiscal year.

c. Unearned revenues may not exceed unfilled customer orders.

12. Requirement for Subsidiary Records

a. Amounts recorded in the allotment accounting system must be supported by detailed subsidiary records for each enrollment. The following information is minimally required for accounting purposes. Regions may require additional information for management of the tuition collection/debt collection programs or other requirements:

- (1) Student name
- (2) Sponsor
- (3) Amount collected

(4) Accounts receivable amount (Amounts due and payable but not paid).

(5) Amount earned

(6) Collection voucher number

(7) Amounts refunded

b. Subsidiary records must be supported by hard copy documents filed at the regional accounting offices.

13. Delinquent Accounts Receivable. Accounts receivable will be aged on a monthly basis. DSAI 7200.3, "Collection of Debts Due the U.S.," prescribes guidelines for debt collection practices. Accounts receivable subsidiary records should be reconciled monthly with control (summary) amounts in the allotment accounting system.

14. Miscellaneous Collections. Liquidation of accounts receivable such as amounts reimbursed for non-completion of training are appropriation refunds and are recorded as a negative obligation, accrual, and disbursement in the allotment accounting system against the year in which the obligation took place.

15. Reporting Accounts Receivable

Accounts receivable are reported on the SF 220, Schedule 9, "Status of Loans and Accounts Receivables Due from the Public." Regional accounting offices must maintain subsidiary accounts receivable data sufficient to report all applicable categories of information required by the SF 220. In addition, the OMB has set forth an additional requirement for SF 220, Schedule 9 to be supplemented by the "Credit Management Report."

H. MONTH END ACCOUNTING PROCEDURES

1. Automated System Closeout. Procedures for month end closeout of the DoDDS automated accounting system are specifically covered in the "DoDDS Accounting System Training Manual."

2. Cutoff Dates. Cutoff dates should be established in advance, published, and provided to activities responsible for providing documents to the accounting office. Accounting offices should assure that all activities are complying with the requirement to submit documents in a timely manner as established for each type of transaction or activity. All transactions

received by the cutoff date should be recorded in the allotment accounting system and reflected in accounting reports for that month.

3. Accounting Adjustments. Month end accounting reports must reflect accrued costs for payroll, DGSC purchases, other miscellaneous obligations representing significant accrued costs, all reimbursements earned, and any corrections and other adjustments supported by proper documentation.

4. Month End Accounting Reports. A schedule and distribution list for financial reports should be established. Accounting officers should review and verify the accuracy and reliability for all departmental accounting reports before signature by certifying officer and submission to ODS.

I. YEAR END CLOSING PROCEDURES

1. Accounting Responsibilities. Accounting officers are responsible for assuring that all obligations recorded at year end comply with established obligation rules and procedures for the expenditure of funds at fiscal year end.

The following tasks must be accomplished prior to the close of the fiscal year:

a. Commitments should be researched and reviewed for validity. Contract offices should be contacted to determine whether or not contracts have been let, and copies of contracts should be obtained. If it is not possible to obtain documentation prior to year-end, miscellaneous obligation documents (MODS) should be prepared citing the contract number, date of contract, and contract amount. When the contract is obtained, the MOD should be attached to the contract. All commitments must be reduced to zero as of September 30 of the year in which the funds expire.

b. Obligations should be reviewed for validity and adjusted or deobligated accordingly. A formal review of unliquidated obligations must be accomplished in accordance with DSAI 7205.3, "Establishment, Review, and Validation of Obligations." Only validated obligations should remain on the books September 30 of the year in which the funds expire.

c. Accounting reports should be reviewed at the document number level of detail for excessive disbursements, insufficient accruals, duplicate obligations, or other error conditions and corrections made accordingly.

d. All reimbursable orders received should be adjusted to equal the amount of earned reimbursements identifiable to those orders as of September 30; the balance should be carried forward to the next fiscal year: In some cases, however, unfilled customer orders may remain on the books if valid obligations against those orders in the current FY exist but delivery of goods or services (constituting earned reimbursements) has not been made.

e. Accounting reports should be thoroughly reviewed by the accounting officer and prepared for certification.

2. Certification of Year End Accounting Reports. Year end accounting reports will be certified by the Regional Director as follows:

a. Status of Allotment Report.

(1) "I certify that all balances for the accounts as stated in this report are valid and correct."

(2) "I certify that the accounting system has been operated in accordance with accepted accounting principles and that internal controls established for accounting operations and ADP systems have been observed and maintained as designed."

b. Reimbursement Report. "I certify that all amounts earned and collected and reported herein are valid and correct. "

c. The responsibility for certification of year end reports by the Regional Director may not be delegated.

J. FISCAL YEAR START UP

1. Reference. Procedures for start up of the DoDDS automated accounting system are covered in the "DoDDS Automated Accounting System Training Manual."^t

2. Brought Forward Balances. At the beginning of each fiscal year, brought forward balances must be computed for expired year accounts for the following:

- a. Obligations
- b. Accruals
- c. Disbursements

- d. Advances
- e. Orders received
- f. Reimbursements earned
- g. Collections
- h. Gross unpaid obligation
- i. Uncollected reimbursable orders
- j. Net accounts payable

3. M Account. Balances of expired accounts are transferred to the "M" account 24 months after expiration.

4. Fiscal Coding Update. Procedures will be established to ensure that documents are coded in accordance with the current DoDDS fiscal coding structure.

K. REVIEW OF UNLIQUIDATED OBLIGATIONS

Unliquidated obligations will be reviewed on a quarterly basis and at year end, and verified in accordance with DSAI 7205.3, "Establishment, Review and Validation of Obligations."

CHAPTER VI
INSTALLATION REPORTING

A. GENERAL

This chapter describes reports that are prepared at the installation (region) and Headquarters (ODS) levels based on the allotment accounting system.

B. EXTERNAL REPORTS

Installation level reports refer to those reports prepared at the allotment/suballotment level and submitted to ODS.

1. Status of Allotment

a. Description. Provides status of account balances for allotment utilization. Separate reports are produced for current and prior years.

b. Due Date. Eighth workday of the month following the month being reported.

2. Foreign Currency Report

a. Description. Reports obligations subject to foreign currency for input to foreign currency funding projections and preparation of DD 1506, "Foreign Currency Fluctuation report."

b. Due Date. Eighth workday after end of month being reported.

3. Flash Report

a. Description. Provides information on obligations incurred during month.

b. Due Date. Fourth workday after end of month being reported.

4. Report on Obligations (2251)

a. Description. Identifies obligations incurred by object class.

b. Due Date. Eighth workday after end of month being reported.

- 5. 113A Payroll Data
 - a. Description. Identifies numbers of personnel by category of employment, average, and total salary costs.
 - b. Due Date. Eighth workday after end of month being reported.

- 6. Report on Reimbursements
 - a. Description. Identifies reimbursements earned by source of income.
 - b. Due Date. Eighth workday after end of month being reported.

- 7. 1002 Report
 - a. Description. Provides summary data on direct and reimbursable fund status.
 - b. Due Date. Eighth workday after end of month being reported.

c. INTERNAL BUDGETARY AND MANAGERIAL REPORTS

These reports are produced by the DoDDS automated accounting system for use internally. These reports are intended to assist financial management personnel with oversight of budget execution. These reports are normally prepared on a monthly basis but may be prepared as required at discretion of local management.

- 1. Funding by Appropriation
 - a. Description. Lists funding targets by program.
 - b. Distribution. Internal budget and accounting offices.
- 2. Reimbursable Funding Report
 - a. Description. Lists reimbursable funding targets.
 - b. Distribution. Internal budget and accounting offices.

3. Fund Certification Report

a. Description. Provides a snapshot of direct fund availability by major program within appropriation.

b. Distribution. Internal budget and accounting offices.

4. 1002 Report - Direct Funds

a. Description. Provides more detailed information concerning available funds data in support of the status of allotment report broken down by major program or subprogram.

b. Distribution. Internal budget and accounting offices.

5. Status of Funds

a. Description. Reports commitments, obligations, and fund availability for each appropriation broken down by major program for direct and reimbursable funds.

b. Distribution. Internal. budget and accounting Offices.

c. Explanation. Includes Annual Reimbursement Authority (ARA) with Annual Funding Direct (AFD) for major programs.

6. Organization Code Summary

a. Description. Provides commitments and obligations for each appropriation broken down by organization code.

b. Distribution. Internal budget and accounting offices.

7. Object Class Summary Report

a. Description. Reports commitments and obligations for each appropriation broken down by object class and summarized by major object class.

b. Distribution. Internal budget and accounting offices.

8. Payroll Report

- a. Description. Summarizes payroll obligations, accruals, and disbursements by pay period.
- b. Distribution. Budget and accounting branches.
- c. Explanation. Can be used to track gross payroll costs on a pay period basis provided that each payroll is assigned a unique document number. This report should be run after each payroll or payroll accrual is updated.

9. PCS Report

- a. Description. Provides a summary of obligations related to PCS.
- b. Distribution. Internal budget and accounting branches or PCS program managers.
- c. Explanation. Provides expenditure data for all costs entered into the accounting system using a PCS related program code.

10. Travel Reports

- a. Description. Lists TDY obligations, disbursements, and advances for all unliquidated travel orders.
- b. Distribution. Accounting personnel and program managers.
- c. Explanation. Provides expenditure data for all document transactions for which the document type code indicates a travel order.

11. Annual and Quarterly Reimbursable Authority

- a. Description. Lists Annual Reimbursable Authority by appropriation on an annual and quarterly basis.
- b. Distribution. Accounting personnel and program managers.

D. INTERNAL AUDIT REPORTS

The purpose of these reports is to monitor open transaction, identify error conditions, assist in researching problems, and for assuring account balances are correct. These reports are

primarily used by accounting operations branches but may occasionally be useful to functional area managers. All of the following reports are produced by the automated allotment accounting system.

1. Audit 1, Negative Commitments

Provides a listing of all transactions by document number with negative commitments.

2. Audit 2, Unliquidated Commitment

Provides a listing of all unliquidated commitments by document number.

3. Audit 3, Excess Accruals

Provides a list of all accruals exceeding obligations on a document number basis.

4. Audit 4, Insufficient Accruals

Provides a list of document numbers where disbursements exceed accruals for use in research.

5. Audit 5, Unaccepted MIPRs

Provides a list of all unliquidated commitments where the document indicates a MIPR.

6. Aged Commitment Report

Provides a list of commitments in order of age.

7. Aged Travel Advance Report

Provides a list of delinquent travel advances in order or age.

8. Total Account Detail

Provides all expenditure data for every document number entered into the accounting system. This report should be used by accounting personnel to review open transactions and take action accordingly.

9. Reimbursable Accounts Detail

Provides complete status and history of all reimbursement transactions.

CHAPTER VII

DEPARTMENTAL REPORTING

A. GENERAL

DoD 7220.9M, "Accounting Manual" describes the specific reporting formats for Departmental level reports which DoDDS is required to submit to DoD. These reports are prepared at ODS, based on data received in accounting reports from the regions and the ODS allotment accounting system and from funding, disbursements and foreign currency data.

B. DEPARTMENTAL ACCOUNTING REPORTS1. General

Departmental accounting reports are prepared by ODS, Fiscal Division Accounting Branch for submission to WHS, Departmental Accounting Branch and the Director for Information Operations and Reports.

2. External Reports

a. Prepared Monthly.

(1) Flash Report on Obligation Status.

{a) Due Date. Fifth workday of the month following the month being reported.

(b) Preparation. Refer to DoD 7220.9M, "DoD Accounting Manual," for specific preparation instructions. For each appropriation, current month obligations, prior month obligations, direct and reimbursable will be reported. This report is consolidated by ODS from regional flash reports.

(2) DD 1176, "Report on Budget Execution."

(a) Due Date. Fourteenth workday after end of month being reported.

(b) Preparation. DoD 7220.9M, "DoD Accounting Manual," Chapter 93, Section B, contains instructions for the preparation of the DD 1176 Report. This report is derived from data taken from the Status of Allotment Reports submitted by the six DoDDS allotment holders and adjusted for undistributed disbursements, collections, and foreign currency fluctuation.

(3) SF 113-A, "Federal Report on Monthly Civilian Employment."

(a) Distribution. Director for Information Operations and Reports.

(b) Due Date. Fifteenth calendar day following end of month being reported.

(c) Preparation. Refer to Federal Personnel Manual System Supplement 248-2 for report preparation requirements.

(4) 725, "Report on Reimbursements."

(a) Due Date. Eighteenth workday after end of month being reported.

(b) Preparation. Refer to DoD 7220.9M, "Accounting Manual," Chapter 93, for specific reporting instructions. This report is consolidated from regional 725 reports for submission to DoD/WHS. The sum totals of all reimbursable source codes should equal those reported for reimbursable accounts on the DD 1176, "Report on Budget Execution." Source codes reportable to DoD are found in DoD Manual 7110.3M, "Budget and Fiscal Coding Manual."

(5) Foreign Currency Fluctuation Report.

(a) Due Date. Eighteenth workday after end of month being reported.

(b) Preparation. This report is prepared at ODS from foreign currency obligations reported by DoDDS regions on their foreign currency reports and reporting on foreign currency disbursements prepared by the military disbursing offices.

(6) Appropriation Status by Fiscal Year Program and Subaccounts.

(a) Due Date. Eighteenth workday after end of month being reported.

(b) Preparation. Refer to DoD Accounting Manual, 7220.9M.

(7) SF 225, Report on Obligations.

(a) Deadline. Fourteenth workday after end of month being reported.

(b) Preparation. Refer to DoD 7220.9M, "Accounting Manual," Chapter 93, for specific descriptions of items reported. The report is consolidated by ODS from data contained in regional accounting reports.

b. Prepared Quarterly.

(1) SF 220, "Credit Management Report."

(a) Deadline. Eighteenth workday after end of quarter being reported.

(b) Preparation. Refer to DoD/WHS memo August 20, 1986. "Guidelines for Preparation of the Credit Management Report." This report is prepared from consolidated regional input. This report is submitted quarterly and included annually with the submission of the SF 220, "Statement of Financial Position."

c. Prepared Annually.

(1) SF 220, "Report on Financial Condition."

(a) Due Date. Fourteenth workday after end of Fiscal Year.

(b) Preparation. Specific instructions for the preparation of SF 220 is provided in DoD 7220.9M, "DoD Accounting Manual," and 2-4100, "Federal Agencies Financial Reports," June 1986. The information contained is derived from year end account balances as reported on the DD 1176, "Report on Budget Execution."

(2) SF 220.9, Schedule 9, "Report on Accounts and Loans Receivable Due From the Public."

(a) Due Date. Fifteenth workday after end of Fiscal Year.

(b) Preparation. Refer to 2-4100, "Treasury Financial Manual," or DSAI 7200.2, "Advance Collection of Tuition," and Schedule 9 reporting for detailed instructions on preparation of SF 220, Schedule 9. This report is derived from data submitted by DoDDS regions and is included as part of the SF 220, If Statement of Financial condition."

DISTRIBUTION : B, H, I, K, L, M