DEPARTMENT OF THE NAVY
OFFICE OF THE ASSISTANT SECRETARY
(FINANCIAL MANAGEMENT AND COMPTROLLER)
1000 NAVY PENTAGON
WASHINGTON, D.C. 20350-1000

19 DEC 1997

MEMORANDUM FOR DISTRIBUTION

Subj: OBLIGATIONS FOR PROBLEM DISBURSEMENTS

Ref: (a) ASN(FM&C) memo of 13 Mar 97

Encl: (1) Revised Procedures for Recording Obligations for Problem Disbursements

This memorandum revises and supplements the procedures for obligating overaged problem disbursements established by reference (a) and corrects problem areas which were identified upon actual implementation of those procedures. Reference (a) procedures not specifically addressed in this memorandum remain in effect.

Effective immediately, the monthly report from fund authorization holders (FAH) to Defense Finance and Accounting Service (DFAS)-Cleveland or DFAS-Kansas City required by reference (a) will contain only the value of correction packages or other corrective actions. Additionally, the subhead and document number methodology to record administrative obligations in the Standard Accounting and Reporting System-Field Level (STARS-FL) is modified in order to accommodate STARS-FL users who issue funds under multiple subheads per appropriation. Enclosure (1) provides the revised report preparation guidelines and the new STARS-FL subhead and document number methodology.

As specified in reference (a), recording an administrative obligation does not eliminate the requirement to research and correct problem disbursements. For those problem disbursements over 180 days old which meet the minimum research criteria in Section 07 of Attachment 2 to Under Secretary of Defense (Comptroller) 30 June 1995 guidance, FAH are encouraged to request permission to discontinue research. Discontinued research is the means by which FAH may forgo further research of specific problem disbursements upon approval by the Assistant Secretary of the Navy (Financial Management and Comptroller), where continued efforts are anticipated to be unsuccessful and not cost effective.

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Request you disseminate this memorandum to all subordinate FAH to ensure full compliance. Point of contact is Mr. Bill Fuller, FMO 323, 202-685-6752 or DSN 325-6752.

Gladys J. Commons

GLADYS J. COMMONS
Principal Deputy
Assistant Secretary of the Navy
(Financial Management and Comptroller)

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REVISED PROCEDURES FOR RECORDING OBLIGATIONS
FOR PROBLEM DISBURSEMENTS

1. REPORTING PROBLEM DISBURSEMENTS

a. General Guidelines. For all accounting systems except those pending conversion to the Standard Accounting and Reporting System-Field Level (STARS-FL), fund authorization holders (FAH) will no longer submit a report of their administrative obligations recorded against overaged problem disbursements (unmatched disbursements and negative unliquidated obligations) to Defense Finance and Accounting Service (DFAS)-Cleveland or DFAS-Kansas City. Instead, FAH will ensure their administrative obligations are posted in the accounting system by the end of the same month in which they receive the 180 day notification from DFAS. DFAS-Cleveland and DFAS-Kansas City will query appropriate accounting systems to extract Department of Navy (DON) administrative obligations for overaged problem disbursements to satisfy their reporting requirements. However, FAH must still report the value of their correction packages or other corrective actions to DFAS-Cleveland or DFAS-Kansas City, as appropriate, not later than the end of the month in which the administrative obligation is posted. This will allow for these values to be credited against the respective FAH's overaged problem disbursements requiring obligation, resulting in accurate reporting.

b. Report Format. Report format found in Attachment A replaces the report format in reference (a) for **FAH who currently use STARS-HCM, STAR-FL, SABRS, and SABRS II. For FAH who do not use these aforementioned systems, reporting requirements specified in reference (a) still remain in effect.** (Electronic copy can be obtained from Mr. Bill Fuller at 202-685-6752, DSN 325-6752, or e-mail "fuller-bill@fmogw.dipcw.disa.mil). This report should be submitted electronically, preferably in Microsoft Excel file format, to DFAS-Cleveland or DFAS-Kansas City, no later than the end of the month in which the 180 day notification is received from DFAS.

DFAS-Cleveland internet address: NULO@CLEVELAND.DFAS.MIL
DFAS-Kansas City internet address: GLASHER@CLEVELAND.DFAS.MIL

2. STARS-FL JOB ORDER NUMBER AND DOCUMENT NUMBER STRUCTURE

a. General Guidelines. STARS-FL FAH will use the job order number and document number structure in paragraph 2b,

following, to establish administrative obligations for overaged UMD. This amends only paragraph III2B in attachment B to enclosure (1) of reference (a). All other guidance in that attachment remains valid. FAH must use either the BASIC job order number and miscellaneous document number structure or the MODIFIED job order number and miscellaneous document number structure. Note that the line of accounting (LOA) data is obtained from the 180 day notification FAH receive from DFAS.

b. Basic Structure

(1) **Job Order Number**

. Positions 1 through 5 will be the unit identification code (UIC) of the FAH recording the obligation

. Position 6 will be the same as the last digit of the beginning fiscal year of the appropriation in the LOA

. Positions 7 through 11 will be the special designator "66666"

UIC + FY + 66666 Example: **00011766666**

(2) **Document Number** for all UMD, including NODOC and zero filled document numbers. (Note: Basic designator "66666" identified in reference (a) will now be used in lieu of the valid document numbers, to record administrative obligations.)

. Position 1 is N for Navy

. Positions 2 through 6 are the UIC in the LOA

. Positions 7 and 8 are the last two digits of the fiscal year of the appropriation in the LOA

. Positions 9 and 10 are "MD" to denote miscellaneous document

. Positions 11 through 15 are "66666"

N + UIC + FY + MD + 66666 Example: **N0001197MD66666**

c. Modified Structure (for multiple subheads under an appropriation)

(1) **Job Order Number**

. Positions 1 through 5 are the UIC of the FAH recording the obligation

. Position 6 is the same as the last digit of the beginning fiscal year of the appropriation in the LOA
. Positions 7 and 8 are "66" to denote administrative obligation for UMD
. Position 9 is the last position of the appropriation in the LOA
. Position 10 is the third position of the appropriation subhead in the LOA
. Position 11 is 0 (zero) if the LOA represents an operating budget holder; if the LOA represents a suballotment, position 11 is the suballotment code

UIC + FY + 66 + APPROPRIATION + SUBHEAD + 0 OR SUBALLOTMENT

Examples:

CNO OB LOA: 1771804.11CP **00038 0** JON: **000387664C0**

CINCLANTFLT OB LOA: 1771804.60CA **57095 0** JON: **570957664C0**

CINPACFLT TOB LOA: 1771804.70CA **00070 M** JON: **000707664CM**

CNO SA LOA: 1771810.11C0 **00011 2** JON: **000117660C2**

(2) **Document Number**

. Position 1 is N for Navy
. Positions 2 through 6 are UIC in the LOA
. Positions 7 and 8 are the last two digits of the fiscal year of the appropriation in the LOA
. Positions 9 and 10 are "MD" to denote miscellaneous document
. Positions 11 and 12 are "66"
. Positions 13 through 15 are the last three positions of the modified JON

N + UIC + FY + MD + 66 + LAST 3 POSITIONS OF MODIFIED JON

Examples:

CINCPACFLT TOB: **N0007097MD664CM**
CNO SA: **N0001197MD660C2**

3. **SABRS II.** Paragraph IV2, in Attachment B to enclosure (1) of reference (a) is canceled. The subhead, budget reporting code and document number structure currently used in SABRS to record obligations for overaged UMDs and NULOs as delineated in paragraph IV1 of Attachment B to enclosure (1) of reference (a) will be used in SABRS II.

DON CORRECTION/ADJUSTMENT PACKAGES

Due date: No later than the end of the month following receipt of the 180 day listing from DFAS
(Prefer the data stored in Windows Excel or Lotus 123)

[FROM] **Activity Name :** _____

POC Name : _____

Phone : COMM _____ **DSN** _____

Internet Address : _____

FAX Number : _____

[TO] **Internet Address :** **DFAS-CL NULO@CLEVELAND.DFAS.MIL**
DFAS - CLEVELAND CENTER
Code ABC, Phone: DSN 580-5960
or
DFAS-KC GLASHER@CLEVELAND.DFAS.MIL
Code AP, Phone: DSN 465-5912

	Current Reporting yr & month last 2 digits		last 2 digits	last 2 digits	(for STARS-FL or Statutory Limitations)	Correction Actions and/or Pending Adjustments (DOLLARS & CENTS) i.e., 2,000,345.60	
characters : 5	4	4	2	2	4		
FAA UIC	**YYMM**	**APPN**	**BFY**	**EFY**	**SUBHEAD**	**UMD $**	**NULO $**

Attachment A

DON CORRECTION/ADJUSTMENT PACKAGES

Due date: No later than the end of the month following receipt of the 180 day listing from DFAS
(Prefer the data stored in Windows Excel or Lotus 123)

[FROM] Activity Name : _____

POC Name : _____

Phone : COMM _____ DSN _____

Internet Address : _____

FAX Number : _____

[TO] Internet Address : DFAS-CL NULO@CLEVELAND.DFAS.MIL
DFAS - CLEVELAND CENTER
Code ABC, Phone: DSN 580-5960
or
DFAS-KC GLASHER@CLEVELAND.DFAS.MIL
Code AP, Phone: DSN 465-5912

	Current Reporting yr & month last 2 digits		last 2 digits	last 2 digits	(for STARS-FL or Statutory Limitations)	Correction Actions and/or Pending Adjustments (DOLLARS & CENTS) i.e., 2,000,345.60	
characters : 5	4	4	2	2	4		
FAA UIC	YYMM	APPN	BFY	EFY	SUBHEAD	UMD $	NULO $
57095	9812	1804	91	91	60CA	100,000.00	50,000.10

"SAMPLE REPORT"