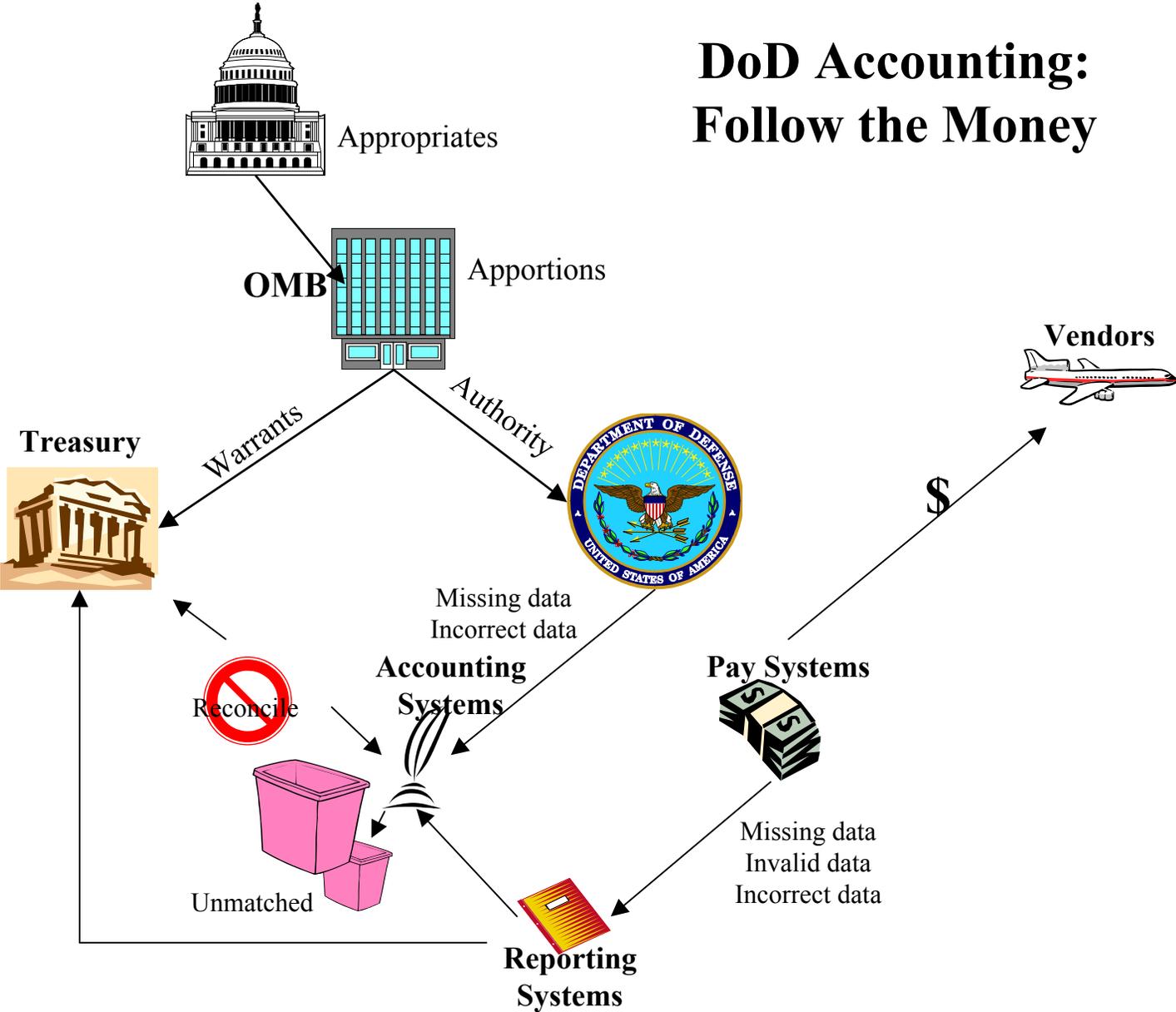


# Overview of CBA

- Background
  - Centrally Billed Accounts are used by the Department of Navy for official government travel.
  - These travel cards are issued by Bank of America
  - SatoTravel provides the reservation and ticketing services

# DoD Accounting: Follow the Money

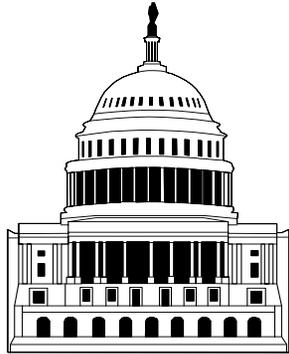


# Grassley Amendment

- The 1995 Grassley amendment to the Defense Appropriation mandated pre-validation of all disbursements over \$5,000,000 with a matching obligation prior to payment. The threshold has been decreased to \$500,000.
- The pre-validation requirement was added to reduce the number of unmatched disbursements in the accounting system.



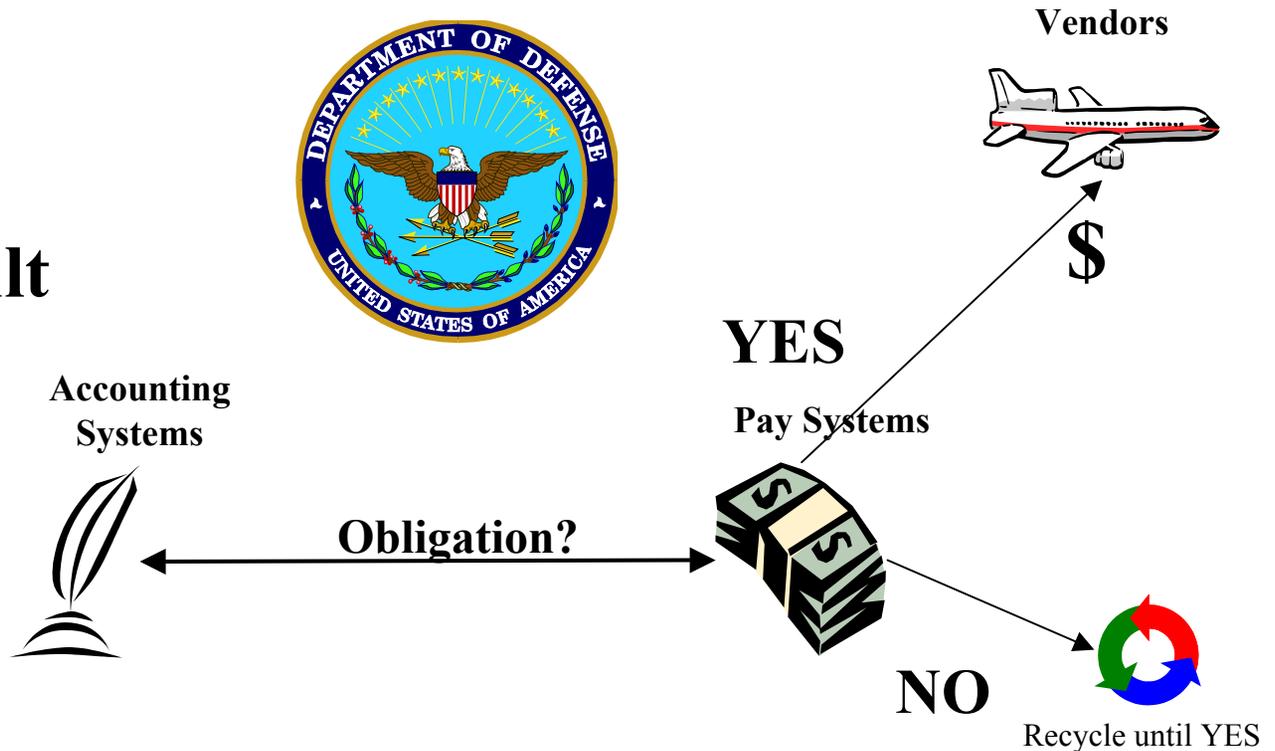
# Congressional Solution



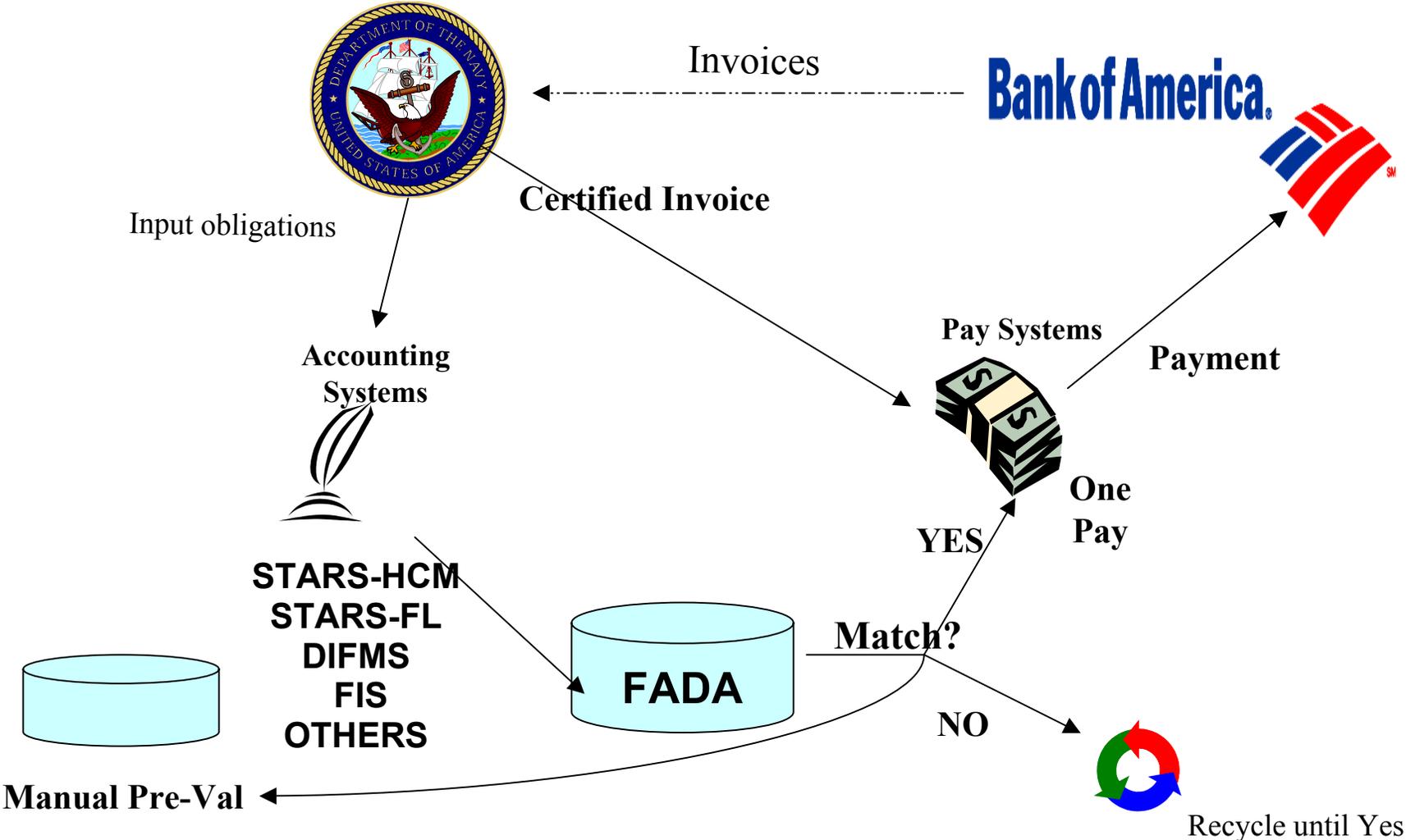
Grassley Amendment, Defense Appropriation:

No payments over \$500,000 without a sufficient obligation

## The Result



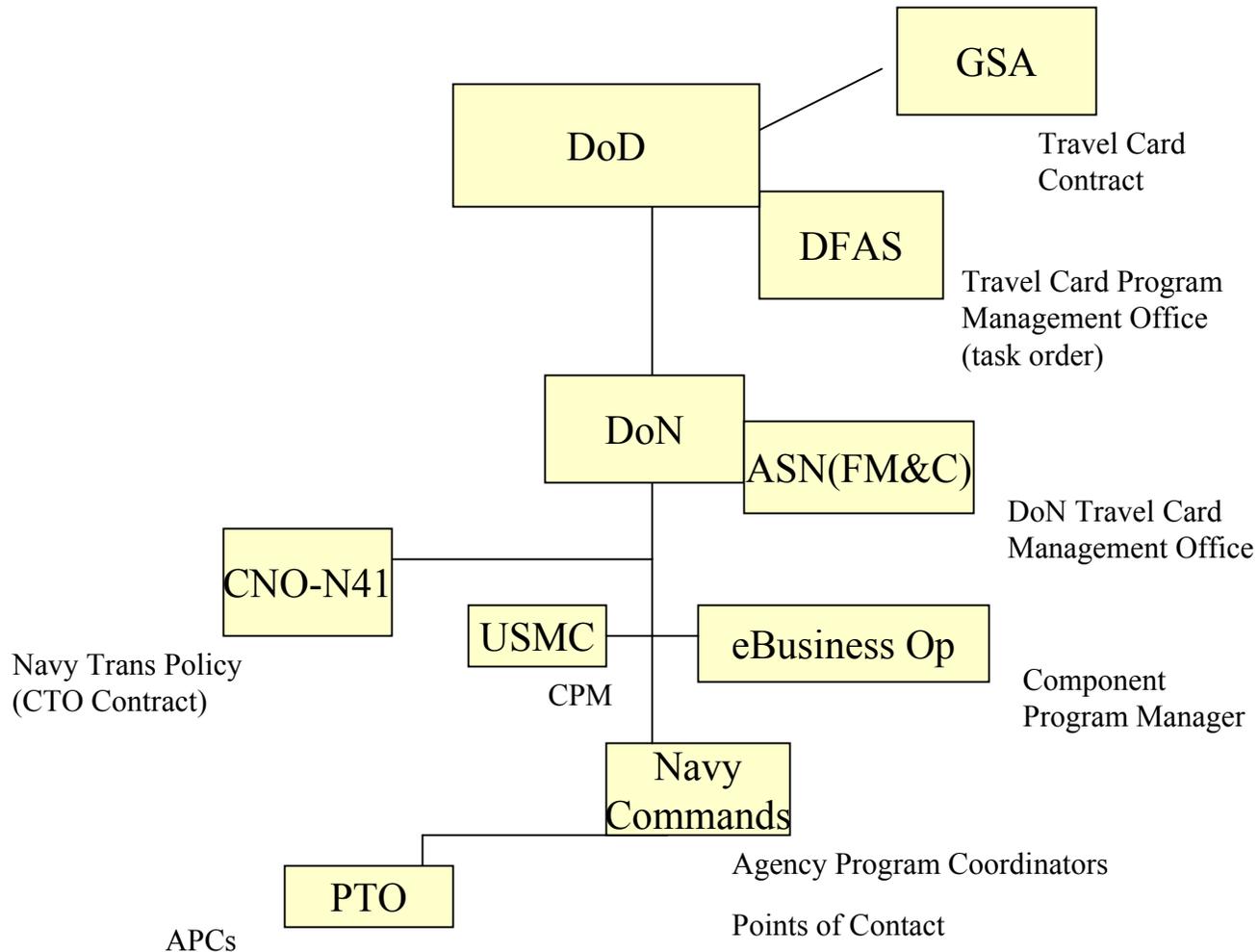
# How DFAS Implemented "Grassley" for Navy



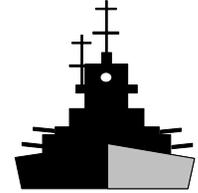
## Solutions Implemented since “Grassley”

- Issued over 80 Command CBA accounts since 2000
- Periodic offline payments
- Reduced Past Due amounts from \$200 million in 1998 to \$1.4 million in November 2001

# Management Organization of CBA



# Types of CBA Accounts



- NAVPTO Accounts

- Multiple commands use account
- NAVPTO is responsible for reconciling all the charges to account
- NAVPTO certifies invoice

- Command Accounts

- Only command activities are allowed to use account
- Command responsible for reviewing accounting data posted to account
- NAVPTO certifies invoice

# Navy's CBA Management

The following players are involved in the Navy's Monthly CBA process



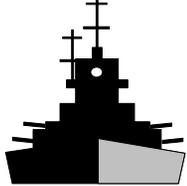
**Department of the Navy**

**Bill**

**Bank of America.**



**Commands**



**Authorize**

**Obligate**

**Review Invoices**

**NAVPTO**



**Order**

**Reconcile**

**Certify Invoices**



**Reservations**

**Account for**

**Tickets**

**DFAS**



**Accounting**

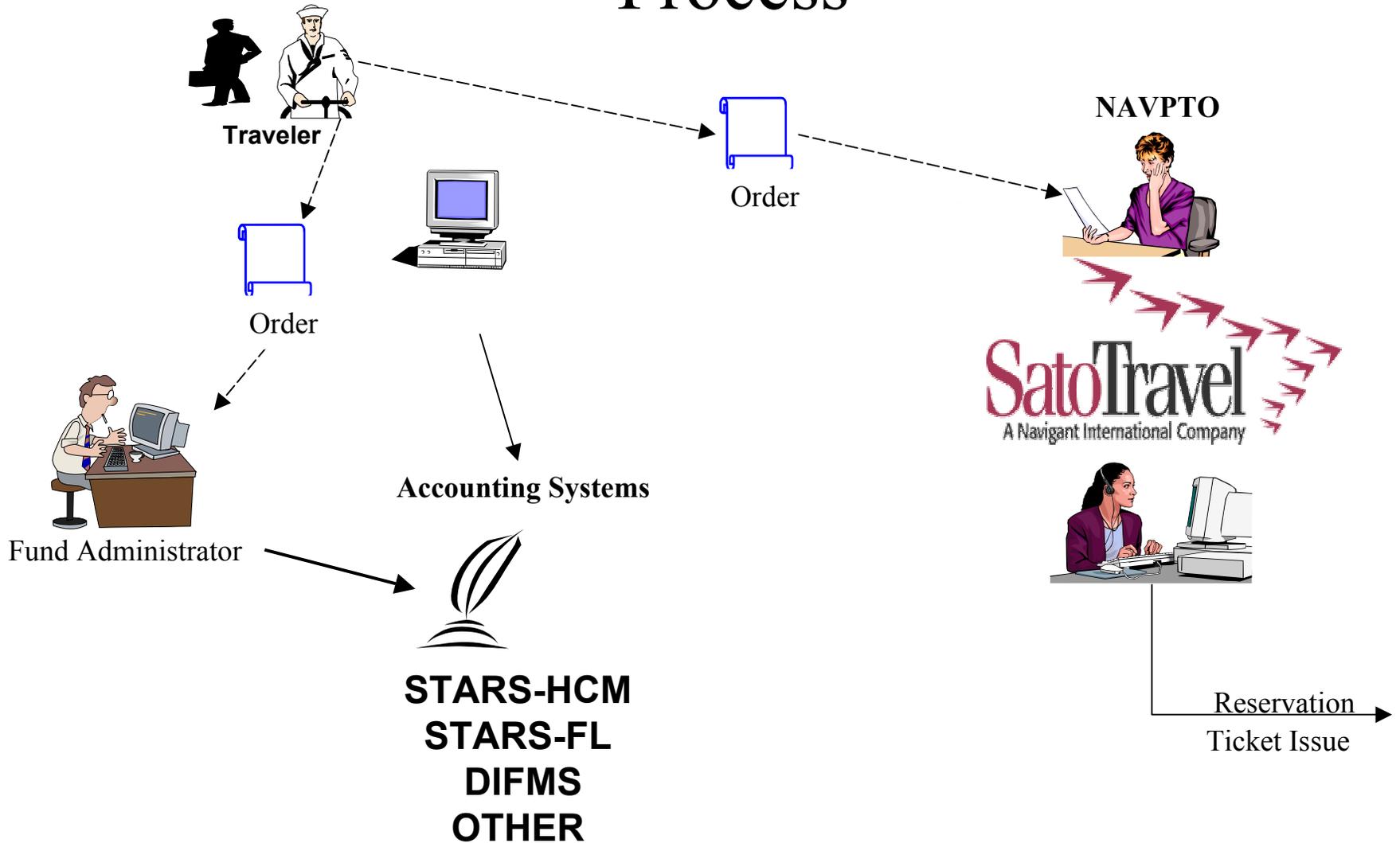
**Correction**

**Payment**

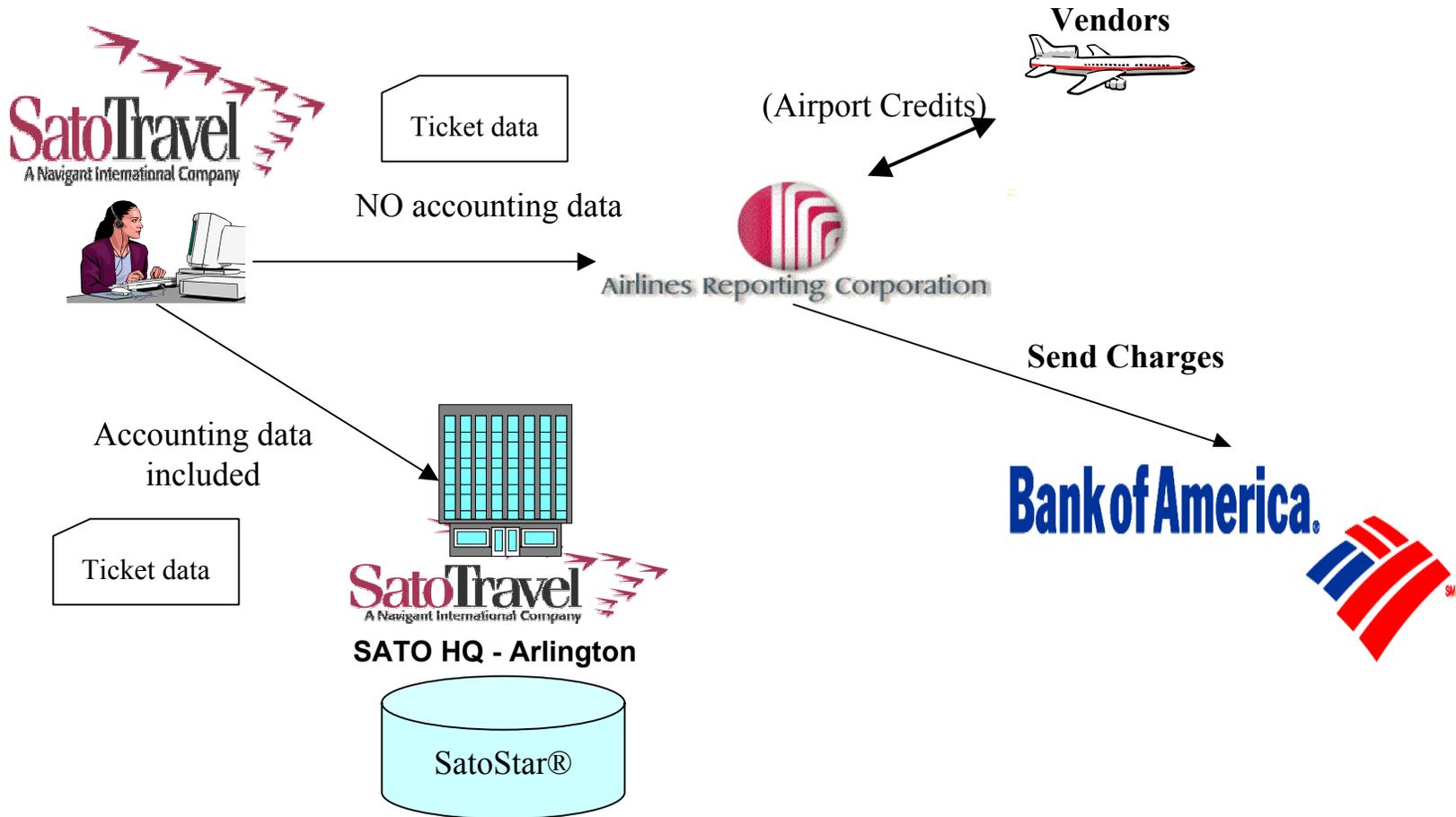
# Navy CBA Processes

- The CBA process involves the following steps
  - Travel Orders, Obligation
  - Ticketing
  - Invoice Preparation and Reconciliation
  - Billing Approval and
  - Payment Process (Correction Process)

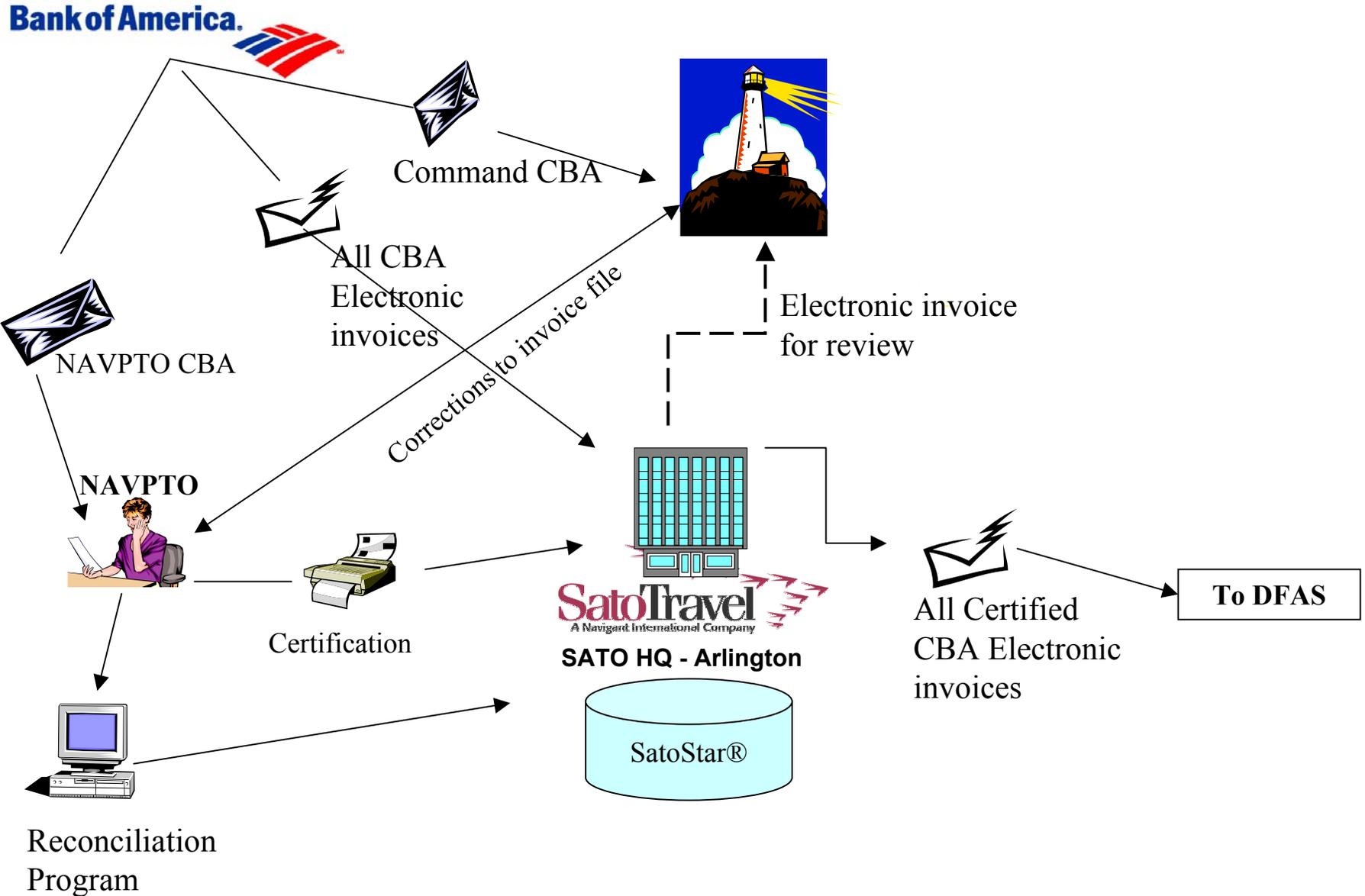
# Travel Authorization and Obligation Process



# Ticket Accounting Process



# Invoice Preparation Process



# Bill Payment Process

From Sato

All Certified  
CBA Electronic  
invoices



DFAS Norfolk



Invoice



Pay Systems



One  
Pay ?

YES  
Payment

NO



Recycle

Accounting  
Systems



STARS  
DIFMS  
Others



FADA

# Correction Process



Pay Systems



One Pay

"M"



STARS

GTSWEB



INFOPAC

IDA 128  
IDA 129



Commands



Fund Administrator



Forward correction to FMO

Forward consolidated corrections

DFAS Norfolk



Pay Systems



One Pay

Accounting Systems



STARS  
DIFMS  
Others

Obligations

# Suspended Transactions

- Common Errors
  - **WN** error code indicates FADA could not find a match in the Accounting system.
  - **WM** indicates Insufficient obligation in the accounting system for invoice to pay.
  - **GG** Pre-validation error
- Processing Corrections
  - The correction required depends on the error code assigned to the transaction.

# Suspended Transactions

- Automatic Override
- Cancelled Tickets

# CBA Improvements

- Expanded Command Accounts
- ATOS
- GTSWeb
- CBA Review Application
- Global FADA
- DFAS Screen Modification
- Designation of eBusiness Operations as CPM 16  
August 2001