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# **DAI-Indianapolis 2017 Fiscal Year-End Guidance**

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**Defense Agencies Initiative (DAI)**

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**References** In order to complete the steps outlined in this guidance, you will need access to the Defense Agencies Initiative (DAI) system. For further guidance, Defense Logistics Agency (DLA) is developing a DAI Year-End/Year-Open Preparation Agency Responsibilities PowerPoint presentation which will be distributed in the future.

**Purpose** This Fiscal Year-End Guidance provides information needed to successfully close the accounting year for the Business Transformation Agency (BTA), Missile Defense Agency (MDA), Uniformed Services University of Health Sciences (USUHS), Department of Defense Education Activity (DoDEA), Defense Threat Reduction Agency (DTRA), Defense Health Agency (DHA), Defense Technology Security Administration (DTSA), Defense Prisoner of War/Missing in Action Accounting Agency (DPAA), Defense Advanced Research Projects Agency (DARPA), Defense Acquisition University (DAU), Defense Media Activity (DMA), Office of Economic Adjustment (OEA), Defense Security Cooperation Agency (DSCA), Department of Defense Office of Inspector General (DoD OIG), and Office of the Director, Operational Test and Evaluation (DOT&E) . In Fiscal Year 2017, the financial information was held in DAI.

**Policy** **The following regulations should be reviewed in addition to the guidance contained in this instruction.**

- Department of Defense Financial Management Regulation (DoD FMR) 7000.14R, Volume 3, Chapter 11, Unmatched Disbursements (UMDs)
- DoD FMR 7000.14R, Volume 11A, Reimbursable Operations Policy

**Responsibilities**

The Agency has the responsibility to: validate the accuracy of records, commitments, and revenue; and input obligations, orders, time and attendance, and capital assets.

DFAS has the responsibility to ensure all general ledger account balances are accurate and reasonable. If abnormal balances are identified, they will be researched and corrected, if possible. If the corrections cannot be identified and processed prior to the year-end closing cutoff dates, Accounts Maintenance and Control (AM&C) will be available to assist Departmental Reporting in writing footnotes for the DAI-IN financial statements. Additionally, DFAS will review and validate DAI-IN closing logic prior to fiscal year-end close in mock events, ensuring proper systemic processes are completed. These mock events are scheduled to begin **July 18, 2017**.

The closing of the financial records for the fiscal year is a coordinated effort between DFAS and the Agency.

## General Guidelines

### Commitment and Obligation Review

Fund holders, with assistance from supporting accounting offices, shall review commitment and obligation transactions for timeliness, accuracy, and completeness during each of the four-month periods ending on January 31, May 31, and September 30 of each fiscal year.

It is the policy of the Department of Defense (DoD) that commitment and obligation transactions recorded in the official accounting systems will be reviewed for accuracy, completeness, and timeliness at least three times each fiscal year. For further guidance, please see DoD FMR, Vol 3, Chapter 8, Paragraph 0816, Tri-annual Reviews of Commitments, Obligations, Accounts Payable, Unfilled Customer Orders, and Accounts Receivable.

Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations, regardless of whether the funds holder or the accounting office actually enters commitments and/or obligations into the official system. This responsibility is placed on the funds holder because the funds holder initiates the actions which result in commitments and obligations, and therefore, is in the best position to determine the accuracy and the status of such transactions.

Fund holders should review all expiring/expired open commitment balances and reduce those balances, if necessary. When agencies reduce open commitment balances, DFAS does not have to perform special Journal Voucher (JV) 1B as part of the fiscal year-end process. See **Appendix G** for a summary of required fiscal year-end/year-open JVs.

DAI Oracle Business Intelligence Enterprise Edition (OBIEE) tools have been developed to assist in the review and tracking of outstanding commitments and unliquidated obligations. These tools are located within the OBIEE Catalog at the following path: Catalog/Shared Folders/DFAS Global Reports/Global B2R/DFAS Fiscal Year End and Catalog/Shared Folders/DFAS Global Reports/Global B2R/DFAS B2R Dashboard/Year-End Preparation. DFAS Budget to Report (B2R) Accountants will email a copy of this report to agency POCs for situational awareness each Monday in September.

### Ensure All Obligations Have Been Processed Into DAI

The Agency will ensure all required Procurement transactions are accurately recorded in the correct fiscal year. Commitments must be obligated or reversed by the end of the fiscal year for all expiring appropriations.

<b>Capital Assets</b>	By Public Law 102-172, ownership of capital assets in providing goods or services must be recognized in the property and financial records. Capital assets include (but are not limited to) physical plant and property, (including government-owned facilities, property acquired under a capital lease, leasehold improvements to property acquired under a capital lease, and equipment). Financial records for assets capitalized must be supported by formal depreciation schedules and have all depreciation expenses recorded, regardless of the source of the acquisition funding for the asset. The reconciliation of Capital Assets should include subsidiary listings produced by the Defense Property Accountability System, if applicable.
<b>Payroll Accrual</b>	The regular monthly payroll for pay period ending September 16, 2017 will be processed before year-end close. The month-end payroll accrual will include the last ten business days of September 2017.
<b>Accruals for Leave Liabilities</b>	Monthly adjustment for the accrued annual leave liability will be based on the Defense Civilian Pay System (DCPS) P6675R01 Unpaid Accrued Leave Liability Report (electronic version P6675X01), which is produced by DCPS on a bi-weekly cycle. DFAS-IN will post the appropriate transactions to DAI.
<b>Other Accruals</b>	Any other accrual-type data, (Awards, Overtime, Voluntary Early Retirement Authority (VERA)/Voluntary Separation Incentive Payments (VSIP), etc.) which needs to be input into September's business via journal voucher (JV), needs to be sent to DFAS-IN by <b>Close of Business (COB) on Friday, September 22, 2017.</b>
<b>User Input</b>	Cutoff for Accounts Receivable posting will be <b>COB Thursday, September 28, 2017.</b> Cutoff for Accounts Payable posting will be <b>6:00 p.m. EST, Friday, September 29, 2017.</b>  Users will be locked out of DAI at <b>midnight on September 30, 2017.</b> Only those on the Month-End Access List will be able to access the system after midnight. Please allow time for review and correction of any errors. User accounts are expected to be unlocked at <b>6:00 a.m. on Wednesday, October 11, 2017.</b>

**Budgetary Closeout  
and Profit/Loss  
Account Closing**

Once September month-end close is completed, periods 14 through 2 will be open to facilitate the closeout of the budgetary accounts and the closing of the profit and loss accounts. Once the year-end close/open process is complete, periods 14, 15 and 1 will close (planned for October 5th). For further guidance, please see United States Standard General Ledger Treasury Financial Manual (USSGL TFM), Section III, Account Transactions, Part F-Yearend, Transaction Codes F300-F499 Closing Entries.

**Certifications**

The Director of DFAS-IN AM&C will certify the trial balances maintained at DFAS Indianapolis. The trial balance will be supported by subsidiary ledgers and any other applicable feeder report, (i.e., collections, disbursements, reimbursables, etc.). Any discrepancies will be disclosed in the footnotes, which are forwarded to Departmental Reporting. An example of this certification letter is included in **Appendix D**.

The Agency will certify the installation-level reports using the statement in **Appendix E**. The allotment/allowance holder is responsible for retaining for audit the permanent reports and accompanying certification statement, as well as any delegation of authority (IAW record retention requirements).

The Director of DFAS-IN AM&C will attest to the accuracy and correctness of the individual account balances that comprise the general ledger trial balance reports using the statement in **Appendix F**. The accounting activity is responsible for retaining this statement for audit purposes.

**Due Dates**

Certification letters and certified trial balances are to be completed as soon as possible after the accounting period ends.

If there are “Pen and Ink” changes to the September 30, 2017 trial balances, a copy of the adjusted sub-allotment trial balance, the adjusted post-closing trial balance, and the corresponding JV will be furnished to Departmental Reporting.

## Reimbursables

### Documentation

Throughout the year, accounts should be reviewed to ensure there is a source document attached in DAI (i.e., Military Interdepartmental Purchase Request (MIPR), Work Order, etc.) to support all customer orders accepted and input into DAI. All orders must be built in DAI by the Agency, by the end the first fiscal year in which the funds are available.

### Follow Up on Overaged Accounts

DFAS-IN should initiate a follow-up on all over-aged Accounts Receivable. If the receivable has not been previously billed, a bill should be issued immediately. Otherwise, send a follow-up letter with a copy of the previously-issued bill attached.

### Unfilled Customer Orders

Unfilled customer orders must be reduced to zero by the Agency no later than **September 30, 2017** in order to prevent unnecessary and unsupported JVs as part of the year-end close-out process. DFAS B2R Accountants will send the agency POCs weekly updates on their unfilled orders throughout the month of September, along with daily updates for the last week of the fiscal year.

### Return of Obligation Authority

For those funds expiring on September 30, 2017, the activity should review and identify any unfilled customer orders for services, which cannot be filled before yearend, for possible return of obligation authority to the ordering activity.

The amount of obligation authority to be returned should match the amount of unfilled customer orders that are reduced. Agencies should perform this function in the DAI "Fed Admin" responsibility. When agencies return the unused obligation authority, DFAS is not required to produce special JVs 2B, 2C, 2D, 2E (depending on type of funding) during the year-end process. See **Appendix G** for a summary of required fiscal year-end/year-open JVs.

### Billing Cycle

The final billing cycle will run on **Monday, September 18, 2017**.

## Expired and Cancelled Appropriations

**General information** For Non-Defense Working Capital Fund (DWCF) appropriations, the following definitions apply:

- Expired – the obligation period has passed.
- Closed/Cancelled – expired period has passed. The following funds will cancel at the end of FY 2017:
  - 9701001212D
  - 9701001212R
  - 9704001112D
  - 9704001112R
  - 9703001012D
  - 9703001012R
  - 9701341012D
  - 9701341012R
  - 9705000812R
  - 9705000812D

\*For Military Health Services (MHS)/Defense Health Program (DHP) Lines of Accounting, please see **Appendix A** table.

### Requirements

All expired appropriations must be brought into balance prior to closing. This includes: cancellation of all expired receivables, reimbursable orders, and travel advances. All cancelled-year Unmatched Disbursements (UMDs) must be posted by **September 30**. This review is required of subsidiary ledgers and necessitates close coordination with the servicing DFAS-IN Departments.

**IMPORTANT:** All expired appropriations should be reviewed, not just the appropriations closing at FYE 2017. This review helps to prevent transactions from aging to the point where they become difficult to identify and correct.

**Expired Receivables** These accounts must either be collected, written off against the expired-year funds cited on the original document, or moved to ‘Miscellaneous Accounts Receivable.’ If moved to Miscellaneous Accounts Receivable, and later deemed to be uncollectible, the write-off will be against unexpired funds available for the same purpose. Delinquent accounts receivable determined to be uncollectible and/or not cost effective to pursue, will be written off or transferred using existing guidance.

**Note:** Make every effort to liquidate receivables during the expired period.

**Expired Reimbursable Orders** Orders Accepted must be reduced to match outstanding reimbursable obligations, and Collections must equal Earnings. Closed appropriations may not have accounts receivable or collections. Open orders must equal the amount of remaining obligations. When agencies reduce expired/expiring customer order balances (either by using the auto-close process or manually), DFAS is not required to produce special JV 2A during the year-end process. See **Appendix G** for a summary of required fiscal year-end/open JVs.

**Expired Travel Advances** Advances must be collected, disbursed, or written off against closed-year funds. Delinquent accounts receivable determined to be uncollectible or not cost effective to pursue, will be written off or transferred using existing guidance.

**Retaining Closed Accounts Records** Under the National Defense Authorization Act of 1991, FY 1993 was the last year in the transition phase to eliminate Merged Year (M Year) appropriations. While FY 1993 was the last year to eliminate M Year, closing an obligated balance does not relieve the Government of its legal liability to pay or maintain records for services rendered or products delivered. Accounting records are the official financial status of the account. An audit trail must remain intact after accounts close to support the existing liability against future appropriations. The audit trail must identify the original year of the appropriation.

**Trial Balance Review** Review of trial balances must be conducted to ensure all expired appropriations are closed immediately after post-closing runs to establish new accounts (if necessary).

**Unmatched Disbursements for Expired Appropriations**

Where a disbursement was properly made on or before September 30, 2017, but is not matched to the obligation until after the expired appropriation is closed, the disbursement will be posted to the original obligation of the closed appropriation.

**Commitments Against Expiring Funds**

All open requisitions and commitments against expiring funds must be final dispositioned (turned into an obligation or cancelled) prior to the end of September.

**Unrecorded Obligations for Expired Appropriations**

All in-process obligations must be reserved at year end. Obligations legitimately incurred during the fund availability period, but not recorded prior to the closing of the expired appropriation, become chargeable to the funded activity's current-year appropriation.

**Cancelled Account Adjustments**

According to the Under Secretary of Defense (Comptroller) guidance of June 30, 1995, DFAS will record and report to Treasury all adjustments to cancelled accounts. Cancelled account adjustments can be between two cancelled accounts or between a cancelled account and an expired, current, revolving, trust fund, suspense, or receipt account. Total disbursements must equal total collections for cancelled account adjustments.

Cancelled account adjustments apply only to disbursements and collections made before an account is closed. Disbursements and collections that relate to cancelled account obligations and receivables that are not disbursed or collected until after the account closed, will continue to be charged to current-year funds or collected into miscellaneous receipts.

**Transfer to Accounts and Refunds Receivable when Accounts Close**

Title 31 U.S.C. 1552(b) requires depositing collections received by Treasury as miscellaneous receipts after an account closes. Transfer all collections to miscellaneous receipts (97R3210). Although collections are deposited to the Treasury Miscellaneous Receipt Account, the accounting offices are not relieved of the responsibility to pursue the collection or recovery.

**Authority to Fund Closed Obligations**

Funded activities are allowed a maximum of one percent of current-year authority to fund closed obligations. Amounts in excess of one percent of current-year authority to fund closed obligations must be requested as a separate increase in funding authority.

**Closed Appropriation  
APCs**

DFAS will remove all closed appropriation Account Processing Codes (APCs) from Automated Disbursing System (ADS) before processing FY 2018 transactions (ADS and DAI systems must match). Add all new FY 2018 APCs to ADS and DAI before processing transactions on or after October 1, 2017.

## Appendix A

<b>ACCOUNT CANCELLATION DATES</b>								
	1 Year O&M	2 Year O&M	Procurement	RDT&E	MILCON	DHP (0130)	DHP (0130)	DHP (0130)
FY	0100	0200	0300	0400	0500	1884/1885	1835 / 18K5/ 18N5	1875 / 18Q5
2006	Sep 30 11	Sep 30 12	Sep 30 13	Sep 30 12	Sep 30 15	Sep 30 11	Sep 30 13	Sep 30 12
2007	Sep 30 12	Sep 30 13	Sep 30 14	Sep 30 13	Sep 30 16	Sep 30 12	Sep 30 14	Sep 30 13
2008	Sep 30 13	Sep 30 14	Sep 30 15	Sep 30 14	Sep 30 17	Sep 30 13	Sep 30 15	Sep 30 14
2009	Sep 30 14	Sep 30 15	Sep 30 16	Sep 30 15	Sep 30 18	Sep 30 14	Sep 30 16	Sep 30 15
2010	Sep 30 15	Sep 30 16	Sep 30 17	Sep 30 16	Sep 30 19	Sep 30 15	Sep 30 17	Sep 30 16
2011	Sep 30 16	Sep 30 17	Sep 30 18	Sep 30 17	Sep 30 20	Sep 30 16	Sep 30 18	Sep 30 17
2012	Sep 30 17	Sep 30 18	Sep 30 19	Sep 30 18	Sep 30 21	Sep 30 17	Sep 30 19	Sep 30 18
2013	Sep 30 18	Sep 30 19	Sep 30 20	Sep 30 19	Sep 30 22	Sep 30 18	Sep 30 20	Sep 30 19
2014	Sep 30 19	Sep 30 20	Sep 30 21	Sep 30 20	Sep 30 23	Sep 30 19	Sep 30 21	Sep 30 20
2015	Sep 30 20	Sep 30 21	Sep 30 22	Sep 30 21	Sep 30 24	Sep 30 20	Sep 30 22	Sep 30 21

### NON-DEFENSE WORKING CAPITAL FUNDS ONLY

## Appendix B

### Important Dates

<b>Description</b>	<b>Date</b>	<b>Time</b>
Intra-Governmental Payment and Collection (IPAC) DAI 8522 & 5570 for Bills Entered	9/23/2017	18:00*
IPAC DAI 8522 & 5570 Rejects	9/23/2017	18:00
Computerized Accounts Payable System (CAPS) Disbursements	9/27/2017	18:00
Operational Data Store (ODS) to ADS for 5570	9/27/2017	18:00
IPAC DAI 8522 Adjustments	9/28/2017	13:00
IPAC DAI 8522 for Bills Charged	9/29/2017	13:00
Last Mechanization of Contract Administration Services (MOCAS) cycle vouchers dated 9/29	9/28/2017	20:45
DAI Entitlement Disbursements	9/28/2017	20:00
ADS Cutoff for 8522	9/29/2017	21:00
IPAC 5570 for Bills Charged	9/30/2017	14:00
All cancelling-year UMDs must be posted	9/30/2017	23:59
Defense Cash Accountability System (DCAS) Cutoff	9/30/2017	18:30
Begin Sep-FY-17 Month-End Close Tasks	10/01/2017	Varies
Notify DAI Project Management Office (PMO) and Agencies that SeptFY17 Technical Close is complete	10/01/2017	Varies
Begin to Post General Ledger Adjustments	10/01/2017	Varies
Last Day to Request DFAS to Post a JV	10/01/2017	18:00
Perform FYE 2017 Close for DAI-IN Customers	10/01 – 10/06/2017	Varies
Notify DAI PMO and Agencies that FYE Functional 2017 Close is complete	10/01 – 10/06/2017	Varies
Open FY 2018 for DAI	10/06 – 10/08/2017	17:00
DAI PMO to Notify Agencies that FY 2018 is Open	10/10/2017	18:00

\*All times are Eastern Standard Time (EST)

## Appendix C

## Points of Contact - DFAS-IN

<b>Division</b>	<b>Title</b>	<b>Agency</b>	<b>POC Email</b>
Accounts Maintenance & Control (AM&C) Leaders	AM&C Division Chief	BTA, MDA, USU, DoDEA, DoDIG	<a href="mailto:Courtney.C.Bos.civ@mail.mil">Courtney.C.Bos.civ@mail.mil</a> (317) 212-5971
	AM&C Supervisor	BTA, MDA, USU	<a href="mailto:Tina.L.Blosser2.civ@mail.mil">Tina.L.Blosser2.civ@mail.mil</a> (317) 212-5113
	AM&C Supervisor	DoDEA, DoDIG	<a href="mailto:Michael.D.McKnight16.civ@mail.mil">Michael.D.McKnight16.civ@mail.mil</a> (317) 212-3931
	AM&C Division Chief	DTRA, DHA, DPAA, DTSA, DMA, DAU, DARPA, OEA, DOT&E	<a href="mailto:David.C.Carley.civ@mail.mil">David.C.Carley.civ@mail.mil</a> (317) 212-4262
	AM&C Supervisor	DTRA,DHA, DPAA, DTSA	<a href="mailto:Thomas.L.Conners.civ@mail.mil">Thomas.L.Conners.civ@mail.mil</a> (317) 212-3842
	AM&C Supervisor	DMA, DAU, DARPA, OEA, DOT&E	<a href="mailto:Gizale.R.Wigfall.civ@mail.mil">Gizale.R.Wigfall.civ@mail.mil</a> (317) 212-6536
Budget-to-Report	Primary	BTA	<a href="mailto:Jeffrey.L.Gossmann.civ@mail.mil">Jeffrey.L.Gossmann.civ@mail.mil</a> (317) 212-3020
	Primary	MDA	<a href="mailto:Matthew.W.Goyette2.civ@mail.mil">Matthew.W.Goyette2.civ@mail.mil</a> (317) 708-3426
	Primary	USU	<a href="mailto:Jeffrey.L.Gossmann.civ@mail.mil">Jeffrey.L.Gossmann.civ@mail.mil</a> (317) 212-3020 <a href="mailto:James.E.LaMonde.civ@mail.mil">James.E.LaMonde.civ@mail.mil</a> (317) 212-3519
	Primary	DoDEA, DoDIG	<a href="mailto:Constance.M.Cunningham2.civ@mail.mil">Constance.M.Cunningham2.civ@mail.mil</a> (317) 212-8912 <a href="mailto:Michael.D.McKnight16.civ@mail.mil">Michael.D.McKnight16.civ@mail.mil</a> (317) 212-3931
	Primary	DTRA	<a href="mailto:Christina.H.Rhudy.civ@mail.mil">Christina.H.Rhudy.civ@mail.mil</a>

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			(317) 212-0088
	Primary	DHA	<a href="mailto:George.A.Meier4.civ@mail.mil">George.A.Meier4.civ@mail.mil</a> (317) 212-3079
	Primary	DPAA, DTSA	<a href="mailto:Sharon.R.Adams2.civ@mail.mil">Sharon.R.Adams2.civ@mail.mil</a> (317) 212-2728
	Primary	DARPA, OEA	<a href="mailto:Phillip.A.Frazer.civ@mail.mil">Phillip.A.Frazer.civ@mail.mil</a> (317) 212-3861
	Primary	DAU	<a href="mailto:Cindy.S.Howard2.civ@mail.mil">Cindy.S.Howard2.civ@mail.mil</a> (317) 212-6534
	Primary	DMA, DOT&E	<a href="mailto:Ramona.Sonntag.civ@mail.mil">Ramona.Sonntag.civ@mail.mil</a> (317) 212-6535
Procure-to-Pay	Primary	BTA, USU	<a href="mailto:Michael.T.Lorren.civ@mail.mil">Michael.T.Lorren.civ@mail.mil</a> (317) 212-2263
	Primary	MDA	<a href="mailto:Michael.T.Lorren.civ@mail.mil">Michael.T.Lorren.civ@mail.mil</a> (317) 212-2263
	Primary	DoDEA	<a href="mailto:Tina.L.Young2.civ@mail.mil">Tina.L.Young2.civ@mail.mil</a> (317) 212-6193
	Primary	DTRA	<a href="mailto:Charles.W.Miles20.civ@mail.mil">Charles.W.Miles20.civ@mail.mil</a> (317) 212-0105
	Primary	DHA	<a href="mailto:David.O.Scott1.civ@mail.mil">David.O.Scott1.civ@mail.mil</a> (317) 212-2691
	Primary	DPAA, DTSA	<a href="mailto:Charles.W.Miles20.civ@mail.mil">Charles.W.Miles20.civ@mail.mil</a> (317) 212-0105
	Primary	DARPA	<a href="mailto:Mary.S.Bennett12.civ@mail.mil">Mary.S.Bennett12.civ@mail.mil</a> (317) 212-5582
	Primary	DAU	<a href="mailto:Channin.P.Seldon.civ@mail.mil">Channin.P.Seldon.civ@mail.mil</a> (317) 212-5465
	Primary	DMA	<a href="mailto:Renate.G.Kelly.civ@mail.mil">Renate.G.Kelly.civ@mail.mil</a> (317) 212-7549
	Primary	OEA	<a href="mailto:Mary.S.Bennett12.civ@mail.mil">Mary.S.Bennett12.civ@mail.mil</a> (317) 212-5582

Order-to-Cash	Primary- Reimbursables	DARPA, DMA, OEA	<a href="mailto:Jeffery.S.Rush4.civ@mail.mil">Jeffery.S.Rush4.civ@mail.mil</a> (317) 212-4681
	Primary- Reimbursables	DTRA, BTA, DHA, DTSA, DPAA	<a href="mailto:David.O.Scott1.civ@mail.mil">David.O.Scott1.civ@mail.mil</a> (317) 212-2691
	Primary- Debt	DARPA, DMA, OEA, DTRA, BTA, DHA, DTSA, DPAA, DoDEA, DAU, DoDIG,	<a href="mailto:Diana.M.Urban.civ@mail.mil">Diana.M.Urban.civ@mail.mil</a> (317) 212-6480

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		DOT&E	
	Primary Reimb	DoDEA	<a href="mailto:Christiana.M.Bline.civ@mail.mil">Christiana.M.Bline.civ@mail.mil</a> (317) 212-8891
	Primary Reimb	MDA	<a href="mailto:Erica.F.Porter.civ@mail.mil">Erica.F.Porter.civ@mail.mil</a> (317) 212-1734
	Primary Reimb	USU	<a href="mailto:Bonnie.J.Dodson2.civ@mail.mil">Bonnie.J.Dodson2.civ@mail.mil</a> (317) 212-1714
Accounts Payable (AP) Leaders	AP Chief	All	<a href="mailto:Jessica.M.Turner38.civ@mail.mil">Jessica.M.Turner38.civ@mail.mil</a> (317) 212-7753
	AP Supervisor	All	<a href="mailto:Robert.M.Milton2.civ@mail.mil">Robert.M.Milton2.civ@mail.mil</a> (317) 212-3560

Departmental Reporting- AFS/BE Branch 1	Primary	All	<a href="mailto:Julia.N.Dietterle.civ@mail.mil">Julia.N.Dietterle.civ@mail.mil</a> (317) 212-1829
	Alternate	All	<a href="mailto:Saccocha.M.Holmes.civ@mail.mil">Saccocha.M.Holmes.civ@mail.mil</a> (317) 212-0036
	Primary	BTA	<a href="mailto:Sherri.L.Baugh2.civ@mail.mil">Sherri.L.Baugh2.civ@mail.mil</a> (317) 212-5558
	Primary	DTRA	<a href="mailto:Laurette.W.Yan.civ@mail.mil">Laurette.W.Yan.civ@mail.mil</a> (317) 212-5588
	Primary	DPAA	<a href="mailto:Johnny.L.Camacho.civ@mail.mil">Johnny.L.Camacho.civ@mail.mil</a> (317) 212-3276
	Primary	DTSA	<a href="mailto:Johnny.L.Camacho.civ@mail.mil">Johnny.L.Camacho.civ@mail.mil</a> (317) 212-3276
	Primary	DMA, OEA	<a href="mailto:Sherri.L.Baugh2.civ@mail.mil">Sherri.L.Baugh2.civ@mail.mil</a> (317) 212-5558
	Primary	DoDIG	<a href="mailto:Hope.D.Collins2.civ@mail.mil">Hope.D.Collins2.civ@mail.mil</a> (317) 212-6822
Departmental Reporting – AFS/BE Branch 2	Primary	All	<a href="mailto:Wanda.J.Wilson22.civ@mail.mil">Wanda.J.Wilson22.civ@mail.mil</a> (317) 212-5627
	Alternate	All	<a href="mailto:Eugene.A.Anderson6.civ@mail.mil">Eugene.A.Anderson6.civ@mail.mil</a> (317) 212-5474
	Primary	DLA	<a href="mailto:Derek.P.Christian.civ@mail.mil">Derek.P.Christian.civ@mail.mil</a> (317) 212-5129
	Primary	DAU	<a href="mailto:Robin.Edwards2.civ@mail.mil">Robin.Edwards2.civ@mail.mil</a> (317) 212-5496
	Primary	DoDEA	<a href="mailto:Elizabeth.R.Nitcher.civ@mail.mil">Elizabeth.R.Nitcher.civ@mail.mil</a> (317) 212-1827

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	Primary	MDA	<a href="mailto:Mande.K.Adams.civ@mail.mil">Mande.K.Adams.civ@mail.mil</a> (317)212-9204
	Primary	DARPA	<a href="mailto:Margaret.M.Williams70.civ@mail.mil">Margaret.M.Williams70.civ@mail.mil</a> (317) 212-1484
Departmental Reporting – AFS/BE Branch 3	Primary	All	<a href="mailto:Malcolm.S.Orton.civ@mail.mil">Malcolm.S.Orton.civ@mail.mil</a> (317)212-5557
	Alternate	All	<a href="mailto:Lindsay.R.Harris4.civ@mail.mil">Lindsay.R.Harris4.civ@mail.mil</a> (317) 212-6405
	Primary	DHA	<a href="mailto:Laurie.M.Canada.civ@mail.mil">Laurie.M.Canada.civ@mail.mil</a> (317) 212-7867
	Primary	USUHS	<a href="mailto:Valerie.S.Landis.civ@mail.mil">Valerie.S.Landis.civ@mail.mil</a> (317) 212-5453

## Appendix D

### Assurance Statement

(LETTERHEAD)  
ASSURANCE OF YEAR-END FINANCIAL REPORTS  
SEPTEMBER 30, 2017

(LIST OF BASIC SYMBOLS & LIMIT(S) BEING CERTIFIED)

I hereby attest that the information reported, based on transactions received, is a complete, consistent, and verifiable compilation of amounts contained in official accounting records and agrees with the General Ledger Trial Balance. The information is presented fairly in conformity with generally accepted DoD accounting procedures, applicable regulations and governing laws. Any adjustments made are accurate and proper.

DATE: (DATE SIGNED)  
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)  
TITLE: (TITLE OF POSITION)

#### EXPLANATION

THIS ASSURANCE STATEMENT IS FOR USE BY THE ACCOUNTING ACTIVITY TO THE ALLOTMENT HOLDER AND AGENCIES PREPARING THEIR CONSOLIDATED REPORTS. IT IS ALSO FOR USE BY AGENCIES PREPARING CONSOLIDATED REPORTS AND INSTALLATIONS UNDER DIRECT REPORTING TO DEFENSE AGENCIES, BUDGET EXECUTION.

## Appendix E

### Allotment Holder Certification Statement

(LETTERHEAD)  
CERTIFICATION OF YEAR-END FINANCIAL REPORTS  
SEPTEMBER 30, 2017

(LIST OF BASIC SYMBOLS & LIMIT(S) BEING CERTIFIED)

I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 U.S.C. 1501 (A) have been obligated and are so reported.

DATE: (DATE SIGNED)  
SIGNED: (SIGNATURE OF CERTIFYING OFFICIAL)  
TITLE: (TITLE OF POSITION)

EXPLANATION

THIS CERTIFICATION IS FOR USE BY ALLOTMENT HOLDERS TO CERTIFY THEIR  
ALLOTMENT REPORTS

## Appendix F

### General Ledger Assurance Statement

(LETTERHEAD)  
ASSURANCE OF GENERAL LEDGER TRIAL BALANCE  
SEPTEMBER 30, 2017

I hereby attest, based on transactions received, that the general ledger trial balances are correct and agree with the certified status reports. Balances are supported by subsidiary records for all budgetary, asset, liability, equity, revenue and expense accounts. The general ledger trial balances have been reconciled to appropriate subsidiary ledgers, as required.

DATE: (DATE SIGNED)  
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)  
TITLE: (TITLE OF POSITION)  
ADDRESS AND TELEPHONE NUMBER

(LIST OF BASIC SYMBOLS & LIMIT(S) BEING PROVIDED)

EXPLANATION

THIS ASSURANCE STATEMENT WILL BE SIGNED BY THE ACCOUNTING ACTIVITY. GENERAL LEDGER TRIAL BALANCES WILL BE SUBMITTED DIRECTLY FROM THE ACCOUNTING ACTIVITY TO DEFENSE AGENCIES - INDIANAPOLIS OPERATIONS, AUDITED FINANCIAL STATEMENTS DIVISION.

## Appendix G

### Fiscal Year-End/Year-Open Required Journal Vouchers Performed by DFAS

SEP-FY17			
Journal	Mass Allocation (MA) or Manual	Activities to Complete	Guidance (if applicable)
*1B	MA	Close open Commitments (4700) on Expired/Expiring funds	DoD FMR Volume 3, 080507B, 150202F, 150302A; TFM – F312
*1D		Reverses Expiring Commitments if close in 1B	
*2B,*2C *2D,*2E	MA	Reduce Anticipated (Unused) Reimbursable Authority (4210 and 4590/4690) 2B/2C - Appropriated Funds; 2D/2E - NSA Funds	DoD FMR Volume 3, 150302D TFM – F112
*2F	MA	Supplemental journal to close out any 4210 balances at the Object Class or ORG levels after 2B thru 2E are complete.	DoD FMR Volume 3, 150302D TFM – F112
*2A	Manual	Reduce balance in the Unfilled Orders (4221/4222) for Expired/Expiring funds	DoD FMR Volume 3, 150302C TFM – F109 (4221); F110 (4222)
<b><i>*Journals can be prevented by agency processes completed NLT September 30th.</i></b>			
PRECLS-FY17			
1A 1C	MA	Close open Commitments on Unexpired funds, after September reporting but prior to being closed in the Year-End Closing Process to allow re-establishment in October. 1A – Appropriated Funds (4700); 1C – NSA Funds (4720)	DoD FMR Volume 3, 080507B, 150202F TFM – F308 (1A) TFM – F310 (1C)
6A	MA	Column B 1002 funding from inception journal that captures current-year expenditures. 6A – Direct Funds	DAI Requirements to populate Column B of the DAI 1002 Report
YR-END-FY17			
	Year-End Closing Process	Automated (JVs by appropriation timeframe)	
OCT-FY18			
6B	MA	Column B 1002 funding from inception journal for the cumulative expenditures prior to the current fiscal year not captured in 6B (Direct)	DAI Requirements to populate Column B of the DAI 1002 Report
3A 3B 3C	MA	Funds Inquiry Journal 3A – Appropriated Funds; 3B – NSA Funds 3C – Expired Funds	DoD FMR Volume 3, 150306 B-1 TFM – F312
4 4B	MA	Re-establishes Unapportioned Authority to available for Appropriated Funds. 4B – NSA Funds	DAI Requirement to re-establish available funds to an executable state in 4610 that were closed to 4450 at FYE (TFM F308)
5A 5C	MA Reversal or Manual	Re-establishes Commitments closed by Journals 1A & 1C 5A - Reversal of 1A 5C - Reversal of 1C	DoD FMR Volume 3, 080507B, 150202F TFM – F308 (1A) TFM – F310 (1C)

## Appendix H

### Glossary

<b>ADS</b>	<b>Automated Disbursing System</b>
<b>AM&amp;C-DA</b>	<b>Accounts Maintenance and Control – Defense Agencies</b>
<b>APC</b>	<b>Account Processing Codes</b>
<b>B2R</b>	<b>Budget to Report</b>
<b>CAPS</b>	<b>Computerized Accounts Payable System</b>
<b>COB</b>	<b>Close of Business (usually refers to workday)</b>
<b>DAI</b>	<b>Defense Agencies Initiative</b>
<b>DLA</b>	<b>Defense Logistics Agency</b>
<b>DCPS</b>	<b>Defense Civilian Pay System</b>
<b>DFAS-IN</b>	<b>Defense Finance and Accounting Service– Indianapolis Accounting</b>
<b>DoD</b>	<b>Department of Defense</b>
<b>DoD FMR</b>	<b>Department of Defense Financial Management Regulation</b>
<b>DPAS</b>	<b>Defense Property Accountability System</b>
<b>EOM</b>	<b>End of Month</b>
<b>EST</b>	<b>Eastern Standard Time</b>
<b>FY</b>	<b>Fiscal Year (e.g., October 1, 2015 through September 30, 2016)</b>
<b>FYE</b>	<b>Fiscal Year End (September 30<sup>th</sup> of each calendar year)</b>
<b>IPAC</b>	<b>Intra Governmental Payment and Collection</b>
<b>JV</b>	<b>Journal Voucher</b>
<b>MHS/DHP</b>	<b>Medical Health Services/Defense Health Program</b>
<b>MIPR</b>	<b>Military Interdepartmental Purchase Request</b>

<b>MOCAS</b>	<b>Mechanization of Contract Administration Services</b>
<b>NDAA</b>	<b>National Defense Authorization Act</b>
<b>Non-DWCF</b>	<b>Non-Defense Working Capital Funds</b>
<b>OBIEE</b>	<b>Oracle Business Intelligence Enterprise Edition</b>
<b>ODS</b>	<b>Operational Data Store</b>
<b>PMO</b>	<b>Project Management Office</b>
<b>POC</b>	<b>Point of Contact</b>
<b>PPE</b>	<b>Pay Period End</b>
<b>UMD</b>	<b>Unmatched Disbursement</b>
<b>U.S.C.</b>	<b>United States Code</b>
<b>USSGL</b>	<b>United States Standard General Ledger</b>
<b>VERA</b>	<b>Voluntary Early Retirement Authority (compare VSIP)</b>
<b>VSIP</b>	<b>Voluntary Separation Incentive Program (compare VERA)</b>