

Figure, Department of Defense seal

DEFENSE FINANCE AND ACCOUNTING SERVICE
CLEVELAND CENTER
1240 EAST NINTH STREET
CLEVELAND, OH 44199-2055
DFAS-CL/AACB/347

JANUARY 13, 1999

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Standard Operating Procedure 7310.03, U s e of the Standard Form (SF) 1081 for Accounting Adjustments The attached Standard Operating Procedure (SOP 7310.03) was approved on December 22, 1998. The requirement to utilize the SF 1081 for accounting adjustments will become effective as soon as modifications to the applicable accounting systems are implemented. At that time, Navy Comptroller (NAVCOMPT) Form 621 will no longer be accepted for this purpose. The purpose of this conversion is to standardize the Navy accounting adjustment process with United States Treasury requirements.

Defense Finance and Accounting Service Cleveland Center (DFAS-CL) has initiated programming modifications to the major accounting systems for the SF 1081 conversion. You will be notified when these changes are implemented. A related SOP (7310.06), which will require the use of the SF 1080 in lieu of the NAVCOMPT Form 2277 for billing purposes, is also pending approval. Systems programming or the SF 1080 conversion is underway.

My point of contact for information concerning this matter is Mr. Michael J. Schall, DFAS-CL/AACB, who may be reached on DSN580-6927, commercial 216-522-6927 or Internet at mike.schall@dfas.mil

(Signature, Jeffery A. Yokel)
Jeffery A. Yokel
Director for Accounting

Attachment:
As stated

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Figure, sample form, Standard Procedures for accounting adjustments:

The following information, to be filled out by the user, is included on the form:

- Check one: Operating Administrative Job Outline Policy Statements
 Management Guidelines
- Subject
- Procedures No./J.O. No.
- Organization Code
- Revision No.
- Distribution
- Supersedes

1. PURPOSE AND SCOPE.

1.1. This procedure establishes guidelines for the proper completion and submission of the Standard Form (SF) 1081, Voucher and Schedule of Withdrawals and Credits, for accounting adjustments.

1.2. This procedure is applicable to Defense Finance and Accounting Service Cleveland Center (DFAS-CL) accounting and finance network offices and Department of the Navy (DON) (including Marine Corps) comptroller, disbursing and funds administration offices which interact with DFAS-CL accounting and finance offices or systems. It also applies to Army and Air Force accounting and finance offices when using a DON fund cite.

1.3. The SF 1081 is an accounting adjustment document. It is not to be used as a billing document. Billings are to be accomplished utilizing the SF 1080. The proper completion and use of the SF 1080 document is covered in reference 4.1.

2. INTRODUCTION.

2.1. For many years, DFAS-CL accounting and finance offices have utilized the Navy Comptroller (NAVCOMPT) Form 621, Correction Notice, to submit adjustment actions to the accounting systems (see reference 4.2.). Recent guidance from DFAS Headquarters (DFAS-HQ) indicates that it is desirable to begin eliminating service specific accounting forms. We have reached a point where Army and Air Force accounting offices and non-military government offices will not accept the NAVCOMPT Form 621. The SF 1081 is a Department of the Treasury (Treasury) form and is accepted by all Federal government accounting offices. It has been chosen as the replacement for the NAVCOMPT Form 621.

2.2. The proper preparation and submission of the adjustment document is a critical factor in the prevention of duplicate entries into the accounting records.

2.3. It is important to note that the SF 1081, Voucher and Schedule of Withdrawals and Credits, is a different document from Department of Defense (DD) Form 1081, Statement of Agent Officer's Account. The DD Form 1081 is NOT covered by this procedure.

2.4. The SF 1080, Voucher for Transfer Between Appropriations and/or Funds, is related to the SF 1081 document. It is scheduled to be incorporated into DFAS-CL accounting systems in the near future. The preparation and use of the SF 1080 will be covered in reference 4.1.

2.5. The SF 1081 can be used in any accounting situation where the NAVCOMPT Form 621 was previously used, subject to the limitations mentioned in paragraphs 6.1 through 6.1.4 below. There is one major difference in the use of the SF 1081 versus the NAVCOMPT Form 621. The NAVCOMPT Form 621 excluded certain elements of the LOA at the lowest levels. The SF 1081 is to be used for all adjustments occurring at any point on the line of accounting (LOA).

2.6. In some cases, the NAVCOMPT Form 2277, Voucher for Disbursement and/or Collection, has been used as an accounting adjustment document. Such use is no longer authorized. The NAVCOMPT Form 2277 is replaced by the SF 1080 document. Please refer to reference 4.1 for further information. The SF 1081 document is the only form authorized for accounting adjustments.

3. RESPONSIBILITIES.

3.1. The primary responsibility for the detection of errors in the Financial Reporting System (FRS)—Centralized Expenditure Reimbursement Processing System (CERPS)—accounting system cycle rests with the accounting office at the DFAS-CL Central Site or servicing Operating Location (OPLOC). This will generally be the location shown as the Authorization Accounting Activity (AAA) in the LOA. Non DFAS-CL network sites will have this office indicated in the Accountable Station Code (ASC) field in the LOA.

3.2. The sole responsibility for processing adjustment documents (SF 1081) rests with the accounting office.

3.3. Errors detected prior to the final submission of FRS to CERPS can be corrected by pen and ink changes on the document or on-line entry to FRS by any authorized person in the accounting or disbursing office.

3.4. Errors detected after the final submission of FRS to CERPS, within CERPS or within the accounting system are to be corrected on an SF 1081. The SF 1081 may be completed by the disbursing office, the funds administration office or the accounting office. The SF 1081 document must be submitted to the servicing AAA for input into the complete FRS-CERPS accounting system cycle. Errors of this type, which are detected at the Cleveland Central Site when Cleveland is not the servicing AAA, will be returned to the servicing AAA for entry into the FRS-CERPS-accounting system cycle. The Cleveland Central Site will only perform the entry function when Cleveland is shown as the servicing AAA on the LOA.

3.4.1. Prompt Payment Act interest adjustments are an exception and will be entered at the DFAS-CL Central Site.

3.4.2. Adjustments will no longer be entered at the Cleveland Central Site. These transactions must be sent to the servicing AAA noted on the contract. (E.g.: A contractor reconciling a contract for an OPLOC will submit any adjustments to that OPLOC for entry into the FRS-CERPS accounting system cycle.)

3.5. Courtesy copies of correction actions, whether informal pen and ink changes or formal SF 1081 actions should be exchanged with the offices listed in paragraph 3.4. as a way of supporting documentation packages and identifying systems or employee training deficiencies.

4. REFERENCES.

4.1. Defense Finance and Accounting Service Cleveland Center Standard Operating Procedure 7310.06, Use of the Standard Form (SF) 1080, Voucher for Transfer Between Appropriations and/or Funds, Pending Approval.

4.2. Defense Finance and Accounting Service Cleveland Center Appropriation, Cost and Property Accounting (Field) Manual (NAVCOMPT Manual Volume 3) dated January 14, 1997, (NOTAL).

4.3. Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures, dated May 1996, (NOTAL).

4.4. Defense Finance and Accounting Service Cleveland Center Standard Operating Procedure 7310.05, Accounting for Closed Appropriations, Pending Approval.

4.5. Defense Finance and Accounting Service Cleveland Center Accounting Classifications Manual (NAVCOMPT Manual Volume 2), revision 371, dated January 8, 1998, or later (NOTAL).

4.6. Defense Finance and Accounting Service Cleveland Center instruction 7200.1, Policy and Guidance Concerning the Use of Standard Document Numbers (SDNs), dated July 14, 1997, (NOTAL).

4.7. Department of Defense Financial Management Regulation, Volumes 2A and 2B, Budget Presentation and Formulation, dated July, 1996, (NOTAL).

4.8. Department of Defense Financial Management Regulation, Volume 3, Budget Execution - Availability and Use of Budgetary Resources, dated December 1996, (NOTAL).

4.9. Terminology.

4.9.1. Accountable Station Code (ASC): This is the activity designated to perform accounting for an allotment. The Navy and Marine Corps call an Accountable Station Code an Authorization Accounting Activity (AAA). The Army term is Fiscal Station Number (F S N) . The Air Force term is Accounting and Disbursing Station Number (ADSN).

4.9.2. Closed (Canceled) Appropriation. An appropriation that is no longer available for the payment of obligations. Appropriations are closed (canceled) after being in the expired status for five years. Once these appropriations are closed (canceled), no payments may be made. See also 7.3 below.

4.9.3. Current Appropriation. This is an appropriation, which is available for obligation and expenditure.

4.9.4. Disbursing Station Symbol Number (DSSN). A four-digit number assigned to each disbursing office by the Treasury. The DSSN is an identification number that indicates authority to receive and disburse public funds and issue checks on the Treasury of the United States.

4.9.5. Discovering Office. This is the office that identifies an erroneous accounting transaction. The Discovering Office may be the Fund Holder, Disbursing Office, Accounting Office, DFAS-CL/AB or some other official entity.

4.9.6. Expired Appropriation. An appropriation whose period of availability for incurring new obligations has expired; but it is not closed (canceled). During this period, the appropriation is available for adjustment to or payment of, existing obligations. Appropriations generally remain in an expired status for five years although some have longer lives (i.e. Shipbuilding). At the end of the five-year expiration period, the appropriation is closed (canceled) and is no longer available for the payment of unliquidated obligations.

4.9.7. Limitation Subhead Number: This is a subdivision of an appropriation and is used to restrict charges which may be made against the appropriation. The Navy and Marine Corps call this a subhead. The Army and Air Force use the term limit or limitation.

4.9.8. Network Accounting and Finance Offices. DFAS-CL network accounting and finance offices consist of the Central Site at Cleveland and six Operating Locations (OPLOCs). There are also a limited number of satellite locations which report to an OPLOC. This term also includes Navy financial offices such as disbursing offices, Major Commands, and personnel support activities, among others, when these offices are interacting with a DFAS-CL accounting system.

4.9.9. Register 36. Adjustment actions made on an SF 1081 document are reported in Register 36. This includes adjustments to data previously reported in other registers. See the exception below.

4.9.10. Register 33. Adjustment actions made on an SF 1081 document by the DFAS Columbus Center are recorded in Register 33.

5. ILLUSTRATIONS.

5.1. Example of a blank SF 1081 keyed to the completion procedures detailed in paragraph 7.5 below.

5.2. Example of a SF 1081 showing a Navy-to-Navy transaction.

5.3. Example of a SF 1081 showing a Navy-to-other-service transaction.

6. SYSTEMS LIMITATIONS.

6.1. The use of the NAVCOMPT Form 621 is to cease as soon as possible under the following conditions:

6.1.1. Where use of the SF 1081 can be made without impacting existing processing workload such as in a manual system.

6.1.2. Where existing systems can accept the SF 1081 in lieu of the NAVCOMPT Form 621 without a programming change.

6.1.3. As soon as existing automated systems can be modified to accept only the SF 1081.

6.1.4. As legacy systems are phased out.

6.2. No new systems development effort is to be expended around the NAVCOMPT Form 621 as an adjustment document.

7. PROCEDURE.

7.1. Adjustments to current appropriation accounts.

7.1.1. If the error is detected prior to the submission of the document to FRS, simply correct the document to ensure that it is properly entered into the system.

7.1.2. If the error is detected after the document has been entered into FRS, but prior to the final submission of FRS to CERPS, make an on-line correction to FRS. No documentation is required other than to make a notation on the original documents that a correction was made. FRS generates error reports which can identify a number of problems for correction at this stage of processing.

7.1.3. If the error is detected after FRS has been passed to CERPS, correct all errors using the SF 1081. Send the completed SF 1081 to the servicing AAA for entry into the FRS-CERPS-accounting system cycle. Large dollar adjustments, i.e. over \$100,000, should be coordinated with the AAA of the funds being charged.

7.1.4. If the error passes into the accounting system, correct all errors using the SF 1081. Send the completed SF 1081 to the servicing AAA for entry into the FRS-CERPS-accounting system cycle. Disbursing officers who report to the Central Reporting Office (CRO) are not to make entries into FRS or the Defense Financial Reporting Reconciliation System (DFRRS). These disbursing officers should process corrections through the servicing AAA.

7.2. Adjustments to expired appropriation accounts.

7.2.1. Use the valid LOA for adjustments involving appropriations that have expired, but are not closed. The SF 1081 must be completed and forwarded to the servicing AAA for entry into the FRS-CERPS-accounting system cycle. Disbursing officers who report to the CRO are not to make entries into FRS or DFRRS. These disbursing officers should process corrections through the servicing AAA.

7.2.2. When an adjustment affects the accounts of two activities, process the debit or credit to the other activity's funds as a "Transaction for Others" (TFO). Attach supporting documentation or documentation from which the ASC to be charged or credited was determined to the SF 1081 and forward it to the servicing AAA for entry into the accounting system.

7.2.3. Process adjustments involving appropriations or funds of two or more military departments, including cross-disbursing and other arrangements for cross servicing, in the same manner as adjustments between DON appropriations. A cross disbursement adjustment must be adequately supported with appropriation documentation; otherwise, a chargeback will result.

7.2.4. The originator will furnish a copy to the accounting office which processed the adjusted transaction for filing with the retained copy of the voucher involved.

7.2.5. Individual disbursement adjustments in excess of \$100,000 to expired year centrally managed allotment transactions require additional monthly reporting. Report such adjustments to DFAS-CL/AAA.

7.3. Accounting corrections and adjustments to closed (canceled) appropriations.

7.3.1. Under limited circumstances, it is possible to make accounting corrections or adjustments to closed (canceled) appropriation accounts. Information on this subject can be found in reference 4.4.

7.4. Processing of erroneous charges.

7.4.1. If an erroneous charge appears on the records of an accountable station, perform basic research to determine if the correct LOA can be determined.

7.4.1.1. If the correct LOA can be determined, utilize the SF 1081 to charge the correct LOA.

7.4.1.2. Send all supporting documentation to the correct accountable station along with a copy of the SF 1081.

7.4.2. If basic research fails to determine the correct LOA to be charged, the following actions must be taken before returning the erroneous charge to the disbursing office.

7.4.2.1. Contact the disbursing office and request clarification of the charge. Provide a statement that the clarification must be received within thirty (30) days to prevent the charge from being returned.

7.4.2.2. If the clarification is not received within thirty days, complete the SF 1081 relieving the erroneously charged LOA and charging the suspense account (6875.1220) of the disbursing officer who originally submitted the charge.

7.4.2.2.1. Annotate the SF 1081 as discussed in paragraph 7.6 below.

7.4.2.2.2. Forward a copy of the SF 1081 with all supporting documentation to the disbursing office and keep a copy for your own records to provide an audit trail.

7.4.3. If the disbursing office receives the charge back from the accountable station, the following actions must be taken before returning the erroneous charge to the OPTAR.

7.4.3.1. Contact the certifying official and request clarification of the charge. Provide a statement that the clarification must be received within thirty (30) days to prevent the charge from being returned to the OPTAR.

7.4.3.2. If the clarification is not received within thirty days, complete the SF 1081 relieving the disbursing officer's suspense account and charging the OPTAR of the activity to which the certifying official belongs.

7.4.3.2.1. Annotate the SF 1081 as discussed in paragraph 7.6 below.

7.4.3.2.2. Forward a copy of the SF 1081 with all supporting documentation to the certifying official and keep a copy for your own records to provide an audit trail.

7.5. If the DSSN or ASC of the disbursing office or certifying official cannot be determined, but the originating military service can be identified, proceed with the completion of the SF 1081 as indicated above and send the voucher and documentation to the DFAS Center having primary responsibility for that service (e.g.: Navy: Cleveland Center, Air Force: Denver Center, etc.) attention: Accounting Operations, Reconciliation Division, Code ABA.

7.6. Completion of data fields on the SF 1081, Voucher and Schedule of Withdrawals and Credits.

7.6.1. Transaction Date. Enter the date that the SF 1081 is prepared (e.g. February 24, 1998).

7.6.2. Document Number. Enter a logical and unique number to represent the adjustment document. For example, if the number 98-05-35 is assigned to the transaction, the 98 would represent the current fiscal year, the 05 would represent the accounting month (February) and the 35 would represent the sequential number of this SF 1081 document during the month. The accounting office should select and maintain a sequence of numbers in a logbook that will be used for this purpose during each fiscal year.

7.6.3. Accounting Period Ending. Enter the appropriate ending date for the accounting period in which will appear on the financial records of the activity (e.g. February 28, 1998).

7.6.4. Customer Agency Column.

7.6.4.1. Agency Location Code (ALC). The A L C field should always be completed as a way of tracking transactions. If you are correcting a transaction against your own activity's DSSN or ASC, the ALC field will be the same as the ALC on the Billing Agency side of the SF 1081. The DSSN is the preferred entry. If you are correcting another activity's funds, enter the DSSN of the Accountable Station that is being affected by the adjustment.

7.6.4.2. Customer Agency Voucher Number. Enter the Adjustment Voucher number of the transaction being corrected. If this adjustment action is to correct another activity's funds, this number will be the same as the Billing Agency Voucher Number found on the upper right side of the SF 1081. Adjustment Voucher numbers for DFAS-CL Network accounting and offices must start with the number "8" if adjusting the fiscal year or appropriation. The number must start with a "4" if the adjustment affects items at the subhead level and below. The remainder of the number is assigned by the office making the adjustment. The "4" and the "8" in the first position tell the FRS system that the transaction is an adjustment action.

7.6.4.3. Customer Agency Department/Bureau/Address. If you are correcting your own activity's DSSN or ASC funds, this will be the information about your activity.

7.6.4.4. Customer Agency "Summary" column. This column is similar to the left side of a "T" account. If you are correcting your own activity's DSSN or ASC funds, use this column as the DEBIT side of the "T" account. The Billing Agency "Summary" column will be the CREDIT side.

7.6.4.4.1. Customer Agency “Appropriation, Fund or Receipt Symbol” Field. Enter the LOA that is being adjusted/billed to. This will be the new/old appropriation being charged/corrected. The full LOA may not fit on one line in the summary column, as the column is narrow. It is highly recommended that you “break” the LOA using the following format so that it will fit. A typical Navy LOA is:

AA 1781804.4A4A 000 00204 0 068566 2D 000000 FP5153456700

The first line in the column would contain 23 characters and would end after the Suballotment. The decimal point between the appropriation and the subhead is counted as a character. Spaces between the elements of the LOA are not counted as characters for this purpose.

The second line would contain the final 26 characters.

Thus the line would look like the following when entered in the column:

AA 1781804.4A4A000 00204
0068566 2D 000000 FP5153456700

Care should be taken to make sure that all of the characters of each element of the LOA are included. A full description of the elements of a Navy LOA can be found in reference 4.5. Complete information on current and expired DON appropriations and subheads can also be found here.

7.6.4.4.2. Customer Agency “Amount” Field. Enter the amount that is being adjusted/billed for.

7.6.4.4.3. Customer Agency “Total\$” Field. Enter the total of all amounts in the Customer Agency “Amount” Column. This amount MUST agree with the Billing Agency “Total\$” Field.

7.6.5. Billing Agency Column.

7.6.5.1. Agency Location Code (ALC). The ALC field MUST be completed. Use your activity’s ALC number (usually the DSSN).

7.6.5.2. Billing Agency Voucher Number. The Billing Agency Voucher Number field MUST be completed. Enter the Adjustment Voucher number of the transaction. The construction of the Billing Agency Voucher Number is similar to that for the Customer Agency Voucher Number and may, in fact, be the same number.

7.6.5.3. Billing Agency Department/Bureau/Address. This field MUST be completed. Use information pertaining to your activity.

7.6.5.4. Billing Agency “Summary” column. This column is similar to the right side of a “T” account. If you are correcting your own activity’s DSSN or Accountable Station Code funds, use this column as the CREDIT side of the “T” account. The Customer Agency “Summary” column will be the DEBIT side.

7.6.5.4.1. Billing Agency “Appropriation, Fund or Receipt Symbol” Field. Enter the LOA that is being adjusted/billed to. This will be the new/old appropriation being charged/credited/corrected. Please refer to paragraph 7.6.4.4.1 for information on the recommended way to enter the Navy LOA in the narrow space of this column.

7.6.5.4.2. Billing Agency “Amount” Field. Enter the amount that is being adjusted/billed for/credited.

7.6.5.4.3. Billing Agency “Total\$” Field. Enter the total of all amounts in the Billing Agency “Amount” Column. This amount MUST agree with the Customer Agency “Total\$” Field.

7.6.6. Details Of Charges or Reference To Attached Supporting Documents Field.

7.6.6.1. Describe in detail the reason(s) for the adjustment.

7.6.6.2. Enter the voucher number, DSSN, and date of voucher which is being corrected.

7.6.6.3. Include other relevant information (such as the Accountable Station Code or Standard Document Number (SDN), if applicable, to provide an audit trail. Information concerning the Navy SDN can be found in reference 4.6.

7.6.6.4. Include a statement that supporting documents/vouchers are attached.

7.6.6.5. Some offices use a DD Code (NRFC Local Use Code) for internal processing purposes. These codes may be entered in this space. The types of codes are: CL - Class, AL - Allottee, AB - Abstract Listing.

7.6.7. Billing Agency Contacts. Complete the following fields.

7.6.7.1. Prepared By. This is the name of the person who prepared the SF1081.

7.6.7.2. Approved By. This is the name of the person who approved the SF1081.

7.6.7.3. Telephone Number. This is the telephone number of the person who approved the SF 1081. Provide both the Digital Switched Network (DSN) and commercial telephone numbers of this person.

7.6.8. Certification of Customer Office. Complete the following fields:

7.6.8.1. Date. This is the date on which the certifying official signed the SF 1081.

7.6.8.2. Telephone Number. This is the telephone number of the person who certified the SF 1081. Provide both the Digital Switched Network (DSN) and commercial telephone numbers of this person.

7.6.8.3. Authorized Administrative or Certifying Official. The authorized administrative or certifying official MUST sign the SF 1081. The typed or printed name of this individual should also appear directly below his/her signature.

7. 7. Adjustments made on an SF 1081 document are reported in Register 36. The exception is adjustment actions made by DFAS Columbus Center which are recorded in Register 33.

7. 8. Because the debit/credit fields on the SF 1081 are small, it may not be possible to enter more than one or two transactions on the form. In these cases, the office originating the document may either use additional SF 1081 forms and process them as separate adjustment actions or attach addendum sheets to the single SF 1081 following the “T-Account” format of the original

document as closely as possible. Care must be taken that addendum sheets not become separated from the original document. Also remember that the total debits and credits must be equal for the entire transaction represented by the SF 1081 and all of its addendum sheets. There is no official addendum sheet to the SF 1081. It is highly recommended that the use of addendum sheets be kept to a minimum. The use of single SF 1081 documents is preferred.

Figure, Voucher and Schedule of Withdrawals and Credits form. Example of a SF-1081 keyed to the explanation in paragraph 7.6. The following bulleted items are to be filled out by the user:

- Transaction Date: 7.6.1
- Document Number: 7.6.2
- Charge and Credit will be reported on customer agency statement of transactions for accounting period ending: 7.6.3
- Customer Agency: 7.6.4
- Billing Agency: 7.6.5
- Agency Location Code (ALC): 7.6.4.1
- Customer Agency Voucher No.: 7.6.4.2
- Department Bureau Address: 7.6.4.3
- (Debit) Summary: 7.6.4.4
- Appropriation, Fund or Receipt Symbol (Must agree with billing agency total): 7.6.4.4.1
- Amount: 7.6.4.4.2
- Total: 7.6.4.4.3
- Agency Location Code (ALC): 7.6.5.1
- Billing Agency Voucher No.: 7.6.5.2
- Department Bureau Address: 7.6.5.3
- (Credit) Summary: 7.6.5.4
- Appropriation, Fund or Receipt Symbol (Must agree with customer agency total): 7.6.5.4.1
- Amount: 7.6.5.4.2
- Total: 7.6.5.4.3
- Details of charges or reference to attached supporting documents: 7.6.6, 7.6.6.1, 7.6.6.2, 7.6.6.3, 7.6.6.4, 7.6.6.5
- Prepared by: 7.6.7, 7.6.7.1
- Authorized by: 7.6.7.2
- Telephone number: 7.6.7.3
- Certification of Customer Office: 7.6.8 I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.
- Date: 7.6.8.1
- Telephone No: 7.6.8.2
- Authorized administrative or certifying officer: 7.6.8.3

Figure, Sample Voucher and Schedule of Withdrawals and Credits form. Example of a Navy-to-Navy transaction. The following bulleted items are to be filled out by the user. Sample answers follow the colons.

- Transaction Date: 2/18/97
- Document Number: blank
- Charge and Credit will be reported on customer agency statement of transactions for accounting period ending: 2/28/97
- Customer Agency: blank
- Billing Agency: blank
- Agency Location Code (ALC): 8558
- Customer Agency Voucher No.: S25-46
- Department Bureau Address: Naval Hospital, Great Lakes, IL
- (Debit) Summary: blank
- Appropriation, Fund or Receipt Symbol (Must agree with billing agency total):
ZA 17101804 188S NN 000
62645 0 068688 2D C01510
62645045010Q
- Amount: \$196,869.25
- Total: \$196,869.25
- Agency Location Code (ALC): 8558
- Billing Agency Voucher No.: S25-49
- Department Bureau Address: Naval Hospital, Great Lakes, IL
- (Credit) Summary: blank
- Appropriation, Fund or Receipt Symbol (Must agree with customer agency total):
ZA 1711804 188S SY 000
62645 0 0668688 2D C01510
62645145100Q
- Amount: \$196,869.25
- Total: \$196,869.25
- Details of charges or reference to attached supporting documents:
Part Pay Number 000, Voucher T1031. Voucher date 5-4-93. Group 11662. Wrong ACRN paid for item. Reallocation necessary based on contract determination.
- Prepared by: PA, DFAS-CO-C&LS for Chesapeake South
- Authorized by: J. Watson
- Telephone number: DSN 555-1234
- Certification of Customer Office: blank
I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.
- Date: 1-28-97
- Authorized administrative or certifying officer: J.C. Watson
- Telephone No: DSN 555-1234

Figure, Sample Voucher and Schedule of Withdrawals and Credits form. Example of a Navy-to-Other-Service transaction. The following bulleted items are to be filled out by the user. Sample answers follow the colons.

- Transaction Date: 3/12/98
- Document Number: N91CS8242
- Charge and Credit will be reported on customer agency statement of transactions for accounting period ending: blank
- Customer Agency: blank
- Billing Agency: blank
- Agency Location Code (ALC): 5234
- Customer Agency Voucher No.: blank
- Department Bureau Address: 89CES/CERP (Mr. McLaughlin), CC3/9/98 89CES/CERP, Andrews AFB, MD 20331-5000
- (Debit) Summary: blank
- Appropriation, Fund or Receipt Symbol (Must agree with billing agency total):
5713400.0301 000 00000 0
503700 21 000000 N91CS8242
- Amount: \$31,059.00
- Total: \$31,059.00
- Agency Location Code (ALC): 5234
- Billing Agency Voucher No.: blank
- Department Bureau Address: CO/EFA/Chesapeake, 01 M Street, Bldg 212 (WNY), Washington, DC 20374-2121
- (Credit) Summary: blank
- Appropriation, Fund or Receipt Symbol (Must agree with customer agency total):
1711205 2519 000 98221 Q
062477 3C 000000 C637
- Amount: \$31,059.00
- Total: \$31,059.00
- Details of charges or reference to attached supporting documents:
Bill generated after expiration of funds, Fund No. 637, Bill No. C-36467
- Prepared by: A.B. Smith
- Authorized by: M.J. Baker
- Telephone number: DSN 555-0479
- Certification of Customer Office: blank
I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.
- Date: March 12, 1996
- Authorized administrative or certifying officer: M.J. Baker
- Telephone No.: DSN 555-0488