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• 1.0.

The primary objective of the audit was to assess selected elements of the Application Change Testing and Evaluation program for the SAILS system and that programs interface with the STARFIARS ial information system. The secondary objective was to assess related internal controls. The audit identified a need for improvements in reconciliations of inventory balances, management of intransit inventories, and computer security. Read more Last Updated 09 Aug 2020 Download citation What type of file do you want. RIS BibTeX Plain Text What do you want to download. Citation only Citation and abstract Download ResearchGate iOS App Get it from the App Store now. Install Keep up with your stats and more Access scientific knowledge from anywhere or Discover by subject area Recruit researchers Join for free Login Email Tip Most researchers use their institutional email address as their ResearchGate login Password Forgot password. Keep me logged in Log in or Continue with LinkedIn Continue with Google Welcome back. Keep me logged in Log in or Continue with LinkedIn Continue with Google No account. All rights reserved. Terms Privacy Copyright Imprint. DFAS is responsible for all payments to servicemembers, employees, vendors, and contractors. It provides business intelligence and finance and accounting information to DOD decisionmakers. DFAS pays all DoD military and civilian personnel, retirees and annuitants, as well as major DoD contractors and vendors. DFAS also supports customers outside the DoD in support of electronic government initiatives. Many sites were integrated into major centers. Since its inception, the agency has consolidated more than 300 installation level offices into nine DFAS sites and reduced the number of systems in use from 330 to 111. Accessed on April 11, 2017. Retrieved April 27, 2011. Retrieved April 27, 2011. Santa Monica, CA RAND Corporation. Retrieved April 3, 2017. Retrieved April 3, 2017. Briefing paper number 48. <http://www.viva-web.de/uploads/canadian-tire-manual-push-mower.xml>

Harvard Law School Briefing Papers on Federal Budget Policy. Retrieved April 12, 2017. Retrieved on April 11, 2017. Accessed on April 12, 2017. Accessed on April 11, 2017. By using this site, you agree to the Terms of Use and Privacy Policy. The reliability of contract disbursing data is critical to the ability of the Defense Finance and Accounting Service in Columbus, Ohio, makes tens of billions of dollars of contract payments for the Army, the Air Force, and the Navy. The Center relies on the Mechanization of Contract Administration Services (MOCAS) to process military contract payments. This report discusses 1) if, and to what extent, the Department planned improvements to the contract payment system. IDENTIFIER DOD Biennial Financial Management Improvement Plan Appendix I Objectives, Scope, and Methodology Used for Army 11. Table 2 Examples of Differences in Contract Accounting Reference Number (ACRN) Balances. Between MOCAS and Accounting Records 14. Table 3 Strata for Army Sample of 534 Fiscal Year 1997 MOCAS Transactions Transactions 23. ACRN Accounting Classification Reference Number. DCMC Defense Contract Management Command. DFAS Defense Finance and Accounting Service. DOD Department of Defense. DPPS Defense Procurement Payment System. EOR element of resource. MOCAS Mechanization of Contract Administration Services. NULO negative unliquidated obligation. Accounting and Information Management Division The Honorable Charles E. Grassley. United States Senate. Dear Senator Grassley. The reliability of contract disbursing data is critical to the ability of the Department of Defense. In response to your request, this report discusses Army and Air Force Accounting Service (DFAS) payment center in.

Columbus, Ohio, makes contract payments for the Army, the Air Force, and the Navy. In fiscal years 1997 and 1998, DFAS Columbus Administration Services MOCAS system to process DOD contract payment. Our objectives were to determine 1) if, and to what extent, contract payments are accurate. Our sample results showed billions of dollars of differences in the way contract payments are processed. These differences related primarily to the current accounting system. Further, our analysis showed that about one of every two dollars processed by DFAS Columbus did not send most MOCAS adjustments to the DFAS accounting system. Columbus officials, the accounting stations did not generally accept MOCAS data. In addition to transaction-level differences, contract balances including Force transactions. Differences in contract balances represent timing differences. DOD has a number of initiatives planned or under way to address acknowledged differences. One of the initiatives is to integrate MOCAS with the DFAS system. In March 1999, when we briefed DOD systems, we noted that as of August 1999, the Defense Contract Management Command had proposed an overall approach to help ensure the accuracy of contract payments. The approach relies on the use of MOCAS or by some other automated means. We are making recommendations that address the need for DOD to develop a system that can process contract payments accurately. Our results are based on a stratified random sample of 534 Army and Air Force transactions. Fiscal year 1997 data were the basis for any statistical analysis, the results are subject to some limitations. This means that if you were to determine the true value, it is between the lower and upper limits of the confidence interval. Our work was performed from May 1998 through August 1999 in accordance with the terms of our contract. We performed our work at the Missouri, operating location; 5 and the DFAS Dayton, Ohio, operating location. Secretary of Defense or his designee. The Under Secretary of Defense for Acquisition and Accounting processes are complex, generally involving the use of DFAS, created in 1991 to consolidate DOD payment and accounting functions for the Army and the Air Force, as well as other DOD organizations.

<https://www.informaquiz.it/petrgenis1604790/status/flotaganis22052022-0013>

The various DOD DFAS Columbus Center uses MOCAS to make payments on contracts for all DODAs of June 1999, MOCAS After recording contract disbursements, DFAS accounting stations responsible for recording these data in the various DOD organizations accounting systems. The DFAS St. Louis operating location Army at a greater level of detail than in MOCAS. In June 1998, DFAS Due to system integration problems, most contract payments were not processed. However, as of August 1999, most MOCAS disbursement and collection were processed. Prior to the mid-1990s, about half of the MOCAS contract payment data were not processed. By fiscal year 1997, DFAS Columbus Accounting Records Affect Data Reliability. Our sample results identified billions of dollars of differences in the way contract payments are processed. Another significant factor that contributes to differences between these Our analysis of Army and Air Force transactions showed that about one of every two dollars

processed DFAS Columbus officials, these accounting stations did not generally accept MOCAS adjustments. Timing differences and the cumulative effect of unreconciled differences in our analysis of fiscal year 1997 Army and Air Force contract transactions, MOCAS data to the accounting systems used for the Air Force. Army DFAS accounting station officials making a different determination about how. Specifically, our analysis of a The DFAS Army accounting station Army transactions. DFAS St.

<http://mmech.com/images/Dimplex-Duoheat-Radiator-Installation-Manual.pdf>

Louis accounting station officials could not. As a result, detailed transaction data were. Table 1 Fiscal Year 1997 MOCAS Transactions That Were Recorded Differently. Therefore, the total differences will not necessarily equal the sum of the. As shown in table 1, based on our analysis of the transactions in our. These differences. For example, our Army sample included transactions. We previously reported 12 that inaccurate reporting by object class hampers. In addition, because the Congress has asked for and DODs lack of adequate control over disbursements outlays of appropriated Congressional Budget Office use historical outlay data in various analyses, Unreliable DOD contract payment data can impact such analyses and the. Our analysis of Army and Air Force fiscal year 1997 MOCAS transactions also. For example, Also during fiscal year 1997, DFAS Columbus. Because of the. Moreover, prior to February 1999, DFAS Columbus did not send most MOCAS. Columbus officials, the accounting stations did not generally accept MOCAS. Of the total. Force accounting records, primarily due to the automated transmission of. According to DFAS St. Louis accounting officials, since a February 1999 DFAS Accounting Classification Reference Numbers, two digit codes representing Army and Air Force funds control. Obligations are established at the ACRN. Because obligations are recorded at the ACRN level, maintaining these. For the ACRNs associated with the transactions. For the ACRNs associated with the Army and Air Force samples. Therefore, the total differences in ACRN. Table 2 Examples of Differences in Contract ACRN Balances Between MOCAS and. Accounting Records. Discrepancies in ACRN balances undermine the reliability of Army and Air.

<https://mohacad.com/images/Dimplex-Dgwh4031-Manual.pdf>

Force account balances used for funds control and contract management. Similarly, the ACRN identified in the Army example shows a difference of. Table 2 also indicates that DFAS Columbus may. Conversely, more disbursements or less obligational authority could be. DODs payment validation process is. Air Force payment activity, including NULOs related to MOCAS contract. Payment Data. DOD has a number of initiatives planned or under way that are intended to. However, DOD does not yet have a documented, detailed plan with milestone. One of DODs improvement initiatives is centered on a new contract payment. According to. DODs 1998 Biennial Financial Management Improvement Plan, the initiative. According to DOD system integration officials, DODs new concept of. In addition to the DFAS Corporate Database, the planned system is to include. System. The Standard Procurement System would replace the contract. DPPS would replace. MOCAS contract payment functions, including computation of payment amounts. According to a DOD system integration directorate official, DOD began. According to DFAS and Defense Contract. Management Command DCMC officials working with the system integration. The DCMC official told us that DOD is. DODs planned corporate systems are designed to address some of the business. In March 1999, when we briefed DOD systems integration officials on the. However, DOD did not yet have a documented, detailed plan with milestone. The goal of this effort is to determine the best information on the status. For example, the policy may include a. The criteria for such contracts should be specified.

Also, the policy must. If the latter, DOD has not yet completed a strategy for addressing the fundamental problem. As DOD moves forward to. In implementing DODs new corporate procurement and payment systems, we. Defense Comptroller and the DCMC to develop and implement a data. In

commenting on a draft of this report, DOD stated that the departmentIn addition, DODs responseA program managementAccording to DOD, these plansDODs response stated that this effort is formalized in a directiveWe are pleased that DOD is taking action to develop and document aWe will review the new directive when it isDOD also provided several technical comments on the draft report, which weHowever, DOD made aThe stratified random sampling method we usedclassical variable. This samplingThe results of each stratum are thenThis method took intoFurther, DOD stated that the fiscal year 1997 data we reviewed were somewhatHowever, to theWe are sending copies of this letter to the Honorable William S. Cohen. Secretary of Defense; the Honorable Louis Caldera, Secretary of the Army;Blum, Director, Defense Finance and Accounting Service. We are also sendingPlease contact me at 202 5129095 if you or your staff have any questionsSincerely yours. Lisa G. Jacobson. Director, Defense Audits. Objectives, Scope, and Methodology. In response to your request, our objectives were to determine 1 if, and toForce official accounting records differed from MOCAS disbursing systemOur results are based on a stratified random sample of 534 Army andFiscal year 1997 data were theAs with any statistical analysis, the results are subject to someThis means that if you were to determineTable 3 Strata for Army Sample of 534 Fiscal Year 1997 MOCAS TransactionsTable 4 Strata for Air Force Sample of 523 Fiscal Year 1997 MOCAS.

TransactionsTo assess the potential effect of identified differences on the reliabilityWe did not determine the accuracy of transactions recorded in MOCAS and theTo determine the effect any identified deficiencies would have on DODsDODs efforts to develop a concept of operations for the development of the. Defense Corporate Database and its supporting systems. We also met with. DODs systems integration team to discuss the impact of MOCAS dataOur work was performed from May 1998 through August 1999 in accordance withWe performed our workMissouri, operating location; and the DFAS Dayton, Ohio, operating location. Comments From the Department of Defense. GAO Contacts and Staff Acknowledgments. Gayle L. Fischer, 202 5129577. Keith E. McDaniel, 937 2587955. In addition to those named above, Brian Chan, Francine DelVecchio, James. Loschiavo, Robert C. Sommer, and Evert A. Stevens made key contributions toRelated GAO Products. Financial Management Analysis of DODs First Biennial Financial Management. Major Management Challenges and Program Risks Department of Defense. Financial Management Problems in Accounting for Navy Transactions Impair. Financial Management Improvements Needed in Air Force Vendor Payment. Financial Management Seven DOD Initiatives That Affect the Contract Payment. Department of Defense Financial Audits Highlight Continuing Challenges to. Financial Management DOD Progress Payment Distribution Procedures. Financial Management Improved Reporting Needed for DOD Problem. Contract Management Fixing DODs Payment Problems Is Imperative. Financial Management Strong Leadership Needed to Improve Armys FinancialUsed for Army 11. Table 3 Strata for Army Sample of 534 Fiscal Year 1997 MOCAS TransactionsTransactions 23Therefore, the totalNSIAD98136, May 18, 1998.For example, spendoutScorekeeping tracks data such as budgetMOCAS transactions in the applicable DFAS accounting systems. For the Air.

Force, DFAS officials stated that timing differences were generally limitedSPS is planned toIt is expected toAuditors Research Foundation, December 1991. The disbursing officer is responsible for all travel B. Accuracy and Propriety of Payments. The disbursing officer is not responsible for preparation of the traveler's voucher. If requested, however, disbursing office personnel may provide assistance and guidance. The disbursing officer, or if designated, the Certifying Officer is responsible for the accuracy and propriety of payments, ensuring the travel statements and vouchers are accurate and properly supported. The disbursing officer has direct control over the data review and document comparison before and after payment on submitted vouchers. The disbursing officer is not required to pay incomplete, improperly prepared, or doubtful claims. Random Audits. The disbursing office will use random audits using C. statistical sampling techniques for prepayment examination of travel vouchers to support certification and payment. Random sample quality assurance reviews will be conducted at disbursing offices to provide assurance that

travel vouchers are accurate and properly supported. Performance measures and procedures to track the progress of disbursing offices will be used to track the random audit process. Payment Method. Electronic Fund Transfer is the means by which a travel 080102. Checks may be used to make a travel payment as an exception. Supervisors may authorize check payment in limited situations where the traveler does not have access to an account at a financial institution that can receive EFT transmissions. Split disbursement, which permits direct payment to the travel card contractor for charges incurred on the travel card and to the card holder for any residual amount, may be used where available. The traveler shall be paid all amounts due on 080103. When the disbursing officer detects an overpayment, in 080104.

The traveler is required to pay the indebtedness within 30 days after the date of notification. If payment is not received within the 30 days, collection action shall be initiated as outlined in Volume 5 of this regulation. Over Advances. When the disbursing officer determines, upon settlement 080105. If the traveler does not repay the advance within the specified period, collection action shall be initiated as required by section 0303 of this volume. Customer Service Information. The disbursing officer should offer 080106. Income Taxation of Reimbursable TDY Allowances. The definition of 080107. TDY payments liable for taxation is found in the JFTR, chapter 2, part D and the JTR, chapter 4, part J. When, during the period contemplated by the orders at one location, the orders are extended to a period exceeding a year, the period subject to taxation will be measured from the date of the order directing the additional or extended duty. Additionally, the taxation is based on the intent of the original orders. If the original orders are for a period of a year or longer and the actual assignment is completed in less than a year, the entire period is subject to taxation. Additional forms to include electronic formats, may be used as prescribed in DoD Component instructions. 0803 VOUCHER PREPARATION 080301. Completion. The traveler is responsible for the preparation of the travel voucher. Even when someone else prepares the voucher, the traveler is responsible for the truth and accuracy of the information. When he or she signs the form, the traveler attests that the statements are true and complete and is aware of the liability for filing a false claim. All claims and attached statements must be completed using ink, typewriter, or computer generated forms. Itinerary. Claims must contain a complete itinerary for the entire period of 080302. travel. This includes return to the PDS during temporary duty and periods of leave used.

On claims for TDY travel, the first entry should always be the traveler's residence or office, as applicable, except for aircrews table U2C1, JFTR or extended TDY TDY in excess of 30 days. The first entry on PCS travel claims should be the last PDS. Travel from the residence or office to a carrier terminal does not need to be listed in the itinerary; the mileage or taxi is claimed as a reimbursable expense. This also applies to travel from a carrier terminal to the place of lodging or TDY site. Reimbursable Expenses. 080303. reimbursable expenses. The traveler will enter all allowable 080304. Recruiting Expenses. Travelers will receive 75 per cent of the per diem rate on the first and last day of travel. 0804 SUBMISSION OF TRAVEL CLAIMS General. All claims must be submitted within 5 days of return to or arrival 080401. at the PDS. In the case of extended TDY, the traveler must submit a claim for each 30 day period. That claim must be submitted within 5 days after each 30 day period. TDY Claims. TDY travelers must complete and submit a travel voucher 080402. Compute and determine travel entitlement and forward computed 4. travel claim voucher and supporting documents to the disbursing office for payment or interface with the disbursing system for payment. PCS Claims. PCS claims are submitted directly to the disbursing or 080403. The disbursing office will pay all claims submitted within a 1 year period of separation or retirement. The disbursing office servicing Marine Corps separatees or retirees will pay all claims submitted within a 60 day period of the month of separation or retirement. Claims received after the above stated periods will be forwarded to Army Retirees, forward claims to DFASIN Attn Director, Network Operations, Dept 3705 8899 E. 56th Street Indianapolis, IN 462493705 Separates, shall forward claims for settlement to the last permanent duty station.

Travel allowances payable in advance to separating or retiring enlisted members for personal travel home may not be used to offset any debts to the government. Travel allowances payable to enlisted members after they have returned home may be withheld and applied against their debts. Also, advances and settlements of dependent travel allowances and household goods can be applied to indebtedness to the government. 080405 Deceased and Next of Kin Unsettled Claims for Deceased Travelers. The individual designated by A. the Service to settle a deceased member's affairs is responsible for the preparation of travel statements for travel of deceased members. The disbursing officer will compute and forward all claims to the servicing DFAS Center section 0105 for payment or collection. For deceased employees, any outstanding travel claims may be signed by the surviving spouse or legal representative, the executor, or administrator. These claims are computed locally and forwarded to civilian payroll for inclusion in the death claim payment. Claims for Dependents of Deceased Members. Travel performed under B. the provisions of JFTR, Chapter 5, paragraph U5241, must be supported by two copies of DD Form 1300 Department of Defense Report of Casualty. 1. If claim is for travel to a member's home of record as shown on DD Form 1300, no further documentation is required. 2. If claim is for travel to the official residence of a relative, a statement must be furnished to that effect showing the name and relationship of the person to whose residence travel was performed. Travel Under Classified Orders. If classification of a TDY order is necessary, the special order must be classified, marked, and handled according to the applicable DoD Component security regulation. These classified orders should be distributed only to persons who have the proper clearance and that require a copy of the order.

If an unclassified extract from a classified order furnishes enough information, it may be used to support the payment voucher. This will permit filing an unclassified travel voucher. For classified locations, the traveler must indicate in the itinerary of the travel claim the location by showing site 1, site 2, and so forth. If the disbursing officer can apply the per diem rate, the claim should be paid. However, if the disbursing officer does not have knowledge of the location or the traveler insists on showing the location, process the travel claim and documentation per component instructions. 0805 QUESTIONABLE CLAIMS 080501. Request for Advance Decision. A DoD disbursing officer or certifying officer may request, through the Per Diem, Travel and Transportation Allowance Committee, an advance decision by the Comptroller General on legal issues. Such officers are entitled to an advance decision on any questionable voucher presented for payment. The request is prepared and submitted as required in applicable Component directives, and addressed to the U. S. General Accounting Office, Payment Branch, Claims Group, Room 5446 GCD, Washington, DC 20548. The first paragraph shall include a statement that the request is made under the authority of 31 U.S.C. 3529 reference h. Submit the original and two copies to the DFAS Center which services the DoD Component that funds the travel order. The servicing DFAS Center reviews each request and contacts the disbursing officer to resolve any questions. The servicing DFAS Center reviews the case B. and prepares a decision package for approval or disapproval of the claim by the Center director. If a decision is rendered that the payment is proper, the original voucher is returned to the disbursing officer for payment.

The servicing DFAS Center includes a statement in the transmittal letter that if the disbursing officer disagrees, the file may be returned for further adjudication and possible submission to the General Accounting Office GAO. Doubtful Travel Claims. If a traveler desires to contest a decision of the 080502. It is the traveler's right to have his or her claim forwarded for reconsideration. The disbursing officer has the responsibility of informing the traveler of this right. To have a claim reconsidered, send a copy of the claim, letter of explanation from the traveler, endorsement from approving official, and a letter of position from the disbursing officer through the appropriate DFAS Center section 0105, to the following address Claims involving travel of military members Defense Office of Hearings and Appeals Claims Division P. O. BOX 3656 Arlington, VA 22203 Claims involving travel and relocation expenses of civilian employees General Services Administration

Board of Contract Appeals 18th and F Streets, NW Washington, DC 20405 Unions and ThirdParty Review When the claimant is covered by a 080503. The AO is responsible for determining that 080601. Submission of Voucher. The AO is responsible for the submission of the 080602. We are a nonprofit group that run this service to share documents. We need your help to maintenance and improve this website. It may not be available at this time, the URL may have changed, or we may be experiencing technical problems locating it. If possible, include the resource's title and the URL that is no longer working. We've made big changes to make the eCFR easier to use. Be sure to leave feedback using the Help button on the bottom right of each page! The Public Inspection page may also While every effort has been made to ensure that Until the ACFR grants it official status, the XML The Routine Uses are effective at the close of the comment period. Counts are subject to sampling, reprocessing and revision up or down throughout the day.

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