



## Disbursing and Collecting (Cash Accountability) (DISB)

Process Details  
16 JAN 2020

Instructions: Please use the process details in conjunction with the process map to review each Manage Disbursement process. Key definitions have been provided below to help you navigate through the process details. All feedback should be included in the yellow "Feedback" column (Column G on each tab) and returned to BPS via email: [usarmy.indianapolis-in.fin-mgt-cmd.mbx.bps@mail.mil](mailto:usarmy.indianapolis-in.fin-mgt-cmd.mbx.bps@mail.mil) or via the respective BPS Process Standard Collaboration Space.

### Key Definitions:

**Process Details:** An Excel spreadsheet that contains the details behind each step in the process that cannot fit on the process map (i.e. transaction posting logic, links to trainings, regulations, internal control language, job aids, templates, etc.)

**Process Map:** A visual depiction of the end-to-end process that highlights process owners, internal controls, creation of a General Ledger (GL) entry, generation of key supporting documents and ERP transaction codes.

### Process Details Definitions:

Column Name	Definition
Map Step	The numbered iteration for each specific process step.
Business Process Model Name	The overarching process that is being broken down into a step-by-step format.
Process Step	The specific step in the Business Process Model.
Process Description	The detailed description explaining what the Process Step entails.
Process Owner	The organization or department that is responsible for this Process Step.
Business Rules	Relevant Department of Defense (DoD) or Army policy that pertains to the process step.
Control	The methods and procedures that are implemented to ensure validity and accuracy of the financial statements.
System	The system that is used to perform the activities described in the corresponding process step.
Transaction Code	Consists of letters, numbers, or both, and is entered in the command field at the top of the SAP screen.
TFM Transaction Code	Represent the grouping of categories to provide a basic framework for organizing transactions.
DoD Transaction Code	Represents the DoD Standard Financial Information Structure (SFIS) transaction code, which incorporates the TFM Transaction Codes to provide a basic framework for organizing transactions.
General Ledger (GL) Impact	Any transaction that affects the general ledger.
KSDs	Key Supporting documents as defined in the OSD FIAR Guidance (Appendix B) and the DASA-FO KSD Matrix.
Feedback	Please insert your feedback related to each process step in this column.
Comments	Any important notes that the reader should know.

### Key Tip(s):

**Table of Contents:** Tab 'Table of Contents' is a hyperlink enabled table of contents that will link to the respective process details for ease of navigating the file. The top left cell of every process detail worksheet contains a hyperlink to take the user back to the 'Table of Contents.'

Table of Contents	Page
Instructions	1
Control Definitions	3
Overview	4
1.0 Process Treasury Disbursing (A)	6
2.0 Post Treasury Disbursements (A)	8
3.0 Process Non-Treasury Disbursing (A)	10
4.0 Process Post Pay (A)	13
5.0 Process Limited Depository Account (LDA) Disbursing (A)	16
6.0 Process Collections (B)	18
7.0 Reverse Collections (B)	20
8.0 Process Electronic Funds Transfer (EFT) Reject & Return (B)	21
9.0 Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	22
10.0 Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	23
11.0 Process Overage of Funds (AB)	25
12.0 Process Loss of Funds (AB)	26
13.0 Post GFEBS Self-Entitled Disbursements & Collections (AB)	28
14.0 Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	30
15.0 Post Other GF Disbursements & Collections (AB)	34
16.0 Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	38
17.0 Post Other WCF Disbursements & Collections (AB)	40

Procure-to-Pay (P2P)/Order-to-Cash (O2C): Disbursing and Collecting (Cash Accountability) (DISB)

Control	Acronym	Definition
Control	P2P-DIS-001	During end of day processing, when received, designated Army personnel record cash/check on the 1131 Cash Collection Voucher (CCV). All entries are reviewed for completeness and accuracy and evidenced by the signature and date of the individual who received and recorded the cash/check on the 1131.
Control	P2P-DIS-002	On a monthly basis, Army Disbursing Operations reviews the Standard Form (SF) 1149, Statement of Designated Depository Account, and supporting documentation with the appropriate bank statement to ensure that the interest, service charges, checks drawn, deposits, and transfers all reconcile during the Monthly LDA Reconciliation process within DDS. This control is evidenced by the automated system timestamp resulting from the Disbursing Operations action.
Control	P2P-DIS-003	The Authorizing Official certifies the SF 1034, after ensuring information regarding the LOA is correct, and submits the SF 1034 and the supporting documentation (i.e. the contract, receiving report and invoice or an SF 44) within the appropriate system (i.e. DDS). All entries are evidenced by the automated system timestamp resulting from the Field Level Army Disbursing Operations Authorizing Official's action.

Map Step	Business Process Model Name	Pre-Defined Sub-Process Name	Pre-Defined Sub-Process Description
OV 1.0.1	Overview	Treasury or Non-Treasury Disbursing?	If Disbursing via Treasury, then proceed to the Process Treasury Disbursing sub-process. If Disbursing via Non-Treasury, then proceed to Process the Non-Treasury Disbursing sub-process.
OV 1.0.2	Overview	1.0 Process Treasury Disbursing (A)	The <i>Process Treasury Disbursing</i> sub-process begins when the Payment Application Modernization (PAM), a Treasury system, receives a Ready to Pay File from a bulk payment run in the General Fund Enterprise Business System (GFEBS) from an originating entitling area. Once validated, The Treasury disburses payments, and the Federal Reserve Bank (FRB) provides confirmation of disbursement.
OV 1.0.3	Overview	2.0 Post Treasury Disbursements (A)	The <i>Post Treasury Disbursements</i> sub-process begins when personnel from the Defense Finance and Accounting Service (DFAS) Accounts Maintenance and Control (AM&C) log into the Treasury System, Central Accounting Reporting System (CARS). DFAS AM&C reconciles the Payment Settlement Listing (PSL) to the Government-Wide Accounting (GWA)/CARS Treasury Disbursing Operations (TDO) report to validate payments certified are paid by Treasury. Variances are resolved, DFAS AM&C uploads the data to General Fund Enterprise Business System (GFEBS), and the data is then interfaced into the Defense Cash Accountability System (DCAS).
OV 1.0.4	Overview	3.0 Process Non-Treasury Disbursing (A)	The <i>Process Non-Treasury Disbursing</i> sub-process begins when an entitlement system transmits disbursement data as a Ready to Pay File/Interfaced File to Automated Disbursing System (ADS) or Deployable Disbursing System (DDS). Mechanization of Contract Administration Services (MOCAS) receives disbursement data from the entitling module within MOCAS. MOCAS administers (i.e., entitles) contracts and disburses accordingly. Once the disbursement data has been received, Disbursing Operations proceeds with processing via the appropriate path depending on the payment vehicle. From there, the process continues in the Process Post Pay sub-process.
OV 1.0.5	Overview	4.0 Process Post Pay (A)	The <i>Process Post Pay</i> sub-process begins with performing edit checks to determine if the Post Pay File contains valid data. After passing edit checks, Accounting Operations processes the Post Pay file to the originating entitling area. Depending on the entitlement, the appropriate system posts the Post Pay file in one of several sub-processes. If the interface does not pass edit checks, Disbursing Operations researches and performs corrective actions before processing the Post Pay File to the originating entitling area.
OV 1.0.6	Overview	Pay via LDA?	If the payment is via a Limited Depository Account (LDA), then proceed to <i>Process Limited Depository Account (LDA) Disbursing</i> sub-process. If the payment is not via LDA, then determine what type of posting Disbursements/Collection the transaction is.
OV 1.0.7	Overview	5.0 Process Limited Depository Account (LDA) Disbursing (A)	The <i>Process Limited Depository Account (LDA) Disbursing</i> sub-process begins when the Disbursing Operations' Disbursing Agent records the funds into the LDA check register. Disbursing Operations then sends the funds to the LDA for the amount of the payment. The LDA can receive funds from ITS.gov, or via check or cash deposit. The LDA's Financial Institution then records the funds into the LDA.
OV 1.0.8	Overview	What Type of Post Disbursements/Collections is the Transaction?	<p>If the type of Post Disbursements/Collections is for General Fund Enterprise Business System (GFEBS) Self-Entitled, then proceed to <i>Post GFEBS Self-Entitled Disbursements &amp; Collections</i> sub-process.</p> <p>If the type of Post Disbursements/Collections is for General Fund (GF) Transactions By Others (TBO), then proceed to <i>Post GF Transactions By Others (TBO) Disbursements &amp; Collections</i> sub-process.</p> <p>If the type of Post Disbursements/Collections is for other GF, then proceed to <i>Post Other GF Disbursements &amp; Collections</i> sub-process.</p> <p>If the type of Post Disbursements/Collections is for Working Capital Fund (WCF) TBO, then proceed to <i>Post WCF Transactions By Others (TBO) Disbursements &amp; Collections</i> sub-process.</p> <p>If the type of Post Disbursements/Collections is for other WCF, then proceed to <i>Post Other WCF Disbursements &amp; Collections</i> sub-process.</p>
OV 1.0.9	Overview	13.0 Post GFEBS Self-Entitled Disbursements & Collections (AB)	The <i>Post GFEBS Self-Entitled Disbursements &amp; Collections</i> sub-process begins with General Fund Enterprise Business Systems (GFEBS) receiving the Post Pay file and performing Intermediate Document (IDOC) edits. GFEBS locates the entitling document and posts the disbursement, thereby liquidating the obligation. After performing Defense Cash Accountability System (DCAS) edit checks, the Post Pay file either interfaces with GFEBS or continues into the Process Non-Treasury Disbursing sub-process.
OV 1.0.10	Overview	14.0 Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	The <i>Post GF Transactions By Others (TBO) Disbursements &amp; Collections</i> sub-process begins with Defense Cash Accountability System (DCAS) receiving the Transaction by Others (TBO) Transaction File. Defense Finance & Accounting Service (DFAS) Accounts Maintenance & Control (AM&C) makes a determination as to whether the transaction should be processed in an Enterprise Resource Planning (ERP) system or a legacy system. For ERP systems, the appropriate system then attempts to locate the matching obligation for each disbursement or receivable for each collection. Successful matches result in posting of disbursements or collections, and unsuccessful matches result in the posting of unmatched transactions. Standard Finance System (STANFINS) or Standard Operations and Maintenance Army Research Program (SOMARDS) are the legacy systems that can process the file. The legacy system runs a daily cycle and generates an error report. If there are errors, then DFAS AM&C researches the cause of the error and manually performs corrective action.

Map Step	Business Process Model Name	Pre-Defined Sub-Process Name	Pre-Defined Sub-Process Description
OV 1.0.11	Overview	15.0 Post Other GF Disbursements & Collections (AB)	The <i>Post Other GF Disbursements &amp; Collections</i> sub-process begins with General Fund Enterprise Business Systems (GFEB) receiving a file to Operational Data Store through an interface. After performing Intermediate Document (IDOC) edits, GFEB attempts to locate the matching obligation/or receivable for disbursement and collection. Successful matches result in posting of disbursements or collections, and unsuccessful matches result in the posting of unmatched transactions. Standard Finance System (STANFINS) or Standard Operations and Maintenance Army Research Program (SOMARDS) are the legacy systems that can process the file. The legacy system runs a daily cycle and generates an error report. If there are errors, then Defense Finance & Accounting Service (DFAS) Accounts Maintenance & Control (AM&C) researches the cause of the error and manually performs corrective action.
OV 1.0.12	Overview	16.0 Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	The <i>Post WCF Transactions By Others (TBO) Disbursements &amp; Collections</i> sub-process begins with the creation of a data file in the Defense Cash Accountability System (DCAS), which sends the file to the Defense Disbursing Analysis Report System (DDARS) as part of a batch every night. After running queries and performing file edit checks, the Defense Finance and Accounting Service (DFAS) – Columbus (CO) System Administration sends the file to Account Maintenance and Control (AM&C). DFAS AM&C validates records and obtains the Army Blocked Report, and verifies the line count and net amount before sending the file to DFAS Information Technology (IT) or Communications – Electronic Command (CECOM) LMP Sustainment Division. DFAS-IT or the CECOM LMP Sustainment Division processes the files, after which DFAS AM&C identifies unposted transactions and researches files in order to perform corrective action for those transactions.
OV 1.0.13	Overview	17.0 Post Other WCF Disbursements & Collections (AB)	The <i>Post Other WCF Disbursements &amp; Collections</i> sub-process begins with the Defense Finance and Accounting Service (DFAS) Departmental Reporting or Disbursing Operations uploading a Statement of Accountability (SOA) spreadsheet to the CORP2 server. Defense Finance and Accounting Service (DFAS) Accounts Maintenance & Control (AM&C) compares the Statement of Accountability (SOA) with the Statement of Transactions (SOT). If the two amounts are equal, then DFAS AM&C saves the file, and if not, DFAS AM&C reviews the file and uploads corrections. After an accounting technician (AT) verifies the batches are loaded into the system, the files are imported into Logistics Modernization Program (LMP). The data from this file is exported to the CORP1 server.
OV 1.0.14	Overview	Select Appropriate Path	If the Disbursement/Collections is for an Electronic Funds Transfer (EFT) reject or return, then proceed to the <i>Process Electronic Funds Transfer (EFT) Reject &amp; Return</i> sub-process. If the Disbursement/Collection is for an EFT recalls or reversals, then proceed to the <i>Process Electronic Funds Transfer (EFT) Recalls &amp; Reversals</i> sub-process.
OV 1.0.15	Overview	9.0 Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	The <i>Process Electronic Funds Transfer (EFT) Recalls &amp; Reversals</i> sub-process begins with Disbursing Operations initiating recalls and reversals to retrieve items sent in error with the receipt and validation of returned check information. Disbursing Operations provides the trace number to the customer so the customer can notify his or her financial institution. If the financial institution successfully achieves resolution, the process ends. If it cannot achieve resolution, Disbursing Operations initiates a recall of the EFT and issues a letter of indemnity that releases the financial institution of any liabilities or penalties. If Disbursing Operations achieves resolution, then the process ends. If Disbursing Operations cannot achieve resolution, the Field Level issues a Letter of Indebtedness, after which the financial institution returns excess funding to Disbursing Operations.
OV 1.0.16	Overview	8.0 Process Electronic Funds Transfer (EFT) Reject & Return (B)	The <i>Process Electronic Funds Transfer (EFT) Reject &amp; Return</i> sub-process shows the receipt and verification of EFTs previously disbursed and have been rejected or returned. Once the rejected/returned data is verified as accurate, it is provided to Corporate Electronic Funds Transfer (CEFT) to be processed as either Civilian Pay, Military Pay, or another transaction type.
OV 1.0.17	Overview	6.0 Process Collections (B)	The <i>Process Collections</i> sub-process shows the processing of funds that have been received and the preparation of the Department of Defense (DD) 1131, Cash Collection Voucher (or equivalent documentation) in order for funds to be recorded into accountability.
OV 1.0.18	Overview	7.0 Reverse Collections (B)	The <i>Reverse Collections</i> sub-process begins with the Field Level Disbursing Operations preparation and review of vouchers for a collection received, after which it reverses the collection for disbursing purposes. If the Field Level Disbursing Operations Authorizing Official approves the package, then the official sends the certified Standard Form (SF) 1034, Public Voucher for Purchases and Services Other Than Personal and supporting documentation to Disbursing Operations, after which the process continues in the Process Non-Treasury Disbursing sub-process. If the official does not approve, the Field Level Disbursing Operations Cash Management Analyst researches and resolves any issues identified.
OV 1.0.19	Overview	10.0 Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	The Process Returned Treasury Check for Non-Treasury Disbursing Operations sub-process begins with Disbursing Operations performing a manual validation of returned check information against the check register in the Disbursing System. The sub-process involves the re-processing or cancellation of the check in question. If the returned check is either Military Pay-related or Civilian-Pay related, Disbursing Operations provides a Standard Form (SF) 1098, Schedule of Canceled or Undelivered Checks to Military Pay or Civilian Pay for processing.
OV 1.0.20	Overview	Loss or Overage of Funds Identified?	If the funds identified is for an Overage, then proceed to the <i>Process Overage of Funds</i> sub-process. If the funds identified is for a Loss, then proceed to the <i>Process Loss of Funds</i> sub-process.
OV 1.0.21	Overview	11.0 Process Overage of Funds (AB)	The <i>Process Overage of Funds</i> sub-process involves the processing of identified funds held in an amount greater than the amount shown to be on hand by the Disbursing Officer's daily accountability records. If the overage is over \$750, the Disbursing Operations reports the overage to the Commander or Account Holder. If not, the Disbursing Operations collects the funds into a budget clearing account and determines exactly where the overage belongs.
OV 1.0.22	Overview	12.0 Process Loss of Funds (AB)	The <i>Process Loss of Funds</i> sub-process shows the process for handling an identified loss of funds. Based on the value and situation surrounding the loss, the Commander or Account Holder determines if an investigation is necessary. Depending on the findings of the investigation, the outcome could involve granting relief, considering rebuttals, pursuing immediate collection, or referring for an out-of-service debt collection.

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
1.0.1	Process Treasury Disbursing (A)	Receive Disbursement Files	The U.S. Treasury's Payment Application Modernization (PAM) receives a Ready to Pay file via a bulk payment run in General Fund Enterprise Business System (GFEBs) from the originating entitling area.	U.S. Treasury	Treasury Financial Manual (TFM) Volume I, Part 6, Chapter 3200	N/A	PAM	N/A	N/A	N/A	N/A	N/A	PAM is a standardized payment processing application that has replaced over 30 legacy applications.  Effective October 1, 2014, all Federal Program Agencies using Treasury disbursing services are required to submit payment data using the PAM Standard Payment Request (SPR) format.  The SPR format enables agencies to meet the Government wide Accounting / Central Accounting Reporting System (GWA/CARS) reporting requirement by providing Treasury Account Symbol-Business Event Type Code (TAS-BETC) information with payment files.  PAM also performs these following functions (not all inclusive): Treasury Offset Program (TOP), Do Not Pay (DNP), Office of Foreign Assets Control (OFAC).
1.0.2	Process Treasury Disbursing (A)	Validate Ready to Pay File Information	The U.S. Treasury compares the Ready to Pay bulk file received in PAM to Secure Payment System (SPS) certified summary data.	U.S. Treasury	N/A	N/A	PAM; SPS	N/A	N/A	N/A	N/A	N/A	N/A
1.0.3	Process Treasury Disbursing (A)	Is the Ready to Pay File Valid?	If the Ready to Pay File is valid, then PAM systemically generates and submits the pre-edit file. If the Ready to Pay File is not valid, then PAM rejects the Ready to Pay File.	U.S. Treasury	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1.0.4	Process Treasury Disbursing (A)	Reject Ready to Pay File	The U.S. Treasury processes Rejected Ready to Pay files as "Rejected" in PAM for the originating entitling agency to further process.	U.S. Treasury	N/A	N/A	PAM	N/A	N/A	N/A	N/A	N/A	The most common issue triggering rejection is erroneous bank routing information.
1.0.5	Process Treasury Disbursing (A)	Generate and Submit Pre-Edit File	The U.S. Treasury generates a Pre-Edit file with a control number or error message and submits to Accounting Operations.	U.S. Treasury	N/A	N/A	PAM; GFEBs	N/A	N/A	N/A	N/A	N/A	N/A
1.0.6	Process Treasury Disbursing (A)	Generate TAS-BETC and Input/Upload SPS Schedules	Accounting Operations generates the summary Treasury Account Symbol - Business Event Type Code (TAS-BETC) data from GFEBs and exports the data to upload to SPS. The Data Entry Operator (DEO) manually uploads summary files into SPS. SPS to PAM validation ensures completeness and accuracy of the manual load.	Accounting Operations	N/A	DFAS: Certifier Review to ensure payment, dates, and all information is correct.  The GFEBs Payment Processors performs a comparison of transaction details per the associated manual GPC transaction to ensure accuracy of manual input. This is done by reviewing the supporting documentation for each Manual GPC Input Request and comparing it to the associated transaction in GFEBs. This mitigates the risk for improper payments to ensure disbursements are valid and authorized. This review is evidenced in GFEBs by Payment Run ID.  If invoice is \$10,000.00 or greater, Acct. Tech verifies that invoices are approved and KSDs correspond to GFEBs.	GFEBs; SPS; PAM	N/A	N/A	N/A	N/A	TAS-BETC	N/A
1.0.7	Process Treasury Disbursing (A)	Is the SPS to PAM Validation Successful?	If Accounting Operations determines the SPS to PAM validation is successful, then the Accounts Payable (A/P) Authorizing Official certifies the schedules. If the SPS to PAM validation is not successful, then the A/P Authorizing Official rejects the file.	Accounting Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1.0.8	Process Treasury Disbursing (A)	Reject File	SPS systemically rejects and sends the file back to the originating entitling area for further processing.	Accounting Operations	N/A	N/A	SPS	N/A	N/A	N/A	N/A	N/A	If SPS summary file fails to upload, there is a Transaction for Others (TFO) process to correct vs. Transaction for Self (TFS) error.

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
1.0.9	Process Treasury Disbursing (A)	Certify Schedules	Once SPS to PAM validation is successful, the Certifying Officer (CO) (i.e. the A/P Authorizing Official) verifies the schedule in SPS for content and accuracy. The CO certifies the schedule, which results in the schedule being submitted to the Treasury Fiscal Service for disbursement.	Accounting Operations	N/A	<p>DFAS: Certifier Review to ensure payment, dates, and all information is correct.</p> <p>The GFEBs Payment Processors performs a comparison of transaction details per the associated manual GPC transaction to ensure accuracy of manual input. This is done by reviewing the supporting documentation for each Manual GPC Input Request and comparing it to the associated transaction in GFEBs. This mitigates the risk for improper payments to ensure disbursements are valid and authorized. This review is evidenced in GFEBs by Payment Run ID.</p> <p>If invoice is \$10,000.00 or greater, Acct. Tech verifies that invoices are approved and KSDs correspond to GFEBs.</p>	SPS	N/A	N/A	N/A	N/A	Schedules	<p>The CO reviews uploaded summary data against the original F110, Process Payment Certification, and verifies the payment has not been reversed in GFEBs.</p> <p>The Fiscal Service is one of the 9 branches of U.S. Treasury.</p>
1.0.10	Process Treasury Disbursing (A)	Disburse Payments	The U.S. Treasury disburses payments through the Federal Reserve Bank.	U.S. Treasury	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1.0.11	Process Treasury Disbursing (A)	Confirm Disbursement	The Federal Reserve Bank confirms the disbursement upon request and reports the confirmation via CARS.	Federal Reserve Bank	N/A	N/A	CARS	N/A	N/A	N/A	N/A	N/A	An FRB Disbursement Confirmation is available upon request; however, DFAS validates disbursement via CARS.
1.0.11A	Process Treasury Disbursing (A)	2.0 Post Treasury Disbursements (A)	The Post Treasury Disbursements sub-process begins when personnel from the Defense Finance and Accounting Service (DFAS) Accounts Maintenance and Control (AM&C) log into the Treasury System, Central Accounting Reporting System (CARS). DFAS AM&C reconciles the Payment Settlement Listing (PSL) to the Government-Wide Accounting (GWA)/CARS Treasury Disbursing Operations (TDO) report to validate payments certified are paid by Treasury. Variances are resolved, DFAS AM&C uploads the data to General Fund Enterprise Business System (GFEBs), and the data is then interfaced into the Defense Cash Accountability System (DCAS).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
2.0.0A	Post Treasury Disbursements (A)	1.0 Process Treasury Disbursing (A)	The Process Treasury Disbursing sub-process begins when the Payment Application Modernization (PAM), a Treasury system, receives a Ready to Pay File from a bulk payment run in the General Fund Enterprise Business System (GFEBS) from an originating entitling area. Once validated, The Treasury disburses payments, and the Federal Reserve Bank (FRB) provides confirmation of disbursement.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2.0.1	Post Treasury Disbursements (A)	Log into Treasury System	The Defense Finance and Accounting Service (DFAS) Accounts Maintenance and Control (AM&C) Responsible Accountant logs into the Treasury System, Central Accounting Reporting System (CARS) to confirm that data is identical to the disbursement requestor data.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	CARS	N/A	N/A	N/A	N/A	N/A	N/A
2.0.2	Post Treasury Disbursements (A)	Log into GFEBS and Retrieve the PSL	The DFAS AM&C Responsible Accountant downloads the Payment Settlement Listing (PSL) from GFEBS, and reconciles it to the Government-Wide Accounting (GWA)/CARS Treasury Disbursing Operations (TDO) report to validate certified payments are paid by Treasury.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBS	N/A	N/A	N/A	N/A	N/A	If there is a difference, the AM&C team researches/identifies and communicates with Accounts Payable (AP) for resolution.
2.0.3	Post Treasury Disbursements (A)	Upload Schedule Number, Trace Number Range, and Amount	The DFAS AM&C Responsible Accountant uploads the schedule number, trace number range, and amount from the Post Pay File into GFEBS.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBS	N/A	N/A	N/A	N/A	N/A	N/A
2.0.4	Post Treasury Disbursements (A)	Clear DIT and Post Disbursement	Uploading the schedule number, trace number, and the amount from the Post Pay File clears the Disbursement in Transit (DIT) transactions and posts the disbursements to the general ledger accounts.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBS	N/A	N/A	N/A	N/A	N/A	Clearing of the DIT must take place prior to generating the Detail and Summary 224 Reports.
2.0.4 (a)	Post Treasury Disbursements (A)	Clear DIT and Post Disbursement	See 2.0.4 above.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 2.0.4 above	See 2.0.4 above	GFEBS	FB08	B110	B110-001-01	GFEBS: DR 490100.0000 - Delivered Orders - Obligations, Unpaid / CR 490200.0000 - Delivered Orders - Obligation, Paid; DR 211000.0000 - Accounts Payable / CR 101000.0000 - Fund Balance With Treasury	N/A	N/A
2.0.4 (b)	Post Treasury Disbursements (A)	Clear DIT and Post Disbursement	See 2.0.4 above.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 2.0.4 above	See 2.0.4 above	GFEBS	BD87	B408	B408-00X-0X	GFEBS: DR 211000.9000 - Accounts Payable / CR 212000.9000 - Disbursement in Transit	N/A	N/A
2.0.4 (c)	Post Treasury Disbursements (A)	Clear DIT and Post Disbursement	See 2.0.4 above.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 2.0.4 above	See 2.0.4 above	GFEBS	FB05	B410	B410-001-0X	GFEBS: DR 141000.9000 - Advances and Prepayments / CR 212000.9000 - Disbursements in Transit	N/A	N/A
2.0.5	Post Treasury Disbursements (A)	Generate Detail and Summary 224 Reports	The DFAS AM&C Responsible Accountant generates the Detail and Summary 224 Reports in GFEBS.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBS	N/A	N/A	N/A	N/A	Detail 224 Reports Summary 224 Reports	N/A
2.0.6	Post Treasury Disbursements (A)	Compare Schedule Amount, Treasury Amount, and GFEBS Daily 224 Amounts	The DFAS AM&C Responsible Accountant compares the Schedule Amount, Treasury Amount, and GFEBS Daily 224 Amounts.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	CARS	N/A	N/A	N/A	N/A	N/A	The schedule amount for the current month's accumulated business is on the 224 in GFEBS. This is compared to the summary detail in CARS on the GWA report for the month's business should always match.
2.0.7	Post Treasury Disbursements (A)	Are There Any Differences?	If there are any differences between the three amounts, then the DFAS AM&C Responsible Accountant researches and performs corrective actions. If there are no differences, then the Responsible Accountant from DFAS AM&C reconciles entitled data against summary and detail 224 data.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2.0.8	Post Treasury Disbursements (A)	Research and Perform Corrective Actions	The DFAS AM&C Responsible Accountant researches the cause of the differences and performs corrective actions to resolve the differences.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2.0.9	Post Treasury Disbursements (A)	Reconcile Entitled Data Against Summary and Detail 224 Data	The DFAS AM&C Responsible Accountant reconciles the entitlement data against Summary and Detail 224 Data.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2.0.10	Post Treasury Disbursements (A)	Are There Any Differences?	If there are any differences, then DFAS AM&C Responsible Accountant researches and performs corrective actions. If there are no differences, then DFAS AM&C Responsible Accountant logs and files daily reconciliation worksheets.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2.0.11	Post Treasury Disbursements (A)	Research and Perform Corrective Actions	The DFAS AM&C Responsible Accountant researches the cause of the differences and performs corrective actions to resolve the differences.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
2.0.12	Post Treasury Disbursements (A)	Log and File Daily Reconciliation Worksheets	The DFAS AM&C Responsible Accountant logs and files the Daily Reconciliation Worksheets.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Daily Reconciliation Worksheets	Daily Reconciliation Worksheets and raw data are stored in dated folders on a shared drive.
2.0.13	Post Treasury Disbursements (A)	Create Treasury Disbursement Data File	The DFAS AM&C Responsible Accountant systemically creates the Treasury Disbursement Data File in GFEBs or DCAS.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs; DCAS	N/A	N/A	N/A	N/A	N/A	N/A
2.0.13A	Post Treasury Disbursements (A)	Fund Balance with Treasury (FBWT) - Statement of Transactions (SOT) Reconciliations	The Statement of Transactions (SOT) Reconciliations sub-process occurs quarterly and begins when DFAS-IN Departmental Reporting Treasury Division receives the DD Form 1329, "Statement of Transactions," DD Form 1400, "Statement of Interfund," and Voucher Auditor Detail Report (VADR) from the State Department website. SOTs from other ALCs are received via SFTP, email, or directly from the Defense Cash Accountability System (DCAS) monthly. Data from each source is reformatted before it is uploaded into HQARS. After upload, DFAS-IN Departmental Reporting Treasury Division reports all data that was recorded from all other services to BE. If there are errors when the data is uploaded to HQARS, the Responsible Accountant (RA) corrects the errors and re-uploads the files to HQARS. Corrections are usually limit and table changes with no impact to the GL. Once files are uploaded without errors, the DFAS-IN Departmental Reporting Treasury Division RA prepares the upload sheets (DD Form 1329 Statement of Transactions, SF 224, "Statement of Transactions Report" and DD Form 1400, "Statement of Interfund") to confirm the upload was successful. The upload sheets and control log are reviewed and signed by a supervisor for completeness and accuracy. Once all data is successfully uploaded, the DFAS-IN Departmental Reporting Treasury Division RA creates the Balance Forward (BF) report by initiating a split within HQARS. The split is a pre-established job in HQARS that displays the consolidation between TBOs for Army data with the monthly Army transaction data to create a consolidated report. These reports are automatically sent through HQARS to DDRS-Budgetary (B) for pre-processing. After pre-processing, the reports flow to the Financial Reporting and GTAS processes that are documented in the Financial Statement Compilation and Reporting (FSCR) Process Standard.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
3.0.1	Process Non-Treasury Disbursing (A)	Obtain Currency Rate	At the beginning of each business day, Disbursing Operations obtains the currency rate from the ITS.gov website and enters the rate into Deployable Disbursing System (DDS).	Disbursing Operations	N/A	N/A	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	N/A	For Non-Treasury disbursements processed in MOCAS, the currency conversion occurs within MOCAS in the entitlement area. For Non-Treasury disbursements processed in other disbursing systems, the currency conversion occurs within their respective entitlement systems.
3.0.2	Process Non-Treasury Disbursing (A)	Is the Disbursement Processed Systemically or Manually?	If the disbursement is processed manually, then Disbursing Operations creates the forms and/or manual vouchers. If processed systemically, then Disbursing Operations receives the Ready to Pay/Interface File transmitted from the entitlement system via CORP2.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3.0.3	Process Non-Treasury Disbursing (A)	Transmit Ready to Pay/Interface Files	An entitlement system transmits the disbursement data as a Ready to Pay File/Interface File via CORP2 to Automated Disbursing System (ADS) or DDS. Once it receives the disbursement data, Disbursing Operations proceeds with processing.	Disbursing Operations	N/A	N/A	ADS; DDS	N/A	N/A	N/A	N/A	N/A	The Central Disbursing Office copies and pastes the CORP2 file to their local share drive and then loads them into ADS.
3.0.4	Process Non-Treasury Disbursing (A)	Upload and Validate Ready to Pay/Interface File Information	Disbursing Operations uploads the Ready to Pay File/Interface File into ADS or DDS to systemically process the voucher requests for Ready to Pay. ADS or DDS systemically validates the Ready to Pay File/Interface File for completeness.	Disbursing Operations	N/A	DFAS: All required payment files must have a certified file before Disbursing can authorize ADS I&T to release payments in ADS.	ADS; DDS	N/A	N/A	N/A	N/A	N/A	N/A
3.0.5	Process Non-Treasury Disbursing (A)	Is the Interface Successful?	If the interface is successful, then Disbursing Operations processes the voucher request. If the interface is not successful, then Disbursing Operations rejects the file or transaction and provides an explanation to the originating entitling area.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	When the interface is successful, Defense Finance and Accounting Service (DFAS) Disbursing Operations sends an email to the entitling area that the files was certified successfully.  When the interface fails, Finance and Accounting Service (DFAS) Disbursing Operations lets the entitling area know that the file or transactions were rejected and provides an error report with the explanation of the reject.
3.0.6	Process Non-Treasury Disbursing (A)	Reject and Provide Explanation to Originating Entitling Area	ADS rejects the Ready to Pay File/Interface File or DDS rejects the specific transaction. Disbursing Operations provides the error report with the explanation of the reject to the originating entitling area. The process ends herein for a rejected Ready to Pay File/Interface File or transaction.	Disbursing Operations	N/A	N/A	ADS; DDS	N/A	N/A	N/A	N/A	N/A	The most common issue that triggers rejection is invalid lines of accounting.  If a rejects is found within DDS, then it is printed and taken to the Commercial Vendor Services (CVS) cell for awareness. If the rejection reason can be corrected (i.e. rate is wrong in DDS), then after closing the day, a "B" day is created to accommodate the payment.  Please note, a "B" day is another occurrence of the respective day's business. When a "B" day is required, the reject transaction is processed again from the beginning, and will continue to process until it is fixed. Each occurrence has its own DD 2657, Daily Statement of Accountability.  If the reject can be fixed within GFEB, then the CVS leads reversing the payment and reprocessing the reject at a later date.
3.0.7	Process Non-Treasury Disbursing (A)	Receive Disbursement Data from Entitling Module	Mechanization of Contract Administration Services (MOCAS), General Fund Enterprise Business System (GFEB), Computerized Accounts Payable System for Windows (CAPS-W), or Integrated Automated Travel System (IATS), respectively, receives the disbursement data from the entitlement system. The entitlement system administrators (i.e. entitles) and disburses accordingly. Once the disbursement data has been received, Disbursing Operations proceeds with processing.	Disbursing Operations	N/A	N/A	MOCAS; GFEB; CAPS-W; IATS; DDS; ADS	N/A	N/A	N/A	N/A	N/A	This can happen manually or systemically.
3.0.8	Process Non-Treasury Disbursing (A)	Create Forms and/or Manual Vouchers	The Disbursing Operations Cashier generates the manual vouchers within ADS, DDS, or MOCAS.	Disbursing Operations	N/A	N/A	DDS	N/A	N/A	N/A	N/A	N/A	ADS disbursements are automated. There are no manual vouchers created by Disbursing Operations.
3.0.9	Process Non-Treasury Disbursing (A)	Certify Forms and/or Manual Vouchers	For MOCAS the Disbursing Operations Certifying Officer processes and certifies the manual voucher within ADS or DDS.  For GFEB, the originating entitlement area or Disbursing Operations Certifying Officer performs successive certification within DDS.	Disbursing Operations	DoD FMR 7000.14-R Vol 5 Ch. 9 050201	DFAS: To ensure credit is not sent to the incorrect Entitlement Activity, the Limited Pay Process Authorized personnel certifies SF 1081 in ADS 5570  Subsidiary ledgers are maintained and reconciled to verify limited payability credits are disbursed to field sites.  The Certifier compares the state tax payment totals on the ADS voucher to the Access state tax file and the Excel state tax monthly summary file for completeness and accuracy.  Disbursing Supervisor/Accounting Technician compares the state tax payment totals on the ADS voucher to the Access state tax file and the Excel state tax monthly summary file for completeness and accuracy.	DDS	N/A	N/A	N/A	N/A	DD 577 Disbursement and Collection Voucher	Manual vouchers may include Standard Form (SF) 1034 - Public voucher for Purchases and Services Other Than Personal, and DD 1131 - Cash Collection Voucher.
3.0.10	Process Non-Treasury Disbursing (A)	Process Voucher Request	ADS, DDS, or MOCAS systemically process the voucher requests for Ready to Pay, Intergovernmental Payment and Collection (IPAC), and Accountability Only Transactions. Disbursing Operations Certifying Officer performs successive certification within the disbursing system (e.g. ADS, DDS).  If the payment is via a wire transfer, then Disbursing Operations creates a wire transfer.	Disbursing Operations	N/A	N/A	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	N/A	Certification is first performed within the entitlement system and then again a successive certification is done within the disbursing system (e.g. ADS, DDS).
3.0.11	Process Non-Treasury Disbursing (A)	What is the Disbursement Type?	If payment is via an Electronic Funds Transfer (EFT), then Disbursing Operations creates EFT File.  If payment is via a check, then Disbursing Operations creates Check Print File.  If payment is via cash, then Disbursing Operations disburses the cash.  If the file is an IPAC Bulk Submitter file, then Disbursing Operations creates an IPAC Interface File using ADS.  If payment is via a Limited Depository Account (LDA), then the process continues in the Limited Depository Account (LDA) Disbursing sub-process.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3.0.12	Process Non-Treasury Disbursing (A)	Create Wire Transfer	Disbursing Operations records the wire transfer payment transaction and generates the Standard Form (SF) 5515, Debit Voucher within ADS, DDS, or MOCAS. Disbursing Operations then manually creates a wire transfer in ITS.gov. For ADS only, Disbursing Operations updates ADS with payment information (i.e. trace number).	Disbursing Operations	N/A	DFAS: Disbursing Technician reconciles SF 5515 and the ACH excel file prior to being sent to the 2657 accountability team.	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	SF 5515	DSSN 5570 systemically generates a debit voucher electronic equivalent. All other DSSNs do not systemically generate a debit voucher and therefore process and complete a SF 5515.  For foreign currency related wire transfers, Disbursing Operations uploads the foreign currency file to ITS.gov.
3.0.13	Process Non-Treasury Disbursing (A)	Create Electronic Funds Transfer (EFT) File	Disbursing Operations records the EFT payment transaction and generates the Standard Form (SF) 5515, Debit Voucher within ADS, DDS, or MOCAS. ADS, DDS, or MOCAS then systemically creates the EFT file.	Disbursing Operations	N/A	DFAS: Disbursing Technician reconciles SF 5515 and the ACH excel file prior to being sent to the 2657 accountability team.  Ensure all transactions are successfully loaded/accepted.  Control will determine number of payments and USD amounts.  The Foreign Currency money orders are examined to ensure there is no Variance between the FC amount and the US Dollar amount and the ADS River Screen totals (which means the correct value date was used).	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	SF 5515	DSSN 5570 systemically generates a debit voucher electronic equivalent. All other DSSNs do not systemically generate a debit voucher and therefore process and complete a SF 5515.  ADS has manual capabilities.
3.0.14	Process Non-Treasury Disbursing (A)	Distribute Payment Information to Federal Reserve Bank	ADS or MOCAS systemically bulk transfers the wire transfer or EFT files to the Federal Reserve Bank. Disbursing Operations manually uploads the wire transfer or EFT files to ITS.gov for DDS transactions.	Disbursing Operations	N/A	DFAS: VAPs are verified for date amounts (units and dollar amounts) and authorized signature. Proves that the EFT file was accepted and the DDO's signature confirms verification.  The Army EFT Technician compares all the file dates file modifiers, and dollar amounts on Payment Summary Data Sheets from DDS File detail sheets with the Chicago spreadsheet and FEDLINE Advantage sent files Summary Reports. The Army EFT Technician will also query the DDS databases to ensure no other files are present for processing.  Comparing ITS transactions to Disbursing System transactions and verify that they match.  To validate that manual entries were input into ITS correctly.  Run ITS report for the current business date. Verify that all the transactions have been sent.  The Disbursing Supervisor verifies the file online in the Fedline Advantage system for completeness and accuracy, and then approves the file.	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	N/A	All Disbursing Station Symbol Numbers (DSSNs) create files that are manually loaded into ITS.gov for wire payments.
3.0.15	Process Non-Treasury Disbursing (A)	Create Check Print File	ADS, DDS, or MOCAS systemically creates the check print file and transmits it to a check processing system.	Disbursing Operations	N/A	DFAS: Disbursing Supervisor/Accounting Technician compares the state tax payment totals on the ADS voucher to the Access state tax file and the Excel state tax monthly summary file for completeness and accuracy.  The Army EFT Team Member compares the DD117 and the Processing Summary Report from FEDLINE advantage to ensure there are no discrepancies with the amounts paid for each site.	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	N/A	N/A
3.0.16	Process Non-Treasury Disbursing (A)	Print and Distribute Checks	Once the check print file has been created, the actual check is printed and distributed to the recipient. Check print files can be sent to Treasury to be printed or to a local printer. The majority of checks printed are performed through Treasury.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 9, 0901406	DFAS: Once the second Vault Disbursing Operations Technicians reviews the printed check data against the Check Reconciliation Worksheet, the Disbursing Vault Team Lead or Supervisor reviews the same information on the Check Reconciliation Worksheet against the printed check and voucher and confirms the correctness and accuracy of the print job by signing off on the Check Reconciliation Worksheet.	DDS	N/A	N/A	N/A	N/A	Check	DDS may be used to print the actual check on a local printer and then distributes the check to the recipient.
3.0.17	Process Non-Treasury Disbursing (A)	Disburse Cash	Disbursing Operations records the cash disbursement in DDS and obtains the cash from the cash vault to pay the payee with cash.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 9, 0901404	N/A	DDS	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
3.0.18	Process Non-Treasury Disbursing (A)	Create IPAC Interface File	Disbursing Operations creates an IPAC Interface File for ADS for IPAC transactions in order for the IPAC to be processed within ADS.	Disbursing Operations	N/A	N/A	ADS	N/A	N/A	N/A	N/A	N/A	Trading Partner Agreements (TPAs) are required between Agency Location Codes (ALCs) in order to help facilitate the payment/collection process. These TPAs contain agreed upon terms between the ALCs. The terms provide necessary transaction information so that both sides are able to reconcile.
3.0.18A	Process Non-Treasury Disbursing (A)	5.0 Process Limited Depository Account (LDA) Disbursing (A)	The Process Limited Depository Account (LDA) Disbursing sub-process begins when the Disbursing Operations Disbursing Agent records the funds into the LDA check register. Disbursing Operations then sends the funds to the LDA for the amount of the payment. The LDA can receive funds from ITS.gov, or via check or cash deposit. The LDA's Financial Institution then records the funds into the LDA.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3.0.18B	Process Non-Treasury Disbursing (A)	8.0 Process Electronic Funds Transfer (EFT) Reject & Return (B)	The Process Electronic Funds Transfer (EFT) Reject & Return sub-process shows the receipt and verification of EFTs previously disbursed and have been rejected or returned. Once the rejected/returned data is verified as accurate, it is provided to Corporate Electronic Funds Transfer (CEFT) to be processed as either Civilian Pay, Military Pay, or another transaction type.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3.0.19	Process Non-Treasury Disbursing (A)	Has the Post Pay been Processed?	If the Post Pay has been processed, then Disbursing Operations processes the DD 2657, the Daily Statement of Accountability. If the Post Pay has not been processed, then Disbursing Operations proceeds to Process Post Pay.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3.0.20	Process Non-Treasury Disbursing (A)	Process Post Pay	Once the Post Pay File(s) are processed, daily Disbursing Operations uploads to the CORP2 server.	Disbursing Operations	N/A	N/A	ADS, DDS, MOCAS	N/A	N/A	N/A	N/A	N/A	N/A
3.0.20A	Process Non-Treasury Disbursing (A)	4.0 Process Post Pay (A)	The Process Post Pay sub-process begins with performing edit checks to determine if the Post Pay File contains valid data. After passing edit checks, Accounting Operations processes the Post Pay file to the originating entitling area. Depending on the entitlement, the appropriate system posts the Post Pay file in one of several sub-processes. If the interface does not pass edit checks, Disbursing Operations researches and performs corrective actions before processing the Post Pay File to the originating entitling area.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3.0.20B	Process Non-Treasury Disbursing (A)	5.0 Process Limited Depository Account (LDA) Disbursing (A)	The Process Limited Depository Account (LDA) Disbursing sub-process begins when the Disbursing Operations Disbursing Agent records the funds into the LDA check register. Disbursing Operations then sends the funds to the LDA for the amount of the payment. The LDA can receive funds from ITS.gov, or via check or cash deposit. The LDA's Financial Institution then records the funds into the LDA.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3.0.20C	Process Non-Treasury Disbursing (A)	6.0 Process Collections (B)	The Process Collections sub-process shows the processing of funds that have been received and the preparation of the Department of Defense (DD) 1131, Cash Collection Voucher (or equivalent documentation) in order for funds to be recorded into accountability.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3.0.20D	Process Non-Treasury Disbursing (A)	7.0 Reverse Collections (B)	The Reverse Collections sub-process begins with the Field Level Disbursing Operations preparation and review of vouchers for a collection received, after which it reverses the collection for disbursing purposes. If the Field Level Disbursing Operations Authorizing Official approves the package, then the official sends the certified Standard Form (SF) 1034, Public Voucher for Purchases and Services Other Than Personal and supporting documentation to Disbursing Operations, after which the process continues in the Process Non-Treasury Disbursing sub-process. If the official does not approve, the Field Level Disbursing Operations Cash Management Analyst researches and resolves any issues identified.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3.0.21	Process Non-Treasury Disbursing (A)	Process Daily Statement of Accountability	Disbursing Operations processes the Daily Statement of Accountability. After the daily statement of accountability is finalized, the Accounting Clerk creates Operation Data Store (ODS), Electronic Document Access (EDA), and Standard Army Finance Information System (STANFINS) files.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 15, 1505	<p>DFAS:</p> <p>The Balancing Technician verifies that the MOCAS Daily Disbursement Control Log total check dollar amount agrees with the 2.1a Checks Issued / Payment of Vouchers line on the ADS DD 2657. In addition, the Balancing Technician verifies that the ADS Log total check dollar amount agrees with the 2.1a Checks Issued / Payment of Vouchers line on the ADS DD 2657 for DSSs 6355 and 6551.</p> <p>The Balancing Tech takes the ADS Check Issue Reconciliation spreadsheet and SF 1179 to a Deputy Disbursing Officer (DDO) for review. The review ensures that the Check Range, Check Count, and Total Dollar amount match. The DDO must initial and date the SF 1179 as evidence of the review.</p> <p>The disbursing technician compares the OLRV totals with the supporting vouchers documentation received to ensure accuracy.</p> <p>Verifies that the information on the DD2657 matches to what Disbursing has processed.</p> <p>The Deputy Disbursing Officer (DDO) reviews the month end package to ensure all totals are accurately reported.</p> <p>The Senior Accountant reviews the DD 2657 packet for accuracy, validates the key figures and verifies that the control totals balance.</p> <p>Disbursing Officer/Deputy reviews the DD 2657 hard copy packet for reasonableness then dates and signs the cover sheet in the signature box.</p> <p>Disbursing Operations Accountant validates that the amounts on the signed hard copy DD2657 agree with the 1.8522ACCT file, and that the amounts listed on the DCAS SFIS and RFA files agree with the amounts from the ADS FRS Daily Tape Listing Summary of Day's Transactions and the signed hard copy DD 2657 packet before certifying the RFA (ZSM18 file) and 1.8522ACCT files. Evidence that the files were certified is found within DCAS in a report which shows the user ID of the user that certified the files, the date of certification and the status of the files as "CERTIFIED".</p> <p>Statement of Accountability (SOA) Team Deputy Disbursing Officer (DDO) verifies the Daily ADS 5570, DD2657 is in balance by ensuring line 5.0 and line 11.0 matches before finalizing business day. If error is present, research and resolution is required before business day is closed. Next business day is then activated.</p>	ADS, DDS	N/A	N/A	N/A	N/A	DD 2657	<p>If Disbursing Operations were to cease, the total amount listed in Section I for the last operational business day would be the amount that the Treasury would seek to recover from the Disbursing Operations. All balancing and reconciliation in ODS is systemic. ODS performs these activities before distributing transactions to accounting.</p> <p>Total disbursements and collections made during the business day must be reported on the DD 2657. Daily Statement of Accountability, Section I of the DD 2657 reflects the total Disbursing Operations accountability to the Treasury at the end of each business day.</p> <p>On a daily basis, the Deputy Disbursing Officer (DDO) reviews the DD 2657 for each Disbursing Station Symbol Number (DSSN) to ensure all required documentation was collected, the day's payment distributions and collections balance, and payments were issued timely.</p> <p>Disbursing Operations runs a systemic balancing routine to ensure the accuracy of the DD 2657. DD 2657 is then systematically compared to the vouchers paid or collected for that business day. In ADS, the Daily Accountability Data (DAD) File, a complete record of the day's business, is generated and transmitted to Operational Data Store (ODS) to balance. DDS generates a similar file and transmits it to ODS which runs a balance against the vouchers against the DD 2657. Evidence that the files were certified is found within DCAS in a report which shows the user ID of the user that certified the files, the date of certification and the status of the files as "CERTIFIED".</p>
3.0.22	Process Non-Treasury Disbursing (A)	Is it Month End?	If it is the end of the month, then Disbursing Operations processes the SF 1219, Monthly Statement of Accountability. If it is not month end, then this portion of the process ends herein.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3.0.23	Process Non-Treasury Disbursing (A)	Perform Month-End Disbursing Procedures	Monthly, Disbursing Operations lists the checks for the respective month on the SF 1179, Treasury Check Issue Summary, via Level 8 Report, the SF 1149, Statement of Designated Depository Account, as well as the total disbursements and collections made on the SF 1219, Statement of Accountability.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 15, 1506	<p>DFAS: Print Transactions Sent by Agency location Code (ALC) and Transaction received by ALC month-to-date reports from the ADS IPAC (Mega/Wizard), compare them to Treasury Sent/Received reports, and verify that the balances match.</p> <p>The Accountability Branch Chief will review the STANFINS entry and verify that it was prepared correctly by reviewing the supporting documents (IPAC Suspense spreadsheet and AVK-602 reports). The entry should adjust the suspense account balance from the current AVK-602 balances to the new current month uncleared IPAC balances and should match the IPAC Suspense spreadsheet.</p> <p>Compare new Non Stock Fund Orders and Payables (AVK-602) report balances to month-end IPAC suspense spreadsheet totals to ensure adjustment entries were input correctly. If not, provide corrections to Statement of Accountability (SOA) team for re-input.</p> <p>Verify the system generated SF1219.</p> <p>Compare STANFINS report totals to Daily Bridge Balancing Spreadsheet total on the Daily STANFINS Balancing (575) spreadsheet. If any discrepancies are identified transactions will be researched and corrected in STANFINS. Once the spreadsheet is in balance a final monthly STANFINS cycle is requested and the final 575 spreadsheet is prepared and submitted to the SOA Team.</p> <p>Tester reviews DSSN 5570 Monthly SF1219 for preparer initials indicating completion and review, Tester then determines if the Monthly SF1219 was signed by the Disbursing Officer.</p> <p>The DFAS-CO Disbursing Accountability Supervisor provides the Deposits in Transit SOD Reconciliation Package to the DFAS-CO Disbursing Accountability/Reconciliations Division Chief for review and hard copy signature. The DFAS-CO Disbursing Accountability/Reconciliation Division Chief compares the dollar amount for each DSSN on the CARS Statement of Difference-Deposits Report to the Deposits in Transit SOD Reconciliation Excel Spreadsheet to ensure the report is accurate and complete. In addition, the responsible party, narratives, and expected resolution date on the Deposits in Transit SOD Reconciliation Excel Spreadsheet are reviewed for reasonableness. The DFAS-CO Disbursing Accountability/Reconciliation Division Chief signs and dates a hard copy of the Deposits in Transit SOD Reconciliation Excel Spreadsheet after validation.</p> <p>The DFAS-CO Disbursing Accountability Supervisor provides the IPAC SOD Reconciliation Package to the DFAS-CO Disbursing Accountability/Reconciliation Division Chief for review and hard copy signature. The DFAS-CO Disbursing Accountability/Reconciliation Division Chief compares the dollar amount for each DSSN on the CARS Statement of Difference-Disbursements Report to the IPAC SOD Reconciliation Excel Spreadsheet to ensure the report is accurate and complete. In addition, the responsible party, narratives, and expected resolution date on the IPAC SOD Reconciliation Excel Spreadsheet are reviewed for reasonableness. The DFAS-CO Disbursing Accountability/Reconciliation Division Chief signs and dates a hard copy of the IPAC SOD Reconciliation Excel Spreadsheet after validation.</p>	ADS, DDS, MOCAS	N/A	N/A	N/A	N/A	SF 1179 SF 1219 SF 1149	<p>An accounting period normally begins on the first day of each calendar month and ends on the last day of that month.</p> <p>On a monthly basis, the Deputy Disbursing Officer (DDO) reviews SF 1219 for each Disbursing Station Symbol Number (DSSN) to ensure that all required documentation was collected and the monthly payment distribution and collections totals balance with the Department of the Treasury.</p> <p>SF 1219 is systemically generated from the DD 2657 for the last day of the month. Lines from the DD 2657 equate to the lines on the SF 1219. Total accountability (Line 5.0) on the SF 1219 should match the DD 2657.</p> <p>The SF 1149, Statement of Designated Depository Account, with supporting documentation for the Monthly LDA Reconciliation process is included while performing monthly reporting procedures.</p> <p>On a monthly basis, the Data Element Accounting Management Report (DELMARS) file is processed and submitted to the Accounting Station. Additionally, the Statement of Transactions (SOT) and SOA are also submitted to Accounting Station. The SOT data only include STANFINS information.</p>

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
3.0.23A	Process Non-Treasury Disbursing (A)	Fund Balance with Treasury (FBwT) - Monthly Reporting and Submission	The Monthly Treasury Reporting and Submission sub-process begins once the SF 1219, "Statement of Accountability and SF 1220 Statement of Transactions," are finalized and sent forward from the applicable system of record. The Monthly Treasury Reporting and Submission process transmits the required information and transactional detail to HQARS as a Data Element Management Accounting Report (DELMAR) 302A (Accountability) and DELMAR 302T (Transaction) respectively. In addition, the DELMAR 304 is formed through submission of Interfund and Transaction By Other (TBO) data from the end of month submitters. When data is being submitted, various accounting and/or Disbursing Systems are utilized to complete this process within the ALC 2100 network. The specific system utilized depends on the DSSN and Data Processing Installation (DPI) examined. For example, the DELMAR module within Standard Operations and Maintenance Army Research and Development System (SOMARDS) is utilized by DFAS-CO. Once all data is received, it is reviewed and analyzed within HQARS to determine if any corrections are required. If corrections are required, the Daily Report (DALY) and the Daily Error Report (DERR) are generated by DFAS-IN Departmental Reporting Treasury Division. These are used to address any errors and create the DELMAR Correction file to make all necessary corrections to the DELMAR 302A, DELMAR 302T and/or the DELMAR 304 in HQARS. After the files have been uploaded into HQARS, the DALY and DERR are created again and analyzed by DFAS-IN Departmental Reporting Treasury Division to determine if additional updates are required. Once all required updates have been made, the DELMAR 304, which is not submitted to Treasury, is utilized to create z adjustments. The z adjustments correct differences between the Line of Accounting (LOA) that the Disbursing System issued (DELMAR 302) and the LOA that the accounting system issued (DELMAR 304). The z adjustment occurs when the accounting system data overrides the treasury system data; therefore, the LOA is changed to what the accounting system states. Following all z adjustments, the treasury data is consolidated into the HCE-20 Accumulated Summary report, which ensures that data from all submitters is received and stored in the Government Wide Accounting (GWA) Verification folder on the DFAS internal shared drive (K: drive). The process continues when DFAS-IN Departmental Reporting Treasury Division submits the Treasury Secure File Transfer Protocol (SFTP) that includes the consolidated SF 1219, Statement of Accountability," SF 1220, "Statement of Transactions," Statement of Interfund (SOIF), and Journal Vouchers (JVs) from HQARS to CARS by the third work day following the closing of the accounting month. Once uploaded, DFAS-IN Departmental Reporting Treasury Division receives a confirmation email from the U.S. Treasury confirming the SFTP transmission. Lastly, the DFAS-IN Departmental Reporting Treasury Division supervisor utilizes a checklist to ensure the monthly treasury submission is accurate and in-balance prior to submission. The checklist is signed and dated to evidence completion.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
4.0.0A	Process Post Pay (A)	3.0 Process Non-Treasury Disbursing (A)	The Process Non-Treasury Disbursing sub-process begins when an entitlement system transmits disbursement data as a Ready to Pay File/Interfaced File to Automated Disbursing System (ADS) or Deployable Disbursing System (DDS). Mechanization of Contract Administration Services (MOCAS) receives disbursement data from the entitling module within MOCAS. MOCAS administers (i.e., entitles) contracts and disburses accordingly. Once the disbursement data has been received, Disbursing Operations proceeds with processing via the appropriate path depending on the payment vehicle. From there, the process continues in the Process Post Pay sub-process.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.0.1	Process Post Pay (A)	Perform Edit Checks	Accounting Operations or Disbursing Operations performs system edit checks to determine if the Post Pay File data is complete.	Accounting Operations/ Disbursing Operations	N/A	N/A	ODS; DCAS	N/A	N/A	N/A	N/A	N/A	Edit checks compare data to ensure accounting data matches the Statement of Accountability (SOA) for that day's business. Additionally edit checks verify that lines of accounting are correct.  Please note, ODS and DCAS are the bridging systems that translate the payment information prior to performing the edit checks.
4.0.2	Process Post Pay (A)	Does the Interface Pass Edit Checks?	If the interface passes the edit checks, then Accounting Operations/Disbursing Operations processes the Post Pay File back to the originating entitling area. If the interface does not pass the edit checks, then Disbursing Operations receives an error notification and performs corrective actions.	Accounting Operations/ Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.0.3	Process Post Pay (A)	Process Post Pay File to Originating Entitling Area	Accounting Operations/Disbursing Operations enables the bridging system to post back the Post Pay File information to the respective originating entitling area.	Accounting Operations/ Disbursing Operations	N/A	N/A	ODS; DCAS	N/A	N/A	N/A	N/A	N/A	N/A
4.0.4	Process Post Pay (A)	Monitor Inbound and Receive Accounting Bridge	Accounting Operations monitors all inbound payment transactions and receives the accounting bridge to ensure that disbursement transactions are posted to the correct general ledger accounts.	Accounting Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.0.5	Process Post Pay (A)	What Type of Post Disbursements & Collections is the Transaction?	If the type of Post Disbursements/Collections is General Fund Enterprise Business System (GFEBS) Self-Entitled, then the process flows to the Post GFEBS Self-Entitled Disbursement/Collections sub-process.  If the type of Post Disbursements/Collections is General Fund (GF) Transactions By Others (TBO), then the process flows to the Post GF TBO Disbursement/Collections sub-process.  If the type of Post Disbursements/Collections is Other GF related, then the process flows to the Post Other GF Disbursement/Collections sub-process.  If the type of Post Disbursements/Collections is Working Capital Fund (WCF) TBO, then the process flows to the Post WCF TBO Disbursement & Collections sub-process.  If the type of Post Disbursements/Collections is Other WCF, then the process flows to the Post Other WCF Disbursement & Collections sub-process.	Accounting Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.0.5A	Process Post Pay (A)	13.0 Post GFEBS Self-Entitled Disbursements & Collections (AB)	The Post GFEBS Self-Entitled Disbursements & Collections sub-process begins with General Fund Enterprise Business Systems (GFEBS) receiving the Post Pay file and performing Intermediate Document (IDOC) edits. GFEBS locates the entitling document and posts the disbursement, thereby liquidating the obligation. After performing Defense Cash Accountability System (DCAS) edit checks, the Post Pay file either interfaces with GFEBS or continues into the Process Non-Treasury Disbursing sub-process.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
4.0.5B	Process Post Pay (A)	14.0 Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	The Post GF Transactions By Others (TBO) Disbursements & Collections sub-process begins with Defense Cash Accountability System (DCAS) receiving the Transaction by Others (TBO) Transaction File. Defense Finance & Accounting Service (DFAS) Accounts Maintenance & Control (AM&C) makes a determination as to whether the transaction should be processed in an Enterprise Resource Planning (ERP) system or a legacy system. For ERP systems, the appropriate system then attempts to locate the matching obligation for each disbursement or receivable for each collection. Successful matches result in posting of disbursements or collections, and unsuccessful matches result in the posting of unmatched transactions. Standard Finance System (STANFINS) or Standard Operations and Maintenance Army Research Program (SOMARDS) are the legacy systems that can process the file. The legacy system runs a daily cycle and generates an error report. If there are errors, then DFAS AM&C researches the cause of the error and manually performs corrective action.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.0.5C	Process Post Pay (A)	15.0 Post Other GF Disbursements & Collections (AB)	The Post Other GF Disbursements & Collections sub-process begins with General Fund Enterprise Business Systems (GFEBS) receiving a file to Operational Data Store through an interface. After performing Intermediate Document (IDOC) edits, GFEBS attempts to locate the matching obligation/or receivable for disbursement and collection. Successful matches result in posting of disbursements or collections, and unsuccessful matches result in the posting of unmatched transactions. Standard Finance System (STANFINS) or Standard Operations and Maintenance Army Research Program (SOMARDS) are the legacy systems that can process the file. The legacy system runs a daily cycle and generates an error report. If there are errors, then Defense Finance & Accounting Service (DFAS) Accounts Maintenance & Control (AM&C) researches the cause of the error and manually performs corrective action.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.0.5D	Process Post Pay (A)	16.0 Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	The Post WCF Transactions By Others (TBO) Disbursements & Collections sub-process begins with the creation of a data file in the Defense Cash Accountability System (DCAS), which sends the file to the Defense Disbursing Analysis Report System (DDARS) as part of a batch every night. After running queries and performing file edit checks, the Defense Finance and Accounting Service (DFAS) – Columbus (CO) System Administration sends the file to Account Maintenance and Control (AM&C). DFAS AM&C validates records and obtains the Army Blocked Report, and verifies the line count and net amount before sending the file to DFAS Information Technology (IT) or Communications – Electronic Command (CECOM) LMP Sustainment Division. DFAS-IT or the CECOM LMP Sustainment Division processes the files, after which DFAS AM&C identifies unposted transactions and researches files in order to perform corrective action for those transactions.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.0.5E	Process Post Pay (A)	17.0 Post Other WCF Disbursements & Collections (AB)	The Post Other WCF Disbursements & Collections sub-process begins with the Defense Finance and Accounting Service (DFAS) Departmental Reporting or Disbursing Operations uploading a Statement of Accountability (SOA) spreadsheet to the CORP2 server. Defense Finance and Accounting Service (DFAS) Accounts Maintenance & Control (AM&C) compares the Statement of Accountability (SOA) with the Statement of Transactions (SOT). If the two amounts are equal, then DFAS AM&C saves the file, and if not, DFAS AM&C reviews the file and uploads corrections. After an accounting technician (AT) verifies the batches are loaded into the system, the files are imported into Logistics Modernization Program (LMP). The data from this file is exported to the CORP1 server.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.0.6	Process Post Pay (A)	Receive Error Notification and Research and Perform Corrective Action	Disbursing Operations receives an error notification, researches the cause of the errors, and performs corrective action.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.0.7	Process Post Pay (A)	Can the Error be Corrected in Bridging System?	If the error can be corrected in the bridging system, then either Accounting Operations or Disbursing Operations performs corrections. If the errors cannot be corrected in the bridging system, then Disbursing Operations perform the corrections and generates a new Post Pay File.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.0.8	Process Post Pay (A)	Perform Corrections	Accounting Operations/Disbursing Operations perform corrections within the bridging system.	Accounting Operations/ Disbursing Operations	N/A	N/A	ODS; DCAS	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
4.0.9	Process Post Pay (A)	Perform Corrections, Generate New Post Pay	Disbursing Operations performs corrections and generates a new Post Pay File on previous transactions which had errors and could not be corrected in the Bridging System.	Disbursing Operations	N/A	N/A	ADS; DDS	N/A	N/A	N/A	N/A	N/A	<p>If corrective actions are taken in a Disbursing System, it may consist of an accounting adjustment in the form of an SF 1081, Voucher and Schedule of Withdrawals and Credits, or an adjustment to the Statement of Accountability in the form of a Journal Voucher (JV).</p> <p>The Disbursing Officer or Deputy Disbursing Officer completes the JV and records it in the respective Disbursing System, where it is then bridged back to ODS for processing. This feeds back into the balancing process.</p> <p>Accounting adjustments (SF 1081s) typically are accomplished in Operational Data Storage (ODS). It is very rare that one would be generated from a Disbursing System.</p>
4.0.10	Process Post Pay (A)	Does the Correction Require a SF 1081, JV, or Neither?	If a Standard Form (SF) 1081 is required, then Disbursing Operations generates and reviews the SF 1081. If a Journal Voucher (JV) is required, then Disbursing Operations generates a JV and the process proceeds to the Financial Statement Compilation and Reporting (FSCR) Perform Manual Journal Voucher sub-process. If neither is required, then the post pay file routes back through the bridging system.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.0.11	Process Post Pay (A)	Generate and Review SF 1081	Disbursing Operations generates SF 1081 to review the line of accounting and appropriate information is updated.	Disbursing Operations	N/A	<p>DFAS: The designated representative reviews the SF 1081 to ensure the following: - Information on the SF 1081 matches the supporting documentation - Charges are incurred during the period of performance - Charges are incurred within the life of funds - Proper appropriation and fiscal year are assigned This review and approval is evidenced by the designated representative's signature and date on the SF 1081.</p>	N/A	N/A	N/A	N/A	N/A	SF 1081	<p>The designated representative reviews the SF 1081 to ensure the following: - Information on the SF 1081 matches the supporting documentation - Charges are incurred during the period of performance - Charges are incurred within the life of funds - Proper appropriation and fiscal year are assigned This review and approval is evidenced by the designated representative's signature and date on the SF 1081.</p>
4.0.11A	Process Post Pay (A)	Financial Statement Compilation and Reporting (FSCR) - Perform Manual Journal Voucher	The Perform Manual Journal Vouchers (JVs) sub-process involves the identification or notification of a need for a JV, review and approval of the JV Packet, and the posting of the JV to the General Ledger (GL). After all JVs have been posted for the period, the JV Log is run, reviewed, and saved to the Shared Drive.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
5.0.0A	Process Limited Depository Account (LDA) Disbursing (A)	3.0 Process Non-Treasury Disbursing (A)	The Process Non-Treasury Disbursing sub-process begins when an entitlement system transmits disbursement data as a Ready to Pay File/Interfaced File to Automated Disbursing System (ADS) or Deployable Disbursing System (DDS). Mechanization of Contract Administration Services (MOCAS) receives disbursement data from the entitling module within MOCAS. MOCAS administers (i.e., entitles) contracts and disburses accordingly. Once the disbursement data has been received, Disbursing Operations proceeds with processing via the appropriate path depending on the payment vehicle. From there, the process continues in the Process Post Pay sub-process.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5.0.1	Process Limited Depository Account (LDA) Disbursing (A)	Record Funds into Limited Depository Account (LDA) Check Register	A Disbursing Operations Disbursing Agent records the funds into the Limited Depository Account (LDA) check register via DDS.	Disbursing Operations	N/A	N/A	DDS	N/A	N/A	N/A	N/A	N/A	The source of LDA funds varies. In some cases, burden sharing agreements with host governments stipulate amount to be provided by the host and purposing of the funds. For example, the Republic of Korea (ROK) has a special appropriation dedicated to a specific LDA account. The ROK sends Disbursing Operations a payment file, Disbursing (or ITS.gov) deposits the funds into the LDA. A percentage goes to civilian payroll; other funds are dedicated for construction.
5.0.2	Process Limited Depository Account (LDA) Disbursing (A)	Send Funds to LDA for Amount of Payment	A Disbursing Operations Disbursing Agent sends the funds to the LDA for the amount of the payment. The LDA can receive funds from ITS.gov, via check or cash deposit.	Disbursing Operations	N/A	N/A	DDS	N/A	N/A	N/A	N/A	N/A	N/A
5.0.3	Process Limited Depository Account (LDA) Disbursing (A)	Record Funds into (Credit) LDA	The LDA Financial Institution records the funds into (i.e. a credit) the LDA.	Limited Depository Account (LDA) Financial Institution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5.0.4	Process Limited Depository Account (LDA) Disbursing (A)	Does the LDA Process Payment?	If the LDA processes payment, then Disbursing Operations provides an advice of transactions for disbursements to limited depository. If the LDA does not process payment, then Disbursing Operations creates and delivers a limited depository check.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Disbursing Operations, via originating entitling activity, determines if the LDA processes payments.
5.0.5	Process Limited Depository Account (LDA) Disbursing (A)	Create and Deliver Limited Depository Check	Disbursing Operations prepares check by using automated check writing equipment or typewriters, if necessary, and then delivers the check to the payee. After which, Disbursing Operations records the information within DDS.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 14, 140304; DoD FMR 7000.14-R, Vol 5, Ch. 14, 140306	N/A	DDS	N/A	N/A	N/A	N/A	Check	Limited Depository (LD) Checks are ordered from the bank maintaining the LDA.
5.0.6	Process Limited Depository Account (LDA) Disbursing (A)	Receive and Negotiate LDA Check	The payee receives and negotiates the LDA check.	Payee	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Depositing or cashing a check is legally referred to as 'Negotiating' a check.
5.0.7	Process Limited Depository Account (LDA) Disbursing (A)	Provide Instructions for Disbursements to Limited Depository	Disbursing Operations issues instructions via email or phone call to the Financial Institution around how to make the payment.	Disbursing Operations	N/A	N/A	DDS	N/A	N/A	N/A	N/A	N/A	N/A
5.0.8	Process Limited Depository Account (LDA) Disbursing (A)	Is the Payment a Check or Electronic Transaction?	If the LDA pays with a check, then LDA creates and delivers the limited depository check. If the LDA pays with an electronic transaction, then LDA distributes the payment via electronic transaction.	Limited Depository Account (LDA) Financial Institution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5.0.9	Process Limited Depository Account (LDA) Disbursing (A)	Create and Deliver Limited Depository Check	The LDA Financial Institution prepares checks and delivers the check to the payee.	Limited Depository Account (LDA) Financial Institution	DoD FMR 7000.14-R, Vol 5, Ch. 14, 140304	N/A	N/A	N/A	N/A	N/A	N/A	Check	LD Checks are ordered from the bank maintaining the LDA. Memos are created instructing the bank on what denominations are needed. Each LDA institution has different timing of when the MFR is submitted. DAs try to submit at least 7 to 10 days prior to the draw to give the bank enough time to have the correct denominations.
5.0.10	Process Limited Depository Account (LDA) Disbursing (A)	Distribute Payment	The LDA Financial Institution distributes the payment.	Limited Depository Account (LDA) Financial Institution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	One financial institution may host multiple LDAs.
5.0.11	Process Limited Depository Account (LDA) Disbursing (A)	Record Funds out of (Debit) LDA	The LDA Financial Institution records the funds out (i.e. a debit) of the LDA.	Limited Depository Account (LDA) Financial Institution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	If payment is made electronically, the LDA is automatically debited; if payment is made by check, the LDA is not debited until the check is negotiated.
5.0.11A	Process Limited Depository Account (LDA) Disbursing (A)	6.0 Process Collections (B)	The Process Collections sub-process shows the processing of funds that have been received and the preparation of the Department of Defense (DD) 1131, Cash Collection Voucher (or equivalent documentation) in order for funds to be recorded into accountability.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5.0.12	Process Limited Depository Account (LDA) Disbursing (A)	Is it Month End?	If it is month end, then the LDA generates the monthly LDA statements. If it is not month end, then proceed to Process Non-Treasury Disbursing sub-process.	Limited Depository Account (LDA) Financial Institution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5.0.12A	Process Limited Depository Account (LDA) Disbursing (A)	3.0 Process Non-Treasury Disbursing (A)	The Process Non-Treasury Disbursing sub-process begins when an entitlement system transmits disbursement data as a Ready to Pay File/Interfaced File to Automated Disbursing System (ADS) or Deployable Disbursing System (DDS). Mechanization of Contract Administration Services (MOCAS) receives disbursement data from the entitling module within MOCAS. MOCAS administers (i.e., entitles) contracts and disburses accordingly. Once the disbursement data has been received, Disbursing Operations proceeds with processing via the appropriate path depending on the payment vehicle. From there, the process continues in the Process Post Pay sub-process.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
5.0.13	Process Limited Depository Account (LDA) Disbursing (A)	Provide Bank Statements to Disbursing Operations	The LDA Financial Institution provides a monthly LDA statement (i.e. a bank statement) to Disbursing Operations.	Limited Depository Account (LDA) Financial Institution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5.0.14	Process Limited Depository Account (LDA) Disbursing (A)	Review and Reconcile Month End LDA	Disbursing Operations reviews the Standard Form (SF) 1149, Statement of Designated Depository Account, with supporting documentation against the bank statement to ensure that the interest, service charges, checks drawn, deposits, and transfers all reconcile for the Monthly LDA Reconciliation process within DDS.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 14, 1409	<p>Army: P2P-DIS-002</p> <p>DFAS: Compare Army station list of checks issued, list of outstanding checks, list of voided checks, and list of deposits to bank statement and verify that all checks and transactions are accounted for. Input all information into Reconciliation spreadsheet for comparison.</p>	DDS	N/A	N/A	N/A	N/A	SF 1149  Supporting Reconciliation Documents	N/A
5.0.14A	Process Limited Depository Account (LDA) Disbursing (A)	3.0 Process Non-Treasury Disbursing (A)	The Process Non-Treasury Disbursing sub-process begins when an entitlement system transmits disbursement data as a Ready to Pay File/Interfaced File to Automated Disbursing System (ADS) or Deployable Disbursing System (DDS). Mechanization of Contract Administration Services (MOCAS) receives disbursement data from the entitling module within MOCAS. MOCAS administers (i.e., entitles) contracts and disburses accordingly. Once the disbursement data has been received, Disbursing Operations proceeds with processing via the appropriate path depending on the payment vehicle. From there, the process continues in the Process Post Pay sub-process.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
6.0.0A	Process Collections (B)	8.0 Process Electronic Funds Transfer (EFT) Reject & Return (B)	The Process Electronic Funds Transfer (EFT) Reject & Return sub-process shows the receipt and verification of EFTs previously disbursed and have been rejected or returned. Once the rejected/returned data is verified as accurate, it is provided to Corporate Electronic Funds Transfer (CEFT) to be processed as either Civilian Pay, Military Pay, or another transaction type.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6.0.0B	Process Collections (B)	9.0 Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	The Process Electronic Funds Transfer (EFT) Recalls & Reversals sub-process begins with Disbursing Operations initiating recalls and reversals to retrieve items sent in error with the receipt and validation of returned check information. Disbursing Operations provides the trace number to the customer so the customer can notify his or her financial institution. If the financial institution successfully achieves resolution, the process ends. If it cannot achieve resolution, Disbursing Operations initiates a recall of the EFT and issues a letter of indemnity that releases the financial institution of any liabilities or penalties. If Disbursing Operations achieves resolution, then the process ends. If Disbursing Operations cannot achieve resolution, the Field Level issues a Letter of Indebtedness, after which the financial institution returns excess funding to Disbursing Operations.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6.0.0C	Process Collections (B)	11.0 Process Overage of Funds (AB)	The Process Overage of Funds sub-process involves the processing of identified funds held in an amount greater than the amount shown to be on hand by the Disbursing Officer's daily accountability records. If the overage is over \$750, the Disbursing Operations reports the overage to the Commander or Account Holder. If not, the Disbursing Operations collects the funds into a budget clearing account and determines exactly where the overage belongs.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6.0.1	Process Collections (B)	Receive and Review DD 1131 or Equivalent Document	The Disbursing Operations Responsible Accountant receives and reviews the Department of Defense (DD) 1131 - i.e. the Cash Collection Voucher (CCV) - or Equivalent Document for completeness. Designated personnel record cash and checks received on the collections log within Automated Disbursing System (ADS) or Deployable Disbursing System (DDS).	Disbursing Operations	N/A	Army: P2P-DIS-001	DDS; ADS	N/A	N/A	N/A	N/A	DD 1131 or Equivalent Document	The personnel reviewing the document review the CCV Number, Organization/Receiving Office, Disbursing Office Line of Accounting (LOA), Check Number, and Receipt Date. The CCV is ultimately reviewed and approved for completeness through the finalization of the DD 2665, Agent's Daily Statement of Accountability. If any issues arise, the originating source is responsible for the correction. All of the Disbursing Operations' DD 2665s are consolidated onto the DD 2657, Daily Statement of Accountability.  All entries are evidenced by the signature and date of the individual that received and recorded the cash/check on the collections log.  Some examples of Equivalent Documents can include: - Standard Form (SF) 1080, Voucher for Transfers Between Appropriations and/or Funds - SF 1098, Schedule of Canceled or Undelivered Checks - DD 139, Pay Adjustment Authorization - DD 362, Statement of Charges/Cash Collection Voucher - DD 707, Report of Deposits
6.0.2	Process Collections (B)	Is a CIT Number or any Other Information Missing?	If the Collection in Transit (CIT) Number or any other information is missing, then the Disbursing Operations Responsible Accountant works with the customer to resolve the issue. If all required information is present, then determine if a deposit to the Financial Institution is required.	Disbursing Operations	N/A	N/A	DDS	N/A	N/A	N/A	N/A	N/A	N/A
6.0.3	Process Collections (B)	Work with Customer to Resolve Issue	Disbursing Operations Responsible Accountant works with the customer to resolve the issue. If the CIT is required, it is provided by Resource Management (G8) organization.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	If the CIT is required, it is provided by Resource Management (G8) shop. CITs are required when GFEBs is the accounting system. Legacy systems do not require CITs.
6.0.4	Process Collections (B)	Is a Deposit to the Financial Institution Required?	If a deposit to the Financial Institution is required, then the Disbursing Operations Disbursing Agent generates a deposit ticket, submit funds, and deposit ticket to the Financial Institution. If a deposit to the Financial Institution is not required, then the Disbursing Operations Disbursing Agent processes the deposit ticket and DD 1131 or equivalent document.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6.0.5	Process Collections (B)	Generate Deposit Ticket, Submit Funds, and Deposit Ticket to Financial Institution	Disbursing Operations Responsible Accountant logs into OTCnet and generates the Standard Form (SF) 215, Deposit Ticket. The agent submits the funds and deposit ticket to the respective financial institution.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	SF 215	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
6.0.6	Process Collections (B)	Process Deposit Ticket and DD 1131 or Equivalent Document	Disbursing Operations Responsible Accountant processes the SF 215 and DD 1131 or Equivalent Document within ADS or DDS.	Disbursing Operations	N/A	DFAS: Supervisor or Lead verifies the batch control variance in OTCnet equals zero for the number of checks and total dollar amount. Additionally, Supervisor or lead validates the batch total matches back to the Calculation Worksheet prior to approving the batch for release. Any check that is accepted in OTCnet cannot be rescanned for deposit because the system image will not allow it unless a supervisor overrides the system; validates each check.	DDS; ADS	N/A	N/A	N/A	N/A	N/A	Some examples of Equivalent Documents can include: - SF 1080, Voucher for Transfers Between Appropriations and/or Funds - SF 1098, Schedule of Canceled or Undelivered Checks - DD 139, Pay Adjustment Authorization - DD 362, Statement of Charges/Cash Collection Voucher - DD 707, Report of Deposits
6.0.7	Process Collections (B)	Is Collection an Overage?	If the collection is for an overage, then continue to the Process Overage of Funds sub-process. If the collection is not for an overage, then determine if the cash collection is via a Limited Depository Account (LDA).	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	An example of an incomplete CCV is when the proper appropriation to be credited cannot be determined immediately.
6.0.7A	Process Collections (B)	11.0 Process Overage of Funds (AB)	The Process Overage of Funds sub-process involves the processing of identified funds held in an amount greater than the amount shown to be on hand by the Disbursing Officer's daily accountability records. If the overage is over \$750, the Disbursing Operations reports the overage to the Commander or Account Holder. If not, the Disbursing Operations collects the funds into a budget clearing account and determines exactly where the overage belongs.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6.0.8	Process Collections (B)	Is Cash Collection via LDA?	If the cash collection is via LDA, then Disbursing Operations records funds into the LDA check register. If the cash collection is not via LDA, then continue to the Process Non-Treasury Disbursing sub-process.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6.0.8A	Process Collections (B)	3.0 Process Non-Treasury Disbursing (A)	The Process Non-Treasury Disbursing sub-process begins when an entitlement system transmits disbursement data as a Ready to Pay File/Interfaced File to Automated Disbursing System (ADS) or Deployable Disbursing System (DDS). Mechanization of Contract Administration Services (MOCAS) receives disbursement data from the entitling module within MOCAS. MOCAS administers (i.e., entitles) contracts and disburses accordingly. Once the disbursement data has been received, Disbursing Operations proceeds with processing via the appropriate path depending on the payment vehicle. From there, the process continues in the Process Post Pay sub-process.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	The Process Non-Treasury Disbursing sub-process is called when the funds collected are not handled via LDA and need to be reflected on the Daily Statement of Accountability which is addressed towards the end of this sub-process.
6.0.9	Process Collections (B)	Record Funds Into (Credit) LDA Check Register	Disbursing Operations Responsible Accountant posts the CCV information in the LDA Check Register, after which the Monthly LDA Reconciliation process occurs. The process flows to the Non-Treasury Disbursing sub-process where the Disbursing Operations reviews and processes forms or interfaced files.	Disbursing Operations	N/A	DFAS: Verify Reconciliation tab for Reconciliation spreadsheet agrees to SF1149	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6.0.9A	Process Collections (B)	5.0 Process Limited Depository Account (LDA) Disbursing (A)	The Process Limited Depository Account (LDA) Disbursing sub-process begins when the Disbursing Operations' Disbursing Agent records the funds into the LDA check register. Disbursing Operations then sends the funds to the LDA for the amount of the payment. The LDA can receive funds from ITS.gov, or via check or cash deposit. The LDA's Financial Institution then records the funds into the LDA.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
7.0.1	Reverse Collections (B)	Prepare/Update DD 1131/SF 1034 or Equivalent Documentation	The Field Level Disbursing Operations Cash Management Analyst prepares or updates the Department of Defense (DD) 1131, Cash Collection Voucher (CCV) or Standard Form (SF) 1034, Public Voucher for Purchases and Services, or equivalent documentation in preparation to reverse a collection.	Field Level Disbursing Operations	N/A	N/A	DDS; ADS	N/A	N/A	N/A	N/A	N/A	N/A
7.0.2	Reverse Collections (B)	Review DD 1131/SF 1034 and Supporting Documentation	The Field Level Disbursing Operations Authorizing Official reviews the DD 1131/SF 1034 (or equivalent document) and supporting documentation for accuracy.	Field Level Disbursing Operations	N/A	N/A	DDS; ADS	N/A	N/A	N/A	N/A	N/A	Supporting documentation can include the following: Receiving Report (DD250), Contract, Invoice, or SF44 (which serves as an RR, Contract, and Invoice) in the case of Paying Agents.
7.0.3	Reverse Collections (B)	Is the Package Ready to Certify?	If the Field Level Disbursing Operations Authorizing Official agrees the package is ready to certify, then they certify/submit the DD 1131/SF 1034 and its supporting documentation. If the Authorizing Official does not agree the package is ready to certify, then the Cash Management Analyst researches and resolves the issues as required.	Field Level Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7.0.4	Reverse Collections (B)	Research and Perform Corrective Action	The Field Level Disbursing Operations Cash Management Analyst researches and resolves issues identified by the authorizing official.	Field Level Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7.0.5	Reverse Collections (B)	Certify and Submit DD 1131/SF 1034 and Supporting Documentation	The Field Level Disbursing Operations Authorizing Official certifies and records the Department of Defense (DD) 1131, Cash Collection Voucher (CCV) or SF 1034 and supporting documentation within Automated Disbursing System (ADS) or Deployable Disbursing System (DDS).	Field Level Disbursing Operations	DoD FMR 7000.14-R Vol 5 Ch. 5 050201	Army: P2P-DIS-003	DDS; ADS	N/A	N/A	N/A	N/A	DD 1131 or Equivalent Document SF 1034 DD 577	Supporting documentation can include the following: Purchase Request and Commitment (PR&C), Original Receipts, and SF 44s (Purchase Order).  Some examples of Equivalent Documents can include: - Standard Form (SF) 1080, Voucher for Transfers Between Appropriations and/or Funds - SF 1098, Schedule of Canceled or Undelivered Checks - DD 139, Pay Adjustment Authorization - DD 362, Statement of Charges/Cash Collection Voucher - DD 707, Report of Deposits
7.0.6	Reverse Collections (B)	Receive Certified DD 1131/SF 1034 and Supporting Documentation	The Disbursing Operations Disbursing Agent receives the certified DD 1131 or SF 1034 and supporting documentation, and the process flows to the Process Non-Treasury Disbursing sub-process where Disbursing Operations reviews and processes forms or interfaced files.	Disbursing Operations	N/A	N/A	DDS; ADS	N/A	N/A	N/A	N/A	N/A	Supporting documentation can include the following: Purchase Request and Commitment (PR&C), Original Receipts, and SF 44s (Purchase Order).
7.0.6A	Reverse Collections (B)	3.0 Process Non-Treasury Disbursing (A)	The Process Non-Treasury Disbursing sub-process begins when an entitlement system transmits disbursement data as a Ready to Pay File/Interfaced File to Automated Disbursing System (ADS) or Deployable Disbursing System (DDS). Mechanization of Contract Administration Services (MOCAS) receives disbursement data from the entitling module within MOCAS. MOCAS administers (i.e., entitles) contracts and disburses accordingly. Once the disbursement data has been received, Disbursing Operations proceeds with processing via the appropriate path depending on the payment vehicle. From there, the process continues in the Process Post Pay sub-process.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
8.0.1	Process Electronic Funds Transfer (EFT) Reject & Return (B)	Receive Rejected/Returned EFT	Disbursing Operations receives the rejected/returned Electronic Funds Transfer (EFT). Upon receipt, the Lead Technician uploads the files from the Federal Reserve Bank (FRB) to update Automated Disbursing System (ADS), Deployable Disbursing System (DDS), or Mechanization of Contract Administration Services (MOCAS) with return information.	Disbursing Operations	DFAS SOP 14-CO-173, Air Force and Army Reject Procedure, 03 AUG 2016	N/A	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	N/A	<p>Within the Electronic Funds Transfer (EFT) cell, there are no specific roles for performers.</p> <p>EFT transactions are sometimes rejected by the payee's financial institution. These may be either vendor pay, travel settlement, or military pay items, which the Federal Reserve Bank (FRB) returns daily.</p> <p>Disbursing Operations receives Notification of Changes and returned EFTs generated by the banking system from the Automated Clearing House (ACH) daily, including EFT Payment History File by Entitlement, and the EFT Advice Report tool to help offices make corrections in their entitlement systems to preclude future problems.</p> <p>Upon receipt, the Lead Technician ensures that the M-5501 RCB reports for the day and J3603-FRB reports have a corresponding deposit ticket (s) from the FRB. This control ensures all returns have been recorded in RCB/RAVC.</p>
8.0.2	Process Electronic Funds Transfer (EFT) Reject & Return (B)	Verify Rejected/Returned EFT against EFT Payment History File	Disbursing Operations verifies the rejected/returned EFT against the EFT Payment History File in order to research and resolve the reject within ADS, DDS, or MOCAS.	Disbursing Operations	N/A	N/A	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	N/A	N/A
8.0.3	Process Electronic Funds Transfer (EFT) Reject & Return (B)	Does Rejected/Returned EFT Match EFT Payment History File by Entitlement?	If the rejected/returned EFT systemically matches the EFT Payment History File by entitlement, then Disbursing Operations processes the rejected/returned amount in the disbursing system. If the rejected/returned EFT does not systemically match the EFT Payment History File by entitlement, then Disbursing Operations inputs the rejected/returned payment information into the Disbursing System.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8.0.4	Process Electronic Funds Transfer (EFT) Reject & Return (B)	Input Rejected/Returned Payment Information into Disbursing System	Disbursing Operations manually inputs the rejected/returned payment information into ADS, DDS, or MOCAS.	Disbursing Operations	N/A	N/A	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	N/A	The most common issue is due to erroneous date modification.
8.0.5	Process Electronic Funds Transfer (EFT) Reject & Return (B)	Process Rejected/Returned Amount	Disbursing Operations processes the rejected/returned amount.	Disbursing Operations	N/A	N/A	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	N/A	N/A
8.0.6	Process Electronic Funds Transfer (EFT) Reject & Return (B)	What is the EFT Reject/Return Related to?	<p>If Disbursing Operations determines the EFT reject/return is Civilian Pay-related, then Disbursing Operations provides the EFT return file to Civilian Pay for processing.</p> <p>If Disbursing Operations determines the EFT reject/return is Military Pay-related, then Disbursing Operations provides the Department of Defense (DD) 1131 or equivalent documentation to Military Pay for processing.</p> <p>If the EFT reject/return is neither, the process continues under the Process Collections sub-process.</p>	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	<p>Disbursing sends rejected files back to CIVPAY and MILPAY. This does not occur with the other processes listed here. CIVPAY and MILPAY then load the file back into their respective entitling systems, automatically crediting to the member, or automatically stopping payments to bad bank account, etc.</p> <p>National Automated Clearing House Association (NACHA) files are not being sent back for Computerized Accounts Payable System (CAPS), Travel, International Treasury Services (ITS).</p>
8.0.7	Process Electronic Funds Transfer (EFT) Reject & Return (B)	Provide EFT Return File to Civilian Pay for Processing	The Disbursing Operations Disbursing Agent provides the EFT Return File via ODS to the Civilian Pay Office for processing.	Disbursing Operations	N/A	N/A	ODS	N/A	N/A	N/A	N/A	N/A	N/A
8.0.8	Process Electronic Funds Transfer (EFT) Reject & Return (B)	Provide EFT Return File and DD 1131 to Military Pay for Processing	The Disbursing Operations Disbursing Agent provides the EFT Return File and DD 1131 via ODS to the Military Pay Office to process.	Disbursing Operations	N/A	N/A	ODS	N/A	N/A	N/A	N/A	N/A	N/A
8.0.8A	Process Electronic Funds Transfer (EFT) Reject & Return (B)	3.0 Process Non-Treasury Disbursing (A)	The Process Non-Treasury Disbursing sub-process begins when an entitlement system transmits disbursement data as a Ready to Pay File/Interfaced File to Automated Disbursing System (ADS) or Deployable Disbursing System (DDS). Mechanization of Contract Administration Services (MOCAS) receives disbursement data from the entitling module within MOCAS. MOCAS administers (i.e., entitles) contracts and disburses accordingly. Once the disbursement data has been received, Disbursing Operations proceeds with processing via the appropriate path depending on the payment vehicle. From there, the process continues in the Process Post Pay sub-process.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8.0.8B	Process Electronic Funds Transfer (EFT) Reject & Return (B)	6.0 Process Collections (B)	The Process Collections sub-process shows the processing of funds that have been received and the preparation of the Department of Defense (DD) 1131, Cash Collection Voucher (or equivalent documentation) in order for funds to be recorded into accountability.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
9.0.1	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Initiate Trace Request to Determine EFT Location	The customer contacts their Financial Institution to obtain evidence that the deposit was not applied to their account. Once obtained, the customer will provide that evidence to Disbursing Operations for review.	Customer Level	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Examples of items sent in error include duplicate payments and payments sent to the wrong financial institution or account.  Reversals are the preferred method of recovering erroneous items. Reversals require a signed, written request (email substitutes for a signed fax when received from the authorizing official).  The e-mail must contain complete EFT information: name, Social Security or Contract Number, amount, effective date, bank routing number, account type, account number, valid reason for the reversal (e.g., United States debt, duplicate payment, payment to wrong account, deserter, confinement, chapter, Absent Without Leave (AWOL), etc.), and Disbursing Officer Voucher (DOV) number, if available. The System-Document Control Number (SYS-DCN) can be used if the DOV is unavailable. The customer (i.e. person or entity that the EFT was intended for) is required to trace the request to determine where the EFT goes.
9.0.2	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Is the Financial Institution Information Correct?	If the Financial Institution information is correct, then Disbursing Operations provides the trace number to the customer. If the Financial Institution information is not correct, then Disbursing Operations initiates a recall.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	The Financial Management Support Unit (FMSU) traces payments in ITS.gov and is provided information on what went wrong with the payment. The information is given to Commercial Vendor Services (CVS) to contact the vendor and initiate changes for repayment.
9.0.3	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Provide Trace Number to Customer	Disbursing Operations provides the trace number to the customer (i.e. the person requesting the recall), so the customer can notify their financial institution.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9.0.4	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Contact Financial Institution with Trace Number Provided by Disbursing Operations	The customer contacts their Financial Institution with the Trace Number provided by Disbursing Operations, so their bank can trace the Electronics Funds Transfer (EFT).	Customer Level	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9.0.5	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Research and Perform Corrective Action	The Financial Institution performs research to determine where the EFT was deposited.	Financial Institution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9.0.6	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Is Resolution Achieved?	If the Financial Institution achieves resolution, then the process ends. If the Financial Institution does not achieve resolution, then Disbursing Operations initiates a recall.	Financial Institution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9.0.7	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Initiate Recall	Disbursing Operations initiates a recall of the EFT.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Please note that EFT Recalls are initiated by the entitlement area at DFAS-CO. Once Disbursing Operations receives the EFT Recall, DFAS-CO initiates the process.
9.0.8	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Issue Letter of Indemnity	Disbursing Operations issues a Letter of Indemnity to release the financial institution of any liabilities or penalties.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Letter of Indemnity	N/A
9.0.9	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Are Full Funds Available?	If full funds are available, then the financial institution returns funds to Disbursing Operations. If full funds are not available, then Disbursing Operations researches and performs corrective actions.	Financial Institution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9.0.10	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Research and Perform Corrective Action	Disbursing Operations researches and performs corrective action to identify fund availability.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9.0.11	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Is Resolution Achieved?	If Disbursing Operations achieves resolution, then the process proceeds to the Process Collections sub-process. If Disbursing Operations does not achieve resolution, the Field Level issues a Letter of Indebtedness.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9.0.11A	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	6.0 Process Collections (B)	The Process Collections sub-process shows the processing of funds that have been received and the preparation of the Department of Defense (DD) 1131, Cash Collection Voucher (or equivalent documentation) in order for funds to be recorded into accountability.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9.0.12	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Issue Letter of Indebtedness	Field Level Disbursing Operations prepares and issues the Letter of Indebtedness.	Field Level Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Letter of Indebtedness	N/A
9.0.13	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	Return Funds to Disbursing Operations	The financial institution returns excess funding to Disbursing Operations.	Financial Institution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9.0.13A	Process Electronic Funds Transfer (EFT) Recalls & Reversals (B)	6.0 Process Collections (B)	The Process Collections sub-process shows the processing of funds that have been received and the preparation of the Department of Defense (DD) 1131, Cash Collection Voucher (or equivalent documentation) in order for funds to be recorded into accountability.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
10.0.1	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Validate Returned Check Information	Disbursing Operations receives the returned check from Treasury and performs a manual validation of the returned check information against the check register in the disbursing system.	Disbursing Operations	N/A	N/A	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	N/A	For a returned treasury check, Disbursing Operations returns the check back to Treasury and notifies the submitting office. Please note that returned Treasury Checks are processed via Non-Treasury Disbursing Operations.
10.0.2	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Is the Returned Check Valid?	If the returned check is valid, then Disbursing Operations records the check information on the Department of Defense (DD) 2658, Returned and Undeliverable Check/Bond Record or Electronic System. If the return check is not valid, then Disbursing Operations determines if the issue can be resolved.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10.0.3	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Can the Issue be Resolved?	If the issue can be resolved, then Disbursing Operations will research and resolve the issue. If the issue cannot be resolved, then Disbursing Operations will cancel the payment.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10.0.4	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Research and Resolve	Disbursing Operations researches and resolves the issue.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Common errors include: inaccurate SSNs, stale dated or mutilated checks, and re-mail checks to payee with missing information populated from research in ADS. Other issues include: returned checks that have been cancelled previously due to a recertified check being issued, and a third issue may include a returned check that required additional postage.
10.0.5	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Cancel Payment	Disbursing Operations cancels the payment, and the process ends.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Please note that checks are not rejected, but rather they are cancelled. The check will be cancelled if the payee is not entitled to receive the check (i.e. overpayment or wrong payee). A returned original check will be defaced and destroyed if it has previously been recertified. If the recertified check is returned due to original check being canceled, then the recertified check will be canceled.
10.0.6	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Record Check Information on DD 2658 or Electronic System	Disbursing Operations records the check information on the DD 2658, Returned and Undeliverable Check/Bond Record or Electronic System.	Disbursing Operations	N/A	N/A	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	DD 2658 or Equivalent Systemic Documentation	DD 2658 is the Returned and Undeliverable Check/Bond Record. ADS Reports M-6602, 6604, and 6606 act as the DD 2658.
10.0.7	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Is Check Processed by DFAS DSSN?	If the Disbursing Station Symbol Number (DSSN) is assigned to Defense Finance and Accounting Service (DFAS), then DFAS Disbursing Operations compares the M-5501 and M-6201 reports. If the DSSN is not assigned to DFAS, then Disbursing Operations determines if the check should be re-processed or cancelled.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10.0.8	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Compare Check Information to M-5501 Report and M-6201 Report	DFAS Disbursing Operations compares the check information to the M-5501 Report and M-6201 Report for accuracy.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	M-5501 M-6201	M-5501 is the "New Ads" Report. It is systematically generated in RCB (Module in ADS) and used to verify RCB1 entry against the physical check for accuracy. M-6201 is the list of incorrect/duplicate checks numbers, incorrect SSNs, and deleted checks. Both are ADS reports and housed in CA Web viewer, a report repository for ADS.
10.0.9	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Is the Check Information on M-6201 Report?	If the check information is on the M-6201 Report, then DFAS Disbursing Operations performs corrective action. If the check information is not on the M-6201, then DFAS Disbursing Operations determines if the check reconciles to the M-5501 report.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10.0.10	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Perform Corrective Action	DFAS Disbursing Operations performs corrective action to ensure that the check will reconcile to the M-5501 or M-6201 Report.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10.0.11	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Does the Check Reconcile to the M-5501 Report?	If the check reconciles to the M-5501 Report, then Disbursing Operations determines if the check is to be re-processed or cancelled. If the check does not reconcile to the report, then the DFAS Disbursing Operations performs corrective action.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10.0.12	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Does the Returned Check Need to be Re-Processed or Canceled?	If the returned check needs to be re-processed, then Disbursing Operations re-processes the returned check. If the check needs to be cancelled, then Disbursing Operations cancels the returned check.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10.0.13	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Re-Process Check	Once the check print file is ready, the Disbursing Operations re-prints the actual check and distributes to the recipient.	Disbursing Operations	N/A	N/A	DFAS: The Vault Supervisor verifies that all of the physical checks are in the correctly labeled envelopes and that there are no unmatched checks, report entries or labels before the checks are mailed. Evidence of this verification is the signed and dated M-5501 kept on file.	N/A	N/A	N/A	N/A	Check	Check print files can be sent to Treasury for printing or to a local printer. The majority of checks printed are via Treasury.

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
10.0.14	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Cancel Payment and Generate Schedule of Canceled/Undelivered Checks	Disbursing Operations cancels the returned check using the respective disbursing system, ADS, DDS, MOCAS, generates a Standard Form (SF) 1098, Schedule of Cancelled or Undeliverable Checks.	Disbursing Operations	N/A	DFAS: Returned Checks Cashier stamps the cancelled checks as "VOID-Non-Negotiable" and updates NICL and ADS-F&CSM to show the checks have been cancelled.  Reviews DD 2660 received from claimant to verify it has been signed by the claimant.  The physical cancelled checks are reconciled with the ADS system generated M-6602, M-6604, and M-6606 reports.	ADS; DDS; MOCAS	N/A	N/A	N/A	N/A	SF 1098	N/A
10.0.15	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	What is the Check Related to?	If the check is Civilian Pay related, then Disbursing Operations provides a SF 1098 to DFAS Disbursing Operations for processing.  If Disbursing Operations determines the check is Military Pay related, then Disbursing Operations provides the SF 1098 to Military Pay for processing.  If the check is neither Civilian or Military Pay, then Disbursing Operations deposits the cancelled checks.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10.0.16	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Provide SF 1098 to Civilian Pay for Processing	DFAS DSSN Disbursing Operations provides the SF 1098 to the Civilian Pay Office to process the cancelled check. The sub-process ends.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	A systematic cancellation (SF 1098) occurs if there is no action placed on the check within the three business day limitation regulation after the initial input into RCB. The report generates the evening of the third business day and be retrievable on business day 4 for Disbursing use.
10.0.17	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Provide SF 1098 to Military Pay for Processing	DFAS DSSN Disbursing Operations provides the SF 1098 to the Military Pay Office for processing the cancelled check. The sub-process ends.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	A systematic cancellation (SF 1098) will occur if there is no action placed on the check within the three business day limitation regulation after the initial input into RCB. The report will be generated the evening of the third business day and be retrievable on business day 4 for Disbursing use.
10.0.18	Process Returned Treasury Check for Non-Treasury Disbursing Operations (B)	Deposit Canceled Checks	Disbursing Operations deposits the cancelled checks and receives a SF 215. The sub-process ends.	Disbursing Operations	N/A	N/A	ADS; DDS	N/A	N/A	N/A	N/A	SF 215	The SF 215 is a deposit ticket.  Over-the-Counter Channel (OTCnet) contains the details of cancelled checks.



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11.0.1	Process Overage of Funds (AB)	Identify and Record Overage of Funds	Disbursing Operations identifies an overage of funds within ADS or DDS, and tracks the overages by recording each occurrence on a separate Department of Defense (DD) 2667, Subsidiary Accountability Record, maintained specifically for overages.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060801; DoD FMR 7000.14-R, Vol 5, Ch. 6, 060802	N/A	ADS; DDS	N/A	N/A	N/A	N/A	DD 2667	Overages are funds held in an amount greater than the amount shown to be on hand by the daily accountability records of Disbursing Operations.  The DD 2667 is a stand-alone document for tracking overages. Disbursing Operations starts a new DD 2667 for overages at the beginning of each quarter and must have a handwritten copy of the DD 2667 on file.
11.0.1A	Process Overage of Funds (AB)	6.0 Process Collections (B)	The Process Collections sub-process shows the processing of funds that have been received and the preparation of the Department of Defense (DD) 1131, Cash Collection Voucher (or equivalent documentation) in order for funds to be recorded into accountability.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11.0.1B	Process Overage of Funds (AB)	6.0 Process Collections (B)	The Process Collections sub-process shows the processing of funds that have been received and the preparation of the Department of Defense (DD) 1131, Cash Collection Voucher (or equivalent documentation) in order for funds to be recorded into accountability.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11.0.2	Process Overage of Funds (AB)	Is the Overage Over \$750?	If the overage is over \$750, then Disbursing Operations reports the overage to the Commander or Account Holder. If the overage is equal to or less than \$750, then Disbursing Operations collects the funds into a budget clearing account.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11.0.3	Process Overage of Funds (AB)	Report Overage to Commander or Account Holder	Disbursing Operations reports an overage of funds that are \$750 or more to the Commander or Account Holder.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060804	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11.0.4	Process Overage of Funds (AB)	Collect Funds into Budget Clearing Account **F3875	Disbursing Operations collects an overage of funds into the Budget Clearing Account (i.e. Suspense), **F3875, pending a determination of where the overage belongs.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060802	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11.0.5	Process Overage of Funds (AB)	Determine Where Overage Properly Belongs	Disbursing Operations determines where the overage properly belongs as discovered via the investigation.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11.0.6	Process Overage of Funds (AB)	Is the Proper Appropriation Identified?	If the proper appropriation is identified, then Disbursing Operations processes it to the correct appropriation. If the proper appropriation cannot be identified, then Disbursing Operations transfers the overage to Treasury's Forfeiture of Unclaimed Money and Property, account **R1060.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11.0.7	Process Overage of Funds (AB)	Process to Correct Appropriation	Disbursing Operations processes the overage to the correct appropriation via Standard Form (SF) 1081, Voucher and Schedule of Withdrawals and Credits within ADS or DDS.	Disbursing Operations	N/A	N/A	ADS; DDS	N/A	N/A	N/A	N/A	SF 1081	N/A
11.0.8	Process Overage of Funds (AB)	Transfer to Treasury's Forfeiture of Unclaimed Money and Property **R1060	Disbursing Operations transfers the overage to the Department of the Treasury's Forfeiture of Unclaimed Money and Property, account **R1060 within ADS or DDS. The process ends.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060802 and 060804	N/A	ADS; DDS	N/A	N/A	N/A	N/A	SF 1081	A copy of the DD 2667 must be retained with the original voucher transferring the funds to the **R1060 account.

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
12.0.1	Process Loss of Funds (AB)	Discover or Receive Notification of Loss	The Disbursing Operations Responsible Accountant discovers or receives notification of the loss of funds via a phone call, email, or verbally.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12.0.2	Process Loss of Funds (AB)	Record Loss on DD 2657 and DD 2667	The Disbursing Operations Responsible Accountant records losses on the Department of Defense (DD) 2657 and supports the entry by entering it onto the DD 2667 within ADS or DDS.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060402.B.1 and 060402.B.2	N/A	ADS; DDS	N/A	N/A	N/A	N/A	DD 2657 DD 2667	The DD 2657 is the Daily Statement of Accountability. Losses are accounted for by increasing line 7.3 (or 9.3, if predecessor Disbursing Officer's (DO)), Loss of Funds and decreasing the appropriate line.  The DD 2667 is the Subsidiary Accountability Record. This is completed by recording all physical losses discovered in the DO's account to include those incurred by deputies, agents, cashiers, imprest fund cashiers, and change fund custodians. If more than one physical loss occurs during a single business day, a separate line is used on the same form to account for each loss individually.  The Disbursing Agent (DA) records a loss on a Journal Voucher (JV) and provides the DD 2665 for confirmation. If it cannot be resolved within 24 hours the DA sends the Loss of Funds (LOF) by attaching it to the DD 1081 to the main site in which it will be held under the Deputy Disbursing Officer (DDO)/DO accountability.
12.0.3	Process Loss of Funds (AB)	Is the Loss Over \$750?	If the loss is over \$750, then The Disbursing Operations Responsible Accountant determines whether or not it should recommend an investigation. If the loss is equal to or less than \$750, then The Disbursing Operations Responsible Accountant determines whether or not fraud or a criminal act is indicated in the loss.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12.0.4	Process Loss of Funds (AB)	Should an Investigation be Recommended?	If the Commander or Account Holder determines an investigation is necessary, then the Commander or Account Holder recommends an investigation. If the Commander or Account Holder determines an investigation is not necessary, then the Commander or Account Holder reports the loss to Defense Finance and Accounting Service (DFAS) Disbursing Policy Division and convenes a Cash Verification Team to audit the DO's account.	Operating Agency	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	If there is fraud or criminal act indicated, investigation should always be recommended.
12.0.5	Process Loss of Funds (AB)	Report Loss to DFAS Policy Division of Notification and Convenes	The Commander or Account Holder reports and notifies the loss to DFAS Disbursing Policy Division and convenes the Cash Verification Team to conduct an audit of the Disbursing Officer account.	Operating Agency	DOD FMR 7000.14-R, Vol 5, Ch. 6, 060201.B	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12.0.6	Process Loss of Funds (AB)	Recommend Investigation	The Commander or Account Holder recommends an investigation. The investigation type depends on the nature of the Loss of Funds.	Operating Agency	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060403.B.2.e; DoD FMR 7000.14-R, Vol 5, Ch. 6, 060403.B.2.d.7; DoD FMR 7000.14-R, Vol 5, Ch. 6, 060403.B.2.f	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12.0.7	Process Loss of Funds (AB)	Is There Fraud or Criminal Act Indicated?	If fraud or criminal act is indicated, then the Commander or Account Holder recommends an investigation. If not indicated, then Disbursing Operations determines if the loss is over \$300.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060403.B.1.a/b	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12.0.8	Process Loss of Funds (AB)	Is The Loss Over \$300?	If the loss is over \$300, then the Operating Agency appoints someone outside Disbursing Operations to conduct investigations and submits the results to DFAS Policy Division. If the loss is not over \$300, then Disbursing Operations performs an informal investigation and submits results to DFAS Policy Division.	Disbursing Operations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12.0.9	Process Loss of Funds (AB)	Appoint Someone Outside Disbursing Operations to Conduct Investigation	The Commander or Account Holder appoints an Investigating Officer to conduct the investigation.	Operating Agency	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060403.B.1.b; DoD FMR 7000.14-R, Vol 5, Ch. 6, 060403.B.2.d.7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	The appointed official must be someone other than the Disbursing Operations or disbursing office personnel (e.g., a member of the Cash Verification Team). Furthermore, the appointed Investigating Officer must have knowledge of disbursing office operations, especially knowledge of the required internal controls, pertinent laws, and applicable directives.  The Investigating Officer reports every 30 calendar days on the status of the investigation.
12.0.10	Process Loss of Funds (AB)	Perform Investigation	The appointed Investigating Officer conducts the investigation, completes a written investigatory report, and forwards it to the Commander or Account Holder. This report is called a Report of Investigation (ROI).	Operating Agency	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12.0.11	Process Loss of Funds (AB)	Review Investigation Results	The Commander or Account Holder reviews the written investigatory report for completion and concurrence. Upon agreement, the Commander or Account Holder sends the report to the DFAS Policy Division.	Operating Agency	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Any issues with the investigatory report are shared with the Investigative Officer.

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
12.0.12	Process Loss of Funds (AB)	Perform an Informal Investigation and Submit Results to DFAS Policy Division	The Disbursing Operations Responsible Accountant or Deputy Disbursing Operations (if the Disbursing Operations is not co-located with the Deputy Disbursing Officer) conducts the investigation and completes the written investigatory report.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060403.B.1.a	N/A	N/A	N/A	N/A	N/A	N/A	N/A	If the loss is attributable to the DO, the primary deputy Disbursing Operations conducts the investigation along with the written investigatory report. Under no circumstances should the official incurring the loss prepare their own written investigatory report. The Disbursing Operations submits a ROI to DFAS Disbursing Policy Division within 30 calendar days of the discovery of the loss.
12.0.13	Process Loss of Funds (AB)	Review Results and Make Recommendation	The DFAS Disbursing Policy Division reviews the ROI and makes a recommendation to the Office of General Council who reviews the recommendation and prescribe remedy to the DFAS Loss of Funds area.	Defense Finance and Accounting Service (DFAS) Disbursing Policy Division	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060403.B.3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	A memo is issued stating who liability of loss falls. If necessary, the division obtains legal review. The division advises the appropriate individuals of the decision, and in those cases wherein individual(s) are held liable, advises them of their right to submit a rebuttal. If no contact or appeal is made within 30 days then DFAS sends instruction on how to proceed with recoupment of loss.
12.0.14	Process Loss of Funds (AB)	Should Relief be Granted?	If DFAS Disbursing Policy Division decides to grant relief, then the division provides instructions to Disbursing Operations to remove the loss from accountability. If the division decides not to grant relief, then the division determines if the individual is active duty or not.	Defense Finance and Accounting Service (DFAS) Disbursing Policy Division	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12.0.15	Process Loss of Funds (AB)	Remove Loss on DD 2657	The Disbursing Operations Responsible Accountant clears the loss of funds from the DD 2667 and DD 2657 within ADS or DDS based on the instructions given by DFAS Disbursing Policy Division. The process ends.	Disbursing Operations	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060701; DoD FMR 7000.14-R, Vol 5, Ch. 6, 060404.B	N/A	ADS; DDS	N/A	N/A	N/A	N/A	DD 2657	The Loss of Funds either provides relief from DFAS or conducts a recoupment for the loss of funds from the party.  For a loss of funds recoupment, if the individual or party is found liable and the results is that funds have to be repaid, those funds come back into accountability via cash or check. At that point, that money is automatically applied to the loss of funds until there is a zero balance. This process has no financial impact. If there is a line of accounting involved, whether due to relief or duplicate payment, there is a financial impact, but that goes through the Standard Form (SF) 1034, Public Voucher for Purchases and Services, process. If a line of accounting is involved, the party recoups the funds and applies those funds to a line of accounting, and the business process follows the normal SF 1034 Disbursing Process within the Process Non-Treasury Disbursing sub-process. The only difference is that the SF 1034 is automatically produced within DDS during the loss of funds process.
12.0.16	Process Loss of Funds (AB)	Is the Individual on Active Duty?	If the individual is on active duty, then DFAS Disbursing Policy Division advises the Disbursing Operations to take immediate collection action. If the individual is not on active duty, then DFAS Disbursing Policy Division refers the debt for out-of-service collection action.	Defense Finance and Accounting Service (DFAS) Disbursing Policy Division	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Civilians follow the same path as individuals not on active duty.
12.0.17	Process Loss of Funds (AB)	Refer Debt for Out-of-Service Collection Action	DFAS Disbursing Policy Division refers the debt for out-of-service action for individuals no longer on active duty who fail to submit rebuttal or make voluntary payment. The process ends.	Defense Finance and Accounting Service (DFAS) Disbursing Policy Division	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12.0.18	Process Loss of Funds (AB)	Advise Disbursing Operations to Take Immediate Collection Action	DFAS Disbursing Policy Division advises Disbursing Operations to take immediate action regarding individuals on active duty who fail to submit rebuttal or make voluntary payment. The process ends.	Defense Finance and Accounting Service (DFAS) Disbursing Policy Division	DoD FMR 7000.14-R, Vol 5, Ch. 6, 060702	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
13.0.0A	Post GFEBs Self-Entitled Disbursements & Collections (AB)	4.0 Process Post Pay (A)	The Process Post Pay sub-process begins with performing edit checks to determine if the Post Pay File contains valid data. After passing edit checks, Accounting Operations processes the Post Pay file to the originating entitling area. Depending on the entitlement, the appropriate system posts the Post Pay file in one of several sub-processes. If the interface does not pass edit checks, Disbursing Operations researches and performs corrective actions before processing the Post Pay File to the originating entitling area.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13.0.1	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Receive Post Pay File	General Fund Enterprise Business Systems (GFEBs) receives the Post Pay File.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs	N/A	N/A	N/A	N/A	N/A	N/A
13.0.2	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Perform Edit Checks	GFEBs systemically performs interface edit checks to ensure the Line of Accounting (LOA) is correct.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs	N/A	N/A	N/A	N/A	N/A	Please note the Intermediate Document (IDOC) is assigned to the transaction once it enters into GFEBs.
13.0.3	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Are the Edit Checks Successful?	If the edit checks are successful, then GFEBs systemically locates the entitlement document for processing. If the edit checks are not successful, then Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C) researches and resolves the Intermediate Document (IDOC) error(s).	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13.0.4	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Research and Resolve IDOC Error(s)	The DFAS AM&C researches the cause of the IDOC error(s) and performs corrective actions to resolve the differences.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs	N/A	N/A	N/A	N/A	N/A	N/A
13.0.5	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Locate Entitlement Document	GFEBs systemically locates the entitlement document for processing.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs	N/A	N/A	N/A	N/A	N/A	N/A
13.0.6	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Post Disbursement	GFEBs systemically posts the disbursement to liquidate the obligation, resulting in a general ledger impact.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs	FB08; BD87; FB05	B110	N/A	GFEBs: DR 490100.0000 - Delivered Orders - Obligations, Unpaid / CR 490200.0000 - Delivered Orders - Obligation, Paid; DR 211000.0000 - Accounts Payable / CR 101000.0000 - Fund Balance With Treasury	N/A	N/A
13.0.6A	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Financial Statement Compilation and Reporting (FSCR) - Perform Period End Closing - GF EFP Month-End	The Perform Period End Closing - General Fund (GF) Enterprise Resource Planning (ERP) Month-End sub-process involves the repetitive generation of trial balances (TBs) to identify and correct any fatal errors prior to extracting to the Defense Departmental Reporting System (DDRS)-Budgetary (B).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13.0.7	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Receive Post Pay File from ADS	Defense Cash Accountability System (DCAS) systemically processes and distributes the Post Pay File to GFEBs.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	DCAS	N/A	N/A	N/A	N/A	N/A	N/A
13.0.8	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Perform Edit Checks	DCAS performs internal edit checks to ensure the information is complete and accurate.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	DCAS	N/A	N/A	N/A	N/A	N/A	Please note the Intermediate Document (IDOC) is assigned to the transaction once it enters into GFEBs.
13.0.9	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Are the DCAS Edit Checks Successful?	If the DCAS edit checks are successful, then DFAS AM&C performs the DCAS to GFEBs edit checks. If the DCAS edit checks are not successful, then DFAS AM&C research and resolve undistributed error(s).	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13.0.10	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Research and Resolve Undistributed Error(s)	The DFAS AM&C Responsible Accountant researches the cause of the undistributed error(s) and performs corrective actions to resolve differences.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	DCAS	N/A	N/A	N/A	N/A	N/A	N/A
13.0.11	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Perform DCAS to GFEBs Edit Check	DCAS interfaces with GFEBs to perform edit checks to ensure information is complete and accurate.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs; DCAS	N/A	N/A	N/A	N/A	N/A	N/A
13.0.12	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Are the GFEBs Edit Checks Successful?	If the GFEBs edit checks are successful, then DFAS AM&C updates the GFEBs tables. If the GFEBs edit checks are not successful, then DFAS AM&C researches and resolves the IDOC error(s).	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
13.0.13	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Research and Resolve IDOC Error(s)	The DFAS AM&C Responsible Accountant researches the cause of the IDOC error(s) and performs corrective actions to resolve differences.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	DFAS: The Accountant makes corrections in DCAS and GFEBs to ensure the process correctly. Supervisor and Accountant sign Status Change package to certify the IDOCs that were status changed match in dollar amount to the posted items in GFEBs (complete and accurate).	GFEBs	N/A	N/A	N/A	N/A	N/A	N/A
13.0.14	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Update GFEBs Tables	GFEBs systemically updates the internal tables.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs	N/A	N/A	N/A	N/A	N/A	N/A
13.0.14A	Post GFEBs Self-Entitled Disbursements & Collections (AB)	Financial Statement Compilation and Reporting (FSCR) - Perform Period End Closing - GF EFP Month-End	The Perform Period End Closing – General Fund (GF) Enterprise Resource Planning (ERP) Month-End sub-process involves the repetitive generation of trial balances (TBs) to identify and correct any fatal errors prior to extracting to the Defense Departmental Reporting System (DDRS)-Budgetary (B).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
14.0.0A	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	4.0 Process Post Pay (A)	The Process Post Pay sub-process begins with performing edit checks to determine if the Post Pay File contains valid data. After passing edit checks, Accounting Operations processes the Post Pay file to the originating entitling area. Depending on the entitlement, the appropriate system posts the Post Pay file in one of several sub-processes. If the interface does not pass edit checks, Disbursing Operations researches and performs corrective actions before processing the Post Pay File to the originating entitling area.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.1	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Receive TBO Transaction File	Defense Cash Accountability System (DCAS) systemically receives the Transaction by Others (TBO) Transaction File.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	DCAS; MOCAS	N/A	N/A	N/A	N/A	N/A	In the case that DCAS information does not transmit to GFEBs, the error is an 'Undistributed Error'. Note, transaction data may also come from DTS. In this situation, the transaction flows through ODS to SOMARDS.
14.0.2	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Is the Transaction Processed through Legacy?	If the transaction is processed through Legacy, then Defense Finance (DFAS) and Accounting Service Account Maintenance and Control (AM&C) makes a determination as to whether the legacy system is Standard Finance System (STANFINS) or Standard Operations and Maintenance Army Research System (SOMARDS). If the transaction is not processed through legacy, then DCAS distributes the transaction to the appropriate Enterprise Resource Planning (ERP) system.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.3	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Perform Edit Checks	DCAS systemically interfaces with the General Fund Enterprise Business Systems (GFEBs) or Global Combat Support System - Army (GCSS-A) to distribute the TBO transactions. The respective system then systemically perform the edit checks.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs; GCSS-A; DCAS	N/A	N/A	N/A	N/A	N/A	Please note that once the transactions pass the DCAS edit checks, the transactions are distributed to the accounting system. If they do not clear the required edits, the transactions remain on the uncleared list until necessary data is input.
14.0.4	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Are the Edit Checks Successful?	If the edit checks are successful, then the ERPs locate the matching obligation/receivable for the disbursement/collection. If the edit checks are not successful, then Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C) researches the cause of the IDOC error and performs corrective actions to resolve the differences.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.5	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Research and Resolve IDOC Error(s)	DFAS AM&C researches the cause of the IDOC error and performs corrective actions to resolve the differences.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs; GCSS-A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.6	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Locate Matching Obligation/Receivable for Disbursement/Collection	GFEBs or GCSS-A attempts to locate the matching obligation for each disbursement or receivable for each collection.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs; GCSS-A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.7	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Is Matching Obligation/Receivable Located?	If the system successfully locates the matching obligation/receivable, then GFEBs or GCSS-A posts the disbursement or collection. If the matching obligation/receivable is not located, then the system posts the disbursement or collection as an unmatched transaction.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.8	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Post Disbursement/Collection	GFEBs or GCSS-A systemically posts the disbursement to liquidate the obligation or posts the collection to relieve the receivable, resulting in a general ledger impact.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBs; GCSS-A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.8 (a)	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Post Disbursement/Collection	See 14.0.8 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 14.0.8 above	See 14.0.8 above	GFEBs	FB08; BD87; FB05	B110	N/A	GFEBs: DR 490100.0000 - Delivered Orders - Obligations, Unpaid / CR 490200.0000 - Delivered Orders - Obligation, Paid; DR 211000.0000 - Accounts Payable / CR 101000.0000 - Fund Balance With Treasury	See 14.0.8 above	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
14.0.8 (b)	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Post Disbursement/Collection	See 14.0.8 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 14.0.8 above	See 14.0.8 above	GFEB5	FB08; BD87; FB05	C124	N/A	GFEB5: DR 490200.0000 - Delivered Orders - Obligations, Paid / CR 461000.0000 - Allotments - Realized Resources; DR 101000.0000 - Fund Balance With Treasury, DR 679000.0000 - Other Expenses Not Requiring Budgetary Resources / CR 131000.0000 - Accounts Receivable, CR 729000.0000 - Other Losses	See 14.0.8 above	N/A
14.0.8 (c)	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Post Disbursement/Collection	See 14.0.8 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 14.0.8 above	See 14.0.8 above	GFEB5	FB08; BD87; FB05	C137	N/A	GFEB5: DR 490200.0000 - Delivered Orders - Obligations, Paid / CR 461000.0000 - Allotments - Realized Resources, CR 462000.0000 - Unobligated Funds Exempt From Apportionment; DR 101000.0000 - Fund Balance With Treasury / CR 151100.0000 - Operating Materials and Supplies Held for Use	See 14.0.8 above	N/A
14.0.8 (d)	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Post Disbursement/Collection	See 14.0.8 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 14.0.8 above	See 14.0.8 above	GFEB5	FB08; BD87; FB05	C146 / D585	N/A	GFEB5: DR 101000.0000 - Fund Balance With Treasury / CR 131000.0000 - Accounts Receivable; DR 599300.0000 - Offset to Non-Entity Collections - Statement of Changes in Net Position / CR 599400.0000 - Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	See 14.0.8 above	N/A
14.0.8 (e)	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Post Disbursement/Collection	See 14.0.8 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 14.0.8 above	See 14.0.8 above	GFEB5	FB08; BD87; FB05	C405	N/A	GFEB5: DR 599400.0000 - Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position / CR 298500.0000 - Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	See 14.0.8 above	N/A
14.0.8 (f)	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Post Disbursement/Collection	See 14.0.8 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 14.0.8 above	See 14.0.8 above	GFEB5	FB08; BD87; FB05	C143	N/A	GFEB5: DR 101000.0000 - Fund Balance With Treasury / CR 131000.0000 - Accounts Receivable	See 14.0.8 above	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
14.0.8 (g)	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Post Disbursement/Collection	See 14.0.8 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 14.0.8 above	See 14.0.8 above	GFEB5	FB08; BD87; FB05	C186	N/A	GFEB5: DR 425200.0000 - Reimbursements and Other Income Earned - Collected / CR 425100.0000 - Reimbursements and Other Income Earned - Receivable; DR 101000.0000 - Fund Balance With Treasury / CR 131000.0000 - Accounts Receivable	See 14.0.8 above	N/A
14.0.8 (h)	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Post Disbursement/Collection	See 14.0.8 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 14.0.8 above	See 14.0.8 above	GFEB5	FB08; BD87; FB05	C182	N/A	GFEB5: DR 422200.0000 - Unfilled Customer Orders With Advance / CR 421000.0000 - Anticipated Reimbursements and Other Income, CR 422100.0000 - Unfilled Customer Orders Without Advance; DR 101000.0000 - Fund Balance With Treasury / CR 231000.0000 - Liability for Advances and Prepayments	See 14.0.8 above	N/A
14.0.9	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Does the LOA Change?	If the Line of Accounting (LOA) changed, then GFEB5 or GCSS-A generates a Standard Form (SF) 1081. If the LOA did not change, then the process proceeds to the Process Non-Treasury Disbursing.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.9A	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	FSCR Perform Period End Closing - GF EFP Month-End	The Perform Period End Closing - General Fund (GF) Enterprise Resource Planning (ERP) Month-End sub-process involves the repetitive generation of trial balances (TBs) to identify and correct any fatal errors prior to extracting to the Defense Departmental Reporting System (DDRS)-Budgetary (B).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.10	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Generate SF 1081	GFEB5 or GCSS-A generates SF 1081, Voucher and Schedule of Withdrawals and Credits, to ensure line of accounting and appropriation information is updated. The designated representative reviews the SF 1081 to ensure information is appropriate.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEB5; GCSS-A	N/A	N/A	N/A	N/A	SF 1081	The designated representative reviews the SF 1081 to ensure the following: - Information on the SF 1081 matches the supporting documentation - Charges are incurred during the period of performance - Charges are incurred within the life of funds - Proper appropriation and fiscal year are assigned This review and approval is evidenced by the designated representative's signature and date on the SF 1081.
14.0.10A	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Financial Statement Compilation and Reporting (FSCR) - Perform Period End Closing - GF EFP Month-End	The Perform Period End Closing - General Fund (GF) Enterprise Resource Planning (ERP) Month-End sub-process involves the repetitive generation of trial balances (TBs) to identify and correct any fatal errors prior to extracting to the Defense Departmental Reporting System (DDRS)-Budgetary (B).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.11	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Post Unmatched Transaction	GFEB5 or GCSS-A systemically posts the disbursement or collection as an unmatched transaction - resulting in a general ledger impact.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEB5; GCSS-A	FB08; BD87; FB05	N/A	N/A	Posting logic varies depending on the respective transaction.	N/A	GFEB5 runs a daily auto recycle, which means the system automatically continues to search for a matching obligation. When it finds a matching obligation, the transaction posts automatically. DFAS AM&C typically waits several days to allow auto recycle a chance to clear unmatched transactions. Those UMTs that do not clear automatically require manual research and corrective action.
14.0.12	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Identify Root Cause and Perform Corrective Action	DFAS AM&C identifies the root cause for unmatched transactions and performs corrective action to resolve the discrepancies.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	DFAS: Monitoring and reviewing reporting and queries from Tracer and GFEB5	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.13	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Does the LOA Change for the Unmatched Transaction?	If the LOA changed, then the GFEB5 or GCSS-A generates an SF 1081. If the LOA did not change, then GFEB5 or GCSS-A reverses the unmatched transaction and re-posts the disbursement/collection.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.14	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Reverse Unmatched Transaction and Re-Post Disbursement/Collection	GFEB5 or GCSS-A reverses the previous unmatched transaction and re-posts the disbursement to liquidate the obligation or re-post the collection to relieve the receivable - resulting in a general ledger impact. The process continues in the Process Non-Treasury Disbursing sub-process.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEB5; GCSS-A	FB08; BD87; FB05	N/A	N/A	Posting logic varies depending on the respective transaction.	N/A	N/A



Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
14.0.14A	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Financial Statement Compilation and Reporting (FSCR) - Perform Period End Closing - GF EFP Month-End	The Perform Period End Closing – General Fund (GF) Enterprise Resource Planning (ERP) Month-End sub-process involves the repetitive generation of trial balances (TBs) to identify and correct any fatal errors prior to extracting to the Defense Departmental Reporting System (DDRS)-Budgetary (B).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.15	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Generate SF 1081 for the Unmatched Transaction	GFEBBS or GCSS-A generates a SF 1081 to ensure line of accounting and appropriation information is updated. The designated representative reviews the SF 1081 to ensure information is appropriate.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBBS; GCSS-A	N/A	N/A	N/A	N/A	SF 1081	The designated representative reviews the SF 1081 to ensure the following: - Information on the SF 1081 matches the supporting documentation - Charges are incurred during the period of performance - Charges are incurred within the life of funds - Proper appropriation and fiscal year are assigned This review and approval is evidenced by the designated representative's signature and date on the SF 1081.
14.0.16	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Is the Legacy System STANFINS or SOMARDS?	If the legacy system is STANFINS, then DCAS systemically uploads the file to FTP for STANFINS processing. If the legacy system is SOMARDS, then there is a system match in Defense Distributing Analysis Reporting System (DDARS).	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	At DFAS-CO, DDARS interfaces with SOMARDS. At DFAS-RO, there is not a direct interface between DDARS and SOMARDS.
14.0.17	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Systemically Upload DCAS File to FTP for STANFINS Processing	DFAS AM&C uploads the DCAS File to the File Transfer Protocol (FTP) server for STANFINS to process.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	DCAS; STANFINS	N/A	N/A	N/A	N/A	N/A	N/A
14.0.18	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Perform Match	DCAS and Mechanization of Contract Administration Services" (MOCAS) interface with DDARS to perform a system match prior to transmitting data into SOMARDS.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	DCAS; DDARS; MOCAS; ODS	N/A	N/A	N/A	N/A	N/A	DFAS-CO performs system matches between SOMARDS and DDARS. DFAS-RO manually uploads transactions to SOMARDS.  DDARS matches incoming transactions to obligation data from SOMARDS to increase the posting rate into SOMARDS so that transactions do not reject.  If DTS related, the transaction comes systemically from ODS to SOMARDS.
14.0.19	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Submit via SFTP for SOMARDS Processing	At DFAS-CO, DDARS systemically interfaces the data to SOMARDS for processing.  DFAS AM&C Rome exports the MART file to the PC1414, a Microsoft Access database, and submits the PC1414 data via FTP for SOMARDS to process.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	DDARS; SOMARDS; ODS	N/A	N/A	N/A	N/A	N/A	
14.0.20	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Run Daily Cycle and Generate Report	The legacy systems run a daily cycle to close the business's day and generates an error report at the end of the run.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	STANFINS; SOMARDS	N/A	N/A	N/A	N/A	N/A	STANFINS and SOMARDS transactions are summarized and crosswalked for financial statement compilation and reporting on a monthly basis within DDRS-B. Crosswalks are being performed as a result of the Resource Data Type (RDT) information coming from the legacy feeder files. The RDTs are not Standard Financial Information Structure (SFIS) compliant therefore the RDTs represent United States Standard General Ledgers (USSGLs) and are subsequently crosswalked to the respective USSGLs to have the correct financial impact. For further information, refer to the "Perform Defense Departmental Reporting System (DDRS) Preprocessing" sub-process within the Financial Statement Compilation and Reporting (FSCR) process standard.
14.0.21	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Obtain Error Report	DFAS AM&C obtains the Error Report generated by STANFINS and SOMARDS that list what has passed and what has errored out.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	STANFINS; SOMARDS	N/A	N/A	N/A	N/A	Error Report	A lack of obligation does not cause a failure.  The most common error is Accounting Processing Code (APC) which is invalid due to element edit checking.
14.0.22	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Are There Errors via the Bridge File?	If there are errors, then DFAS AM&C researches and manually performs corrective actions. If there are no errors via the Bridge File, then the process proceeds to the Process Non-Treasury Disbursing sub-process.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.22A	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Financial Statement Compilation and Reporting (FSCR) - Perform Period End Closing - GF EFP Month-End	The Perform Period End Closing – General Fund (GF) Enterprise Resource Planning (ERP) Month-End sub-process involves the repetitive generation of trial balances (TBs) to identify and correct any fatal errors prior to extracting to the Defense Departmental Reporting System (DDRS)-Budgetary (B).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.0.23	Post GF Transactions By Others (TBO) Disbursements & Collections (AB)	Research and Manually Perform Corrective Action	DFAS AM&C researches the cause of the error(s) and manually performs corrective action.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	STANFINS; SOMARDS	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
15.0.0A	Post Other GF Disbursements & Collections (AB)	4.0 Process Post Pay (A)	The Process Post Pay sub-process begins with performing edit checks to determine if the Post Pay File contains valid data. After passing edit checks, Accounting Operations processes the Post Pay file to the originating entitling area. Depending on the entitlement, the appropriate system posts the Post Pay file in one of several sub-processes. If the interface does not pass edit checks, Disbursing Operations researches and performs corrective actions before processing the Post Pay File to the originating entitling area.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.1	Post Other GF Disbursements & Collections (AB)	Receive Transaction File	The Operational Data Store (ODS) and Defense Cash Accounting System (DCAS) receive a file from General Fund Enterprise Business System (GFEBS) via an interface.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBS; DCAS; ODS	N/A	N/A	N/A	N/A	N/A	In the case that DCAS information does not transmit to GFEBS, the error is an 'Undistributed Error'. The SOA contains a summary of daily Army disbursements and collections for Disbursing Station Symbol Number (DSSN) 5570 when related to STANFINS or SOMARDS.
15.0.2	Post Other GF Disbursements & Collections (AB)	Is the Transaction Processed through Legacy?	If the transaction is legacy system processed, then Defense Finance and Accounting Service (DFAS) Account Maintenance and Control (AM&C) makes a determination as to whether the legacy system is Standard Finance System (STANFINS) or Standard Operations and Maintenance Army Research System (SOMARDS). If the transaction is not legacy system processed, then DFAS AM&C performs Intermediate Document (IDOC) edits.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.3	Post Other GF Disbursements & Collections (AB)	Perform Edit Checks	GFEBS and Global Combat Support System – Army (GCSS-A) systemically perform edit checks.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBS; GCSS-A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.4	Post Other GF Disbursements & Collections (AB)	Are the Edit Checks Successful?	If the edit checks are successful, then the GFEBS or GCSS-A locates the matching obligation/receivable for the disbursement/collection. If the edit checks are not successful, then DFAS AM&C researches the cause of the IDOC error and performs corrective actions to resolve the differences.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.5	Post Other GF Disbursements & Collections (AB)	Research and Resolve IDOC Error(s)	DFAS AM&C researches the cause of the IDOC error and performs corrective actions to resolve the differences.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBS; GCSS-A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.6	Post Other GF Disbursements & Collections (AB)	Locate Matching Obligation/Receivable for Disbursement/Collection	GFEBS or GCSS-A attempts to locate the matching obligation for each disbursement or receivable for each collection.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBS; GCSS-A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.7	Post Other GF Disbursements & Collections (AB)	Is Matching Obligation/Receivable Located?	If the obligation/receivable is located, then GFEBS systemically posts the disbursement or collection. If GFEBS is unable to locate a matching obligation/receivable, then it systemically posts the disbursement or collection as an unmatched transaction.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.8	Post Other GF Disbursements & Collections (AB)	Post Disbursement/Collection	GFEBS or GCSS-A systemically post the disbursement to liquidate the obligation or posts the collection to relieve the receivable, resulting in a general ledger impact.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEBS; GCSS-A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.8 (a)	Post Other GF Disbursements & Collections (AB)	Post Disbursement/Collection	See 15.0.7 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 15.0.7 above	See 15.0.7 above	GFEBS	FB08; BD87; FB05	B110	N/A	GFEBS: DR 490100.0000 - Delivered Orders - Obligations, Unpaid / CR 490200.0000 - Delivered Orders - Obligation, Paid; DR 211000.0000 - Accounts Payable / CR 101000.0000 - Fund Balance With Treasury	See 15.0.7 above	N/A
15.0.8 (b)	Post Other GF Disbursements & Collections (AB)	Post Disbursement/Collection	See 15.0.7 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 15.0.7 above	See 15.0.7 above	GFEBS	FB08; BD87; FB05	C134	N/A	GFEBS: DR 490200.0000 - Delivered Orders - Obligations, Paid / CR 461000.0000 - Allotments - Realized Resources; DR 101000.0000 - Fund Balance With Treasury / CR 610000.0000 - Operating Expenses/Program Costs	See 15.0.7 above	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
15.0.8 (c)	Post Other GF Disbursements & Collections (AB)	Post Disbursement/Collection	See 15.0.7 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 15.0.7 above	See 15.0.7 above	GFEB5	FB08; BD87; FB05	C136	N/A	GFEB5: DR 497200.0000 - Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected / CR 445000.0000, CR 465000.0000; DR 101000.0000 - Fund Balance With Treasury / CR 131000.0000	See 15.0.7 above	N/A
15.0.8 (d)	Post Other GF Disbursements & Collections (AB)	Post Disbursement/Collection	See 15.0.7 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 15.0.7 above	See 15.0.7 above	GFEB5	FB08; BD87; FB05	C146 / D585	N/A	GFEB5: DR 490200.0000 - Delivered Orders - Obligations, Paid / CR 461000.0000 - Allotments - Realized Resources, CR 462000.0000 - Unobligated Funds Exempt From Apportionment; DR 101000.0000 - Fund Balance With Treasury / CR 151100.0000 - Operating Materials and Supplies Held for Use	See 15.0.7 above	N/A
15.0.8 (e)	Post Other GF Disbursements & Collections (AB)	Post Disbursement/Collection	See 15.0.7 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 15.0.7 above	See 15.0.7 above	GFEB5	FB08; BD87; FB05	C405	N/A	GFEB5: DR 101000.0000 - Fund Balance With Treasury / CR 131000.0000 - Accounts Receivable; DR 599300.0000 - Offset to Non-Entity Collections - Statement of Changes in Net Position / CR 599400.0000 - Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	See 15.0.7 above	N/A
15.0.8 (f)	Post Other GF Disbursements & Collections (AB)	Post Disbursement/Collection	See 15.0.7 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 15.0.7 above	See 15.0.7 above	GFEB5	FB08; BD87; FB05	C143	N/A	GFEB5: DR 599400.0000 - Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position / CR 298500.0000 - Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity; DR 101000.0000 - Fund Balance With Treasury / CR 131000.0000 - Accounts Receivable	See 15.0.7 above	N/A
15.0.8 (g)	Post Other GF Disbursements & Collections (AB)	Post Disbursement/Collection	See 15.0.7 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 15.0.7 above	See 15.0.7 above	GFEB5	FB08; BD87; FB05	C186	N/A	GFEB5: DR 425200.0000 - Reimbursements and Other Income Earned - Collected / CR 425100.0000 - Reimbursements and Other Income Earned - Receivable; DR 101000.0000 - Fund Balance With Treasury / CR 131000.0000 - Accounts Receivable	See 15.0.7 above	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
15.0.8 (h)	Post Other GF Disbursements & Collections (AB)	Post Disbursement/Collection	See 15.0.7 above	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	See 15.0.7 above	See 15.0.7 above	GFEB5	FB08; BD87; FB05	C182	N/A	GFEB5: DR 422200.0000 - Unfilled Customer Orders With Advance / CR 421000.0000 - Anticipated Reimbursements and Other Income, CR 422100.0000 - Unfilled Customer Orders Without Advance; DR 101000.0000 - Fund Balance With Treasury / CR 231000.0000 - Liability for Advances and Prepayments	See 15.0.7 above	N/A
15.0.8A	Post Other GF Disbursements & Collections (AB)	Financial Statement Compilation and Reporting (FSCR) - Perform Period End Closing - GF EFP Month-End	The Perform Period End Closing – General Fund (GF) Enterprise Resource Planning (ERP) Month-End sub-process involves the repetitive generation of trial balances (TBs) to identify and correct any fatal errors prior to extracting to the Defense Departmental Reporting System (DDRS)-Budgetary (B).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.9	Post Other GF Disbursements & Collections (AB)	Post Unmatched Transaction	GFEB5 or GCSS-A systemically posts the disbursement or collection as an unmatched transaction, resulting in a general ledger impact.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEB5; GCSS-A	N/A	N/A	N/A	Posting logic varies depending on the respective transaction.	N/A	GFEB5 runs a daily auto recycle, which means the system automatically continues to search for a matching obligation. When GFEB5 finds a matching obligation, the transaction will post automatically. DFAS AM&C will typically wait several days to allow auto recycle a chance to clear unmatched transactions. Those Unmatched Transactions (UMTs) that do not clear automatically require manual research and corrective action.
15.0.10	Post Other GF Disbursements & Collections (AB)	Identify Root Cause and Perform Corrective Action	DFAS identifies the root cause of unmatched transactions and performs corrective action to resolve the discrepancies.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	DFAS: During this process we are trying to figure out what budget/entitlement/disbursing/system controls failed that caused the UMT and what controls that entitlement area has in place to store their documentation which is not in one central repository. We have TRACER which provides us all of the outstanding transactions for a certain period time every business day and provides us with more information that GFEB5 does not have (e.g., DCAS, ODS, additional GFEB5 data, category type, who it belongs to, etc.). We are able to then record in the comments field to log actions taken to work the transaction and next steps. For DFAS-IN Payable UMTs, this information is documented in the performance plan as to what is required and is sampled/reviewed by the supervisors to validate that they are putting in proper information. We also have an elevation plan when we have not heard back from the customer when they are required to provide the necessary support. For DFAS-IN Payable UMTs, the first line supervisors are working to standardize and ensure a consistent message is spread across the organization. AUS should be reminded that UMTs are just not a "DFAS" owned process. We are at the mercy of the customers who hold the other piece of the puzzle to do their part in order to clear. We are only as good as the support we obtain from the customers. Also, some UMTs are not even worked by DFAS. Army has some entities that are work UMTs without any support from DFAS.	N/A	N/A	N/A	N/A	N/A	N/A	DFAS-IN identifies root cause and corrective actions for UMTs within the DFAS AM&C group. DFAS-RO/DFAS-CO identifies root cause and corrective actions for UMTs within the AP/AR departments.
15.0.11	Post Other GF Disbursements & Collections (AB)	Reverse Unmatched Transaction and Re-Post Disbursement/Collection	GFEB5 or GCSS-A reverses the previous unmatched transaction, and re-posts the disbursement to liquidate the obligation or re-posts the collection to relieve the receivable, resulting in a general ledger impact.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	GFEB5; GCSS-A	FB08; BD87; FB05	N/A	N/A	Posting logic varies depending on the respective transaction.	N/A	N/A
15.0.11A	Post Other GF Disbursements & Collections (AB)	Financial Statement Compilation and Reporting (FSCR) - Perform Period End Closing - GF EFP Month-End	The Perform Period End Closing – General Fund (GF) Enterprise Resource Planning (ERP) Month-End sub-process involves the repetitive generation of trial balances (TBs) to identify and correct any fatal errors prior to extracting to the Defense Departmental Reporting System (DDRS)-Budgetary (B).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.12	Post Other GF Disbursements & Collections (AB)	Is the Legacy System STANFINS or SOMARDS?	If the legacy system is STANFINS, then DFAS AM&C systemically uploads the ODS file to File Transfer Protocol (FTP) for STANFINS processing. If the legacy system is SOMARDS, then DFAS AM&C systemically uploads the bridge file and performs a system match in Defense Disbursing Analysis Reporting System (DDARS).	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.13	Post Other GF Disbursements & Collections (AB)	Systemically Upload ODS File to FTP for STANFINS Processing	DFAS AM&C uploads the ODS File to the FTP server for STANFINS to process.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	ODS; STANFINS	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
15.0.14	Post Other GF Disbursements & Collections (AB)	Systemically Upload Bridge File and Perform System Match	DFAS AM&C retrieves the ODS bridge file off the Secure File Transfer Protocol (SFTP) server and manually uploads the Bridge File into DDARS to perform a system match.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	ODS; STANFINS	N/A	N/A	N/A	N/A	N/A	Note, DFAS-RO does not upload into DDARS.
15.0.15	Post Other GF Disbursements & Collections (AB)	Submit via SFTP for SOMARDS Processing	At DFAS AM&C Columbus DDARS systemically interfaces the data to SOMARDS for processing. DFAS AM&C Rome exports the Transaction for Self (TFS) file to the PC1414, a Microsoft Access database, and submits the PC1414 data via FTP for SOMARDS to process.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	DDARS; SOMARDS	N/A	N/A	N/A	N/A	N/A	N/A
15.0.16	Post Other GF Disbursements & Collections (AB)	Run Daily Cycle and Generate Report	The legacy systems run a daily cycle to close the business's day and generates an error report at the end of the run.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	STANFINS; SOMARDS	N/A	N/A	N/A	N/A	N/A	STANFINS and SOMARDS transactions are summarized and crosswalked for financial statement compilation and reporting on a monthly basis within DDARS-B. Crosswalks are being performed as a result of the Resource Data Type (RDT) information coming from the legacy feeder files. The RDTs are not Standard Financial Information Structure (SFIS) compliant therefore the RDTs represent United States Standard General Ledgers (USSGLs) and are subsequently crosswalked to the respective USSGLs to have the correct financial impact. For further information, refer to the "Perform Defense Departmental Reporting System (DDRS) Preprocessing" sub-process within the Financial Statement Compilation and Reporting (FSCR) process standard.
15.0.17	Post Other GF Disbursements & Collections (AB)	Obtain Error Report	DFAS AM&C obtains the Error Report generated by STANFINS and SOMARDS that list what has passed and what has errored out.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	STANFINS; SOMARDS	N/A	N/A	N/A	N/A	Error Report	A lack of obligation will not cause a failure. The most common error involves the Accounting Processing Code (APC) being invalid due to element edit checking.
15.0.18	Post Other GF Disbursements & Collections (AB)	Are there Errors via the Bridge File?	If there are errors, then DFAS AM&C researches the cause of the error and manually performs corrective action. If there are no errors via the Bridge File, then the process proceeds to the Process Non-Treasury Disbursing sub-process.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.18A	Post Other GF Disbursements & Collections (AB)	Financial Statement Compilation and Reporting (FSCR) - Perform Period End Closing - GF EFP Month-End	The Perform Period End Closing – General Fund (GF) Enterprise Resource Planning (ERP) Month-End sub-process involves the repetitive generation of trial balances (TBs) to identify and correct any fatal errors prior to extracting to the Defense Departmental Reporting System (DDRS)-Budgetary (B).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15.0.19	Post Other GF Disbursements & Collections (AB)	Research and Manually Perform Corrective Action	DFAS AM&C researches the cause of the error and manually performs corrective action within STANFINS and/or SOMARDS.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	STANFINS; SOMARDS	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
16.0.0A	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	4.0 Process Post Pay (A)	The Process Post Pay sub-process begins with performing edit checks to determine if the Post Pay File contains valid data. After passing edit checks, Accounting Operations processes the Post Pay file to the originating entitling area. Depending on the entitlement, the appropriate system posts the Post Pay file in one of several sub-processes. If the interface does not pass edit checks, Disbursing Operations researches and performs corrective actions before processing the Post Pay File to the originating entitling area.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16.0.1	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Create Data File	During nightly batch processing, Defense Cash Accountability System (DCAS) and/or Mechanization of Contract Administration Services (MOCAS) creates a data file(s) (DCASDIST_IN (daily) and/or DCAS-M (monthly), Transmittal Letter (TL) file coming from the E110 database). Defense Finance and Accounting Service (DFAS) routes the file to the Defense Disbursing Analysis Report System (DDARS).	DFAS - Columbus System Administration	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	DCAS; MOCAS	N/A	N/A	N/A	N/A	N/A	DCAS is an automated routing tool to transmit TBO/cross-disbursement information from the originating Disbursing Station outside Defense Finance and Accounting Service (DFAS)-Columbus (CO) to Defense Disbursing Analysis Report System (DDARS).  DCAS performs edit checks on data received to compare basic voucher data from Automatic Disbursing System (ADS) in DFAS-Cleveland (CL), Central Disbursing System (CDS) in DFAS-Indianapolis (IN) or Operational Data Store (ODS) in DFAS-IN for Army cross disbursements against the DCAS appropriation master file table. DCAS transmits the file via secure File Transfer Protocol (FTP) to the CORP1 Server to be imported into Defense Disbursing Analysis Report System (DDARS) every night during the batch processing cycle.
16.0.2	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Run Query and Perform File Edit Checks	Daily, DDARS runs a scheduled automatic query that sweeps the shared drive for the data files, the CORP1 server for the DCASDIST_IN and the DCAS-M files, and the E110 database for Mechanization of Contract Administration Services (MOCAS) payments.	DFAS - Columbus System Administration	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	DDARS; DCAS; MOCAS	N/A	N/A	N/A	N/A	N/A	The DCAS-M file includes labor transactions not included in the Daily DCAS file.  Only datasets that meet the parameters (file layout, mandatory fields, field type, header, and trailer) import into DDARS.  DDARS performs daily batch integrity edit checks to determine if critical elements are present and fields have the correct data type and parameters.
16.0.3	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Receive Email to Review File	The DDARS System Administration Systems Accountant (SA) reviews the DDARS e-mail to determine if a file failed to import and can be resolved by the SA.	DFAS - Columbus System Administration	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	N/A	N/A	N/A	N/A	N/A	N/A	DDARS creating a duplicate file is the most common error. Other errors may include incomplete header or other missing information that would cause the system to identify the file as an invalid field type.
16.0.4	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Did a File Erroneously Fail to Import?	If the file fails to import, then the SA performs corrective action. If it does not fail to import, then DDARS performs edit checks.	DFAS - Columbus System Administration	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16.0.5	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Perform Corrective Action	The SA corrects file headers or missing mandatory fields and imports the file into DDARS to correct the issue, using an Administrative Module within DDARS.	DFAS - Columbus System Administration	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16.0.6	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Perform Edit Checks	DDARS systemically performs edit checks on basic voucher data, such as FY, BS, Subhead, RD, DOV, DSSN, FSN and other transactional data, for each transaction received.	DFAS - Columbus System Administration	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	DDARS	N/A	N/A	N/A	N/A	N/A	The system flags the transactions that do not pass the initial edit checks.
16.0.7	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Did the File Pass Edit Checks?	If the file passes edit checks, then DFAS Account Maintenance & Control (AM&C) validates the records and obtains the Army Blocked Report. If the file does not pass edit checks, then a DFAS AM&C Accounting Technician (AT) performs corrective action.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16.0.8	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Perform Corrective Action	Daily, the DFAS AM&C AT corrects all DDARS identified issues within individual lines that are in a rejected status and must be cleared.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	DDARS	N/A	N/A	N/A	N/A	N/A	The AT researches DDARS, raw data files received within DCAS or Corporate Electronic Document Management System (CEDMS) to determine the necessary correction.  The AT completes corrections by updating the transactions within DDARS. One of the most common errors is a disagreement between the FSN and sub-head.
16.0.9	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Validate Records and Obtain Army Blocked Report	The AT validates there are no transactions in a reject status, and blocks the disbursement records in DDARS. The AT obtains a spreadsheet from DDARS via a COGNOS query that shows the total count and amount of blocked disbursements and collections, and e-mails it to the DDARS System Administration Operations.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	DDARS	N/A	N/A	N/A	N/A	N/A	DDARS does not allow the blocking of transactions until the AT resolves all rejects. The spreadsheet provides Accounts Payable (AP) with notice of their incoming workload. The file is posted to the ePortal and on the shared drive.
16.0.10	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Verify Line Count and Net Amount	DDARS automated processing generates and transmits a file containing the new transactions to Logistics Modernization Program (LMP) via Standard File Transfer Protocol (SFTP). The AT verifies the line count and net amount from the automated e-mail to the DDARS Army Workload Comparison: Imported to Blocked to Exported Report.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	DDARS	N/A	N/A	N/A	N/A	N/A	An automated e-mail from DDARS notifies DFAS AM&C of the file transmission and control totals.

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
16.0.11	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Import and Transmit Files	At night, Communications-Electronics Command (CECOM) LMP Sustainment Division initiates LMP to run the INF01210 interface to systemically import the data files into LMP. CECOM LMP Sustainment Division also initiates LMP to run the INF0119 through the SFG to Data Element Management Accounting Report System (DELMARS)/SOMARDS.	DFAS Information Technology (IT) or Communications-Electronics Command (CECOM) LMP Sustainment Division	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	LMP	N/A	N/A	N/A	N/A	N/A	N/A
16.0.12	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Run Automated Batch Processing	LMP transmits the data to DELMARS, and sends an automated e-mail to the DELMARS System Accountants with notification of the file transmission.	DFAS Information Technology (IT) or Communications-Electronics Command (CECOM) LMP Sustainment Division	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	LMP	N/A	N/A	N/A	N/A	N/A	The E1416 application program within DELMARS runs automatically.  This process records the LMP disbursements and collections into the Data Element Accounting Management Accounting Report System (DELMARS) within Standard Operations and Maintenance Army Research System (SOMARDS).
16.0.13	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Is it Month End?	If it is month-end, then DFAS Information Technology (IT) or CECOM LMP Sustainment Division submits the DELMAR 302/304 files. If it is not month-end, then DFAS-CO AM&C identifies unposted transactions.	DFAS Information Technology (IT) or Communications-Electronics Command (CECOM) LMP Sustainment Division	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16.0.14	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Submit the DELMAR 302/304	The DFAS-CO AM&C DELMAR Reporting Accountant sends the 302/304 text files via e-mail to the Systems Accountant for submission to the DFAS-IN Treasury Division Accountant for upload into Headquarters Accounting and Reporting System (HQARS).	DFAS Information Technology (IT) or Communications-Electronics Command (CECOM) LMP Sustainment Division	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	DFAS: The Branch Chief reviews all supporting documentation to ensure it is accurate, matches the coversheet, and signs the coversheet to certify that the totals are in balance.	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16.0.15	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Identify Unposted Transactions	The DFAS-CO AM&C Accountant identifies the prior month transactions that did not post to LMP using the Field Site Uncleared Database (FSUD) Access database, which produces the Daily Uncleared Report. The Accountant uploads the report to the ePortal.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Accounts Payable (AP) or Accounts Receivable (AR) deals with true positives, while DFAS AM&C deals with and false positives (items that cannot be resolved by AP or AR alone).
16.0.16	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Research Files	The DFAS AM&C Accountant completes DELMAR-only requests by evaluating AP or AR's research using the previous monthly uncleared and cleared files from various sources, and determines the appropriate action to clear lines from the Daily Uncleared Report.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Actions could include requesting a flat file submission from the DFAS AM&C SA, completing the file maintenance process, or requesting AP or AR to resolve the issue.  The file sources include: DFAS-IN, Electronic Document Access (EDA) for the original voucher, Edit/Accept Report, Data Element Accounting Management Report (DELMAR), Standard Operations and Maintenance Army Research System (SOMARDS) Disbursing Office Voucher (DOV) query, and LMP.
16.0.17	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Perform Corrective Action for Unposted Transactions	DFAS AM&C Accountant determines the appropriate action to clear lines from the Daily Uncleared Report.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Posting TBO Disbursements and Collections, 03 MAY 2016	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16.0.17A	Post WCF Transactions By Others (TBO) Disbursements & Collections (AB)	Financial Statement Compilation and Reporting (FSCR) - Perform Period End Closing - WCF ERP Month/Quarter-End	The Perform Period End Closing - Working Capital Fund (WCF) Enterprise Resource Planning (ERP) Month/Quarter-End sub-process covers the performance of accrual postings, various job runs, and results analysis and settlement runs after the posting of any required manual journal vouchers (JVs). The prior period is closed to generate the preliminary month-end financial reports.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
17.0.0A	Post Other WCF Disbursements & Collections (AB)	4.0 Process Post Pay (A)	The Process Post Pay sub-process begins with performing edit checks to determine if the Post Pay File contains valid data. After passing edit checks, Accounting Operations processes the Post Pay file to the originating entitling area. Depending on the entitlement, the appropriate system posts the Post Pay file in one of several sub-processes. If the interface does not pass edit checks, Disbursing Operations researches and performs corrective actions before processing the Post Pay File to the originating entitling area.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17.0.1	Post Other WCF Disbursements & Collections (AB)	Upload File to Server	Daily, the Defense Finance and Accounting Service (DFAS) - Indianapolis (IN) Disbursing Accountant uploads the Statement Of Accountability (SOA) spreadsheet from ADS to the CORP2 server.	DFAS Departmental Reporting/Disbursing Operations	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Daily Reconciliation and LMP Posting, 11 JAN 2017	DFAS: Compare combined DD 2657 balances to the balances updated to ODS and viewed using ODS Web for both the Accounting Bridge Amount and EDA amount. If they agree, the file is certified. If they do not agree, SOT Team will send email to notify the DDS production team of the file error.  Open the Bridge Balancing Spreadsheet and update the links to the DPtotalxls., Combined Payrollxls., ADS-GFROxls. file, and open the DDS DPI totals and DDS-GFTFOxls. Files. Compare totals in the updated Bridge Balancing Spreadsheet to the totals on the Bridge Balancing worksheet to verify the files were linked correctly.	HQARS; ADS	N/A	N/A	N/A	N/A	N/A	The SOA contains a summary of daily Army disbursements and collections for Disbursing Station Symbol Number (DSSN) 5570.
17.0.2	Post Other WCF Disbursements & Collections (AB)	Download File, Compare and Calculate File, and Match File	The DFAS - Columbus (CO) Account Maintenance & Control (AM&C) Daily Balancing Accountant (DBA) downloads the Operational Data Store (ODS) disbursement and collection SOT/Bridge File for Saint Louis (SL) via the ODS File Transfer Protocol (FTP). The DBA downloads the SOA from the CORP2 server. The DBA uploads the SOA and the Statement of Transactions (SOT)/Bridge File into the Daily Balancing Database, and runs a query to compare and calculate the SOT/Bridge file. The DBA ensures the file was uploaded correctly by matching the site total and line count on the SOT/Bridge File to the SOA within the Daily Balancing Database.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Daily Reconciliation and LMP Posting, 11 JAN 2017	DFAS: Verify cash is in balance with DFAS Indianapolis.  The total dollar amount of the bridge test file (SOT) must match the total in the SOA spreadsheet. Run the Daily Balancing database and then review the SOA Bridge comparison, ensuring the "Bridge SOA Variance Total" is zero.	ODS	N/A	N/A	N/A	N/A	N/A	N/A
17.0.3	Post Other WCF Disbursements & Collections (AB)	Does SOA Equal SOT/Bridge File?	If the SOA equals the SOT/Bridge file, then DFAS AM&C saves and uploads the file. If not, then DFAS AM&C reviews the file and uploads corrections.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Daily Reconciliation and LMP Posting, 11 JAN 2017	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17.0.4	Post Other WCF Disbursements & Collections (AB)	Review File and Upload Corrections	The DBA reviews the SOT/Bridge File for variances and runs a COGNOS query.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Daily Reconciliation and LMP Posting, 11 JAN 2017	N/A	EDA; CAPS-W	N/A	N/A	N/A	N/A	N/A	The query pulls disbursing and collection information from Computerized Accounts Payable System - Windows (CAPS-W) and Electronic Document Access (EDA). The DBA researches the query to locate missing transactions from the SOT/Bridge File. The DBA adds the missing transactions to the SOT/Bridge File by uploading them to the Daily Balancing Database so that it matches the SOA.  AM&C verifies the SOA equals the SOT/Bridge File (after the correction is uploaded).
17.0.5	Post Other WCF Disbursements & Collections (AB)	Save and Upload File	The DBA saves a copy of the SOT/Bridge File into the daily bridge file folder on the shared drive.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Daily Reconciliation and LMP Posting, 11 JAN 2017	N/A	DDARS	N/A	N/A	N/A	N/A	N/A	DDARS automatically loads the SOT/Bridge File that contains the new transactions. DDARS systemically performs edit checks on basic voucher data, such as Fiscal year (FY), Basic Symbol (BS), Subhead, Reporting Designator (RD), Disbursing Officer Voucher Number (DOV), Disbursing Station Symbol Number (DSSN), Fiscal Station Number (FSN) and other transactional data, for each transaction received. The system flags transactions that do not pass the initial edit checks.
17.0.6	Post Other WCF Disbursements & Collections (AB)	Verify Batches Loaded	The DFAS AM&C Accounting Technician (AT) verifies the batches were loaded, resolves any transactions that did not pass edit checks, and executes the DDARS blocking process, which makes the transactions eligible for transmission.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Daily Reconciliation and LMP Posting, 11 JAN 2017	N/A	DDARS	N/A	N/A	N/A	N/A	N/A	N/A



Map Step	Business Process Model Name	Process Step	Process Description	Process Owner	Business Rules	Control	System	Transaction Code	TFM Transaction Code	DoD Transaction Code	General Ledger (GL) Impact	Key Supporting Documents (KSDs)	Comments
17.0.7	Post Other WCF Disbursements & Collections (AB)	Obtain TBU Status Detail List	The DFAS AM&C AT obtains a spreadsheet from DDARS via a COGNOS query that shows the total count and amount of blocked disbursements and collections and emails it to the DDARS System Administration Operations and DFAS AM&C Transactions by Us (TBU) Balancing Accountants. The DFAS AM&C Accountant posts the file name to the ePortal.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Daily Reconciliation and LMP Posting, 11 JAN 2017	N/A	DDARS	N/A	N/A	N/A	N/A	N/A	DDARS automatically generates a file containing the new transactions and transmits it to Logistics Modernization Program (LMP). An automated email from DDARS notifies the DFAS AM&C AT of the file transmission and control totals.
17.0.8	Post Other WCF Disbursements & Collections (AB)	Import and Transmit Files	CECOM LMP Sustainment Division, within the DFAS Systems area, initiates Logistics Modernization Program (LMP) to automatically run the INF01210 interface to systemically import the data files into LMP, resulting in a general ledger impact.	DFAS Systems	DFAS-CO Process Narrative 2183, Army WCF GL Posting - Daily Reconciliation and LMP Posting, 11 JAN 2017	N/A	LMP	N/A	N/A	N/A	Posting logic varies depending on the respective transaction.	N/A	At night, CECOM LMP Sustainment Division initiates LMP to run the INF0119 interface to create a dataset which is put on CORP1 server.
17.0.9	Post Other WCF Disbursements & Collections (AB)	Download Files and Upload	CECOM LMP Sustainment Division also initiates LMP to run the INF0119 through the SFG to Data Element Management Accounting Report System (DELMARS)/SOMARDS.	Defense Finance and Accounting Service (DFAS) Account Maintenance & Control (AM&C)	N/A	N/A	LMP	N/A	N/A	N/A	N/A	N/A	N/A
17.0.9A	Post Other WCF Disbursements & Collections (AB)	Financial Statement Compilation and Reporting (FSCR) - Perform Period End Closing - WCF ERP Month/Quarter-End	The Perform Period End Closing – Working Capital Fund (WCF) Enterprise Resource Planning (ERP) Month/Quarter-End sub-process covers the performance of accrual postings, various job runs, and results analysis and settlement runs after the posting of any required manual journal vouchers (JVs). The prior period is closed to generate the preliminary month-end financial reports.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A