

**FINANCIAL ADMINISTRATION
OF SECURITY ASSISTANCE
ORGANIZATION OPERATING FUNDS**

T-20 AND UNIFIED COMMAND HQ T-20

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1. PURPOSE. To provide Security Assistance Organizations (SAOs) with basic guidance and requirements for the administration and control of the Security Assistance Organization program funds (T-20) and Unified Command (HQ T-20) programs) issued by the Defense Security Cooperation Agency Defense Liaison Office (DSCA DLO) to the Unified Command Headquarters offices.

2. APPLICABILITY. This pamphlet applies to all SAOs and SAO personnel whose installation accounting support is provided by the Defense Finance and Accounting Service (DFAS) Denver Center Directorate for Security Assistance, SAO Accounting Branch (Accounting & Disbursing Station 843022). The SAO installation accounting was initially aligned into a single central site within the DFAS Denver Center, SAO Accounting Branch, DFAS-AYADS/DE (hereinafter referred to as "DFAS Denver") beginning in October 1994 or October 1995 (EUCOM/PACOM), as applicable. All prior year (FY 95, FY 94, etc.) unliquidated/undelivered obligations, incurred prior to the realignment, remained with the accountable activity that originally recorded the obligations until those fiscal year accounts are fully liquidated or the appropriation closes. A flowchart, which depicts the overall SAO installation accounting process, is provided per Appendix A.

3. REFERENCES.

a. Department of Defense (DoD) 5105.38-M, Security Assistance Management Manual.

b. Tri-Service Regulation AR 1-75/SECNAVINST 4900.49, AFJI 16-104, Administrative and Logistical Support of Overseas Security Assistance Organizations.

c. DoD 7000.14-R, Volume 15, Security Assistance Policy and Procedures.

d. DFAS-DE 7000.4-R, Accounting For Obligations (Formerly AFR 170-8).

e. DFAS-DE 7000.5-R, Accounting For Commitments (Formerly AFR 170-13).

f. DFAS-DE 7200.1-R, Administrative Control of Appropriations (Formerly AFR 177-16).

g. DFAS 5015.2-M, Records Disposition Schedule

4. DEFINITIONS.

a. Accounting Classification. A series of data elements (department, fiscal year, appropriation symbol, limitation, fund code, operating agency code/operating budget account number, unit identification code, SAO expense code, accountable station, document number) that identifies an accounting transaction (see Appendixes B & C).

b. Annual Funding Program (AFP). The approved annual dollar resources provided to a SAO to accomplish its assigned Security Assistance mission.

c. Appropriation. An act by Congress authorizing the federal government to incur obligations for specific purposes and to make disbursements for them from the U. S. Treasury.

d. Appropriation Life. The period during which a specific appropriation is legally available for obligation.

e. Authorization Act. An act by Congress authorizing programs and the maximum amount that can be appropriated for such programs.

f. Deobligation. A downward (negative) adjustment of previously recorded obligations. This may be attributable to the cancellation of a project or contract, price revisions, or corrections of estimates previously recorded as obligations. Obligation adjustments are reflected in Part I of the interim or monthly Feeder Data Report.

g. Disbursement. Payment/liquidation of a legal liability of the U.S. Government which decreases the accountability of a disbursing officer and charges an appropriation or fund account.

h. Document Number. A nine-character code (e.g., 1EG010001), included as part of the accounting classification (see Appendix D), that is used to identify an obligation document. The first five positions of the document number are the FCA advice number (see paragraph 4j), followed by a four-digit sequence number (unique for each document) generated by the

Security Assistance Automated Resource Management System
(SAARMS).

i. Fiscal Officer. The individual within the SAO who is responsible, on a day-to-day basis, for controlling, reporting and proper utilization of T-20 operating funds issued by the Unified Command.

j. Funding Document. The standardized Fund Cite Authorization (FCA) document is the SAO FCA Form, January 1996 (Appendix E). The Unified Commands budget office prepares and submits (via datafax or electronic equivalent) the FCA document to DFAS Denver for authentication and recording purposes. The FCA document reflects both the annual and quarterly funding authority. The quarterly authority value authorizes the SAO to incur obligations against the specific appropriation and fund target ceilings. The annual funding program should always meet or exceed the quarterly funded value. These ceilings may not be exceeded. Advance notice of T-20 funding of increases and/or decreases to approved ceilings will be datafaxed to the Unified Command after approval by Defense Security Cooperation Agency (DSCA) Comptroller. The hard copy (original) of the FCA document will be kept on file in the applicable Unified Command. Fund Cite Authorization (FCA) documents issued to the SAOs by the Unified Command Comptroller office should be separated between all non-U.S. Civilian Pay and U.S. Civilian Pay T-20 costs. FCA documents for all non-U.S. Civilian Pay should be issued under the funding account "01" (Example: Egypt with fiscal year 2001 would reflect the following FCA number: 1EG01). An FCA document for U.S. Civilian Pay costs must be issued under funding account "02" (example: Egypt with fiscal year 2002 would reflect the following FCA number: 2EG02). The FCA document advice number is a five position alphanumeric code in which position one is the last digit of the FY (FY 96 = 6); positions two and three are the country code of the SAO receiving the FCA (Egypt = EG); and positions four and five are a two-digit numeric code (01 used for all countries for T-20 funds).

k. Miscellaneous Obligation Document (MOD). Used, on an exception basis, to obligate funds in the absence of a specialized obligation document such as a travel order, contract, requisition, purchase request, work order, or other specific obligation document. The MOD can be used to create an obligation where multiple adjustments of funds and partial payments may be necessary or other similar requirements exist. A separate MOD is required for each separate requirement with a requirements category, e.g., FSN pay will require a separate MOD for regular pay, overtime pay,

benefits etc. This would also be true for telephone and utility invoices. MODs are rarely appropriate in areas such as travel or equipment purchases made through the Embassy contracting office. As an example, a separate MOD would be required for utility expense for the office and one for each residence that it billed through the SAO office. MODs will set up at the beginning of the Fiscal Year and then as the quarterly allocations of OA/FCA are issued by the unified command the MOD would be adjusted. This would apply for periodic payments made as well.
(Sample MOD at Appendix F).

l. Obligating Document. A TDY order, purchase order, contract, petty cash receipt, or other document that establishes an obligation and is properly certified by the fiscal officer or other authorized government representative. Such obligating documents are retained by each respective SAO under the record retention requirements specified in the DFAS Records Disposition Schedule 5015.2-M, Schedule 7300 (Original Disbursing Accounts).

m. Obligation. A legal reservation of funds usually recorded at the time a legal binding agreement has been reached between an agent of the U.S. Government, in most cases the Embassy Contracting Office, and a second party which binds the U. S. Government to make a payment. For SAO accounting, an obligation is created when a transaction is initially entered into SAARMS (See paragraph 7.a.3)).

n. Obligation and Disbursement Report (ODR) (Appendix G). The SAO Obligation and Disbursement Report (ODR) is generated on a monthly basis via the SAARMS application software and transmitted to the DFAS Denver Center SAO Accounting Branch in an automated format. The ODR report reflects all initial obligations and payments recorded in the SAARMS database for the specified period. The ODR report consists of three elements: Part I of the report reflects the obligation transactions recorded in current accounting period. Part II of the report reflects all payments made during this accounting period. Part III of the report reflects the Status of Funds report, which summarizes the budget execution activity for the accounting period. Negative reports via e-mail message are required if no transactions have occurred during the reporting period.

o. Obligation Adjustment. An increase or decrease in the amount of a prior obligation resulting from knowledge of actual cost or better estimate. Such obligation adjustments are reported to DFAS Denver on a monthly basis via the ODR reporting process (Part I of the report).

p. Open Document Listing (ODL). A monthly report generated by DFAS Denver and provided to the SAOs and Unified Commands via a SAN web-site on a monthly basis. The ODL listing reflects all obligations by SAO expense code and document number for all current and expired fiscal year accounts.

q. Operating Agency Code (OAC) (Appendix H). A two-digit code identifying a Unified Command to which funds are allotted.

r. Operating Budget Account Number (OBAN) (Appendix H). A two-digit code which further identifies accounts within the operating agency, and is assigned by the Unified Command, in coordination with DFAS Denver. For SAO accounting, the OBAN identifies the SAO within each command.

s. Security Assistance Automated Resource Management Suite (SAARMS). An automated system for managing SAO resources; used in controlling, budgeting, and reporting of T-20 funds issued to the SAO.

t. SAO (Security Assistance Organization). Overseas activities that are managed and funded by the Security Assistance Program Manager, DSCA Comptroller, that serve to carry out Security Assistance management functions under the Foreign Assistance Act of 1961, Section 515, as amended, regardless of actual title assigned. SAOs include Military Assistance Advisory Groups, military missions, U.S. military groups, offices of defense cooperation, offices of military cooperation, offices of defense representative, and other similar organizations located in foreign countries as part of the U.S. Embassy country team. These organizations are established for a long-term basis to manage international security assistance programs.

u. SAO Expense Codes (Appendix I). A five-digit code that identifies the expense element (i.e., type of service, goods, or other items procured or consumed). The first three digits are numeric and represent the object class and shred dictated by reporting requirements. The fourth digit is a Unified Command standard and corresponds to the paragraph in the budget submission for a specific object class (i.e., automated data processing (ADP), representation, security, etc.), except for CENTCOM. The fifth digit is reserved for Unified Command use.

v. Unit Identification Code (UIC). A six-digit alphanumeric code used in the accounting classification to identify the

specific activity utilizing the funds. The UIC codes are authorized and issued under the tri-service regulation AR-1-75/SECNAVINST 4900.49/AFJI 16-104, Administrative and Logistical Support of Overseas Security Assistance Organizations (Reference Appendix J).

w. Unliquidated Obligation. An obligation which is still valid and carried in an "open item" status due to goods or services that have not been fully paid (e.g., a quarterly MOD which has not been fully paid).

x. Value Added Tax (VAT) Refunds. Value Added Tax refunds received by the SAO represent expenditure adjustments against the accrued expenditure paid position for the fiscal year in the original payment was made. Accordingly, the VAT refunds received must be collected into the same account/fiscal year as the original expenditure. If the refund occurs against current year obligating documents, the SAO may use the funds as directed by the Unified Command.

5. FUND CONTROL POLICY. Any officer, enlisted person, or civilian employee who involves the U.S. Government in a contract or other instrument of obligation for the payment of money for any purposes must ensure that, first, adequate funds are available prior to obligating the U.S. Government and, second, adequate funds are reserved (obligated) to pay for the transaction. Failure to comply with these two requisites is a violation of 31 U.S. Code Section 1301(a) and Section 1341(a)(1)(A) and (B).

6. RESPONSIBILITIES.

a. DFAS Denver will:

- 1) Provide overall SAO accounting policy and procedural guidance, and provide SAO installation accounting support to the worldwide SAO network via the Unified Command Headquarters activities.
- 2) Coordinate financial management activities with the Unified Commands and the Defense Security Cooperation Agency, Comptroller's office.
- 3) Receive and record the FCA documents in the installation accounting system. In addition, ensure that the recorded FCA funding at the country code level balances to the overall allotment document

issued to each respective Unified Command Headquarters in support of the Unified Command HQ-T-20 and SAO T-20 programs.

- 4) Prepare and issue a monthly Status of Funds Budget Execution Report to the Unified Commands and DSCA Comptroller's office by the 8th workday of the month following each monthly reporting period. In addition, provide monthly updates to Open Document Listing via the SAN web-site and other special accounting reports, as necessary.
- 5) Update official accounting records to reflect adjustments to Unified Command allotments as determined by DSCA and adjustments to SAO annual, quarterly, and interim fund ceilings, as determined by the Unified Commands.
- 6) Provide, through the Unified Command, technical assistance and systemic guidance as required.
- 7) Provide proper Unified Command HQ T-20/SAO T-20 accounting classifications to the Unified Command and/or SAO activities, as necessary.
- 8) Ensure that the obligations reflected on the installation accounting records and the SAARMS budget execution module are reviewed and validated on a tri-annual basis (Reference paragraph 6e, page 9).
- 9) Maintain the official installation accounting records for the Unified Command HQ T-20 and SAO T-20 funds and ensure official budget execution reports (Status of Funds Reports) are issued to the Unified Command Comptroller's office on a monthly basis.
- 10) Provide technical guidance to the Unified Command Headquarters/SAOs necessary to the performance of installation accounting for Unified Command HQ T-20 and SAO T-20 funds via the SAO Accounting Pamphlet.
- 11) Ensure that the DFAS Open Document Listing (ODL) is updated on a monthly basis. The ODL reflects the status of all active SAO obligations by document number through the end of the current reporting

period, and is provided to each SAO and Unified Command not later than the eighth calendar day of each month.

- 12) In conjunction with the Unified Command, receive and record FCA funding documents on a monthly basis, as required.
- 13) Follow-up in writing with SAOs on late receipt of ODRs and with any SAOs not submitting ODRs. DFAS-AYADS/DE will take follow-up notification action with the Unified Command Headquarters activity with regard to any ODR reports which were not received and reflected in the monthly Status of Funds Report.
- 14) Provide copies of all bi-weekly DCPS U.S. Civilian Payroll reports (both summary and "detail" level reports) to each respective Unified Command Headquarters activity.
- 15) Request the Unified Commands assistance in resolving particular SAO accounting problems/issues.

b. SAO Chiefs will:

1) Enforce the policy stated in paragraph 5 by ensuring that:

a) All SAO personnel are cognizant of the penalties for obligating the US Government for payment without proper authority as specified under the terms and conditions specified on the Fund Cite Authorization documents issued to each SAO activity.

b) All SAO personnel authorized to obligate or expend US Government funds are thoroughly familiar with proper fund control procedures prescribed under the Anti-Deficiency Act.

c) A SAO Fiscal (Budget) Officer is appointed in writing as the primary staff individual responsible for fiscal management of resources provided to the SAO. A copy of the appointment letter will be mailed to DFAS Denver and the Unified Command Comptroller Office within three work days after appointment.

d) The SAARMS will be used to establish effective fund control within the SAO activity for Unified Command HQ T-20 and SAO T-20 funds. The SAO Chief will ensure effective internal management control systems are established to ensure funds are managed in accordance with Unified Command and DFAS Denver policies and governing fund control laws and regulations.

e) All Unified Command HQ T-20 and SAO T-20 obligations are reviewed and revalidated three times per fiscal year (Tri-Annual Review: February 1, June 1, and October 1 of each fiscal year) as required under DFAS-DE regulation 7010.2-R, Chapter 9. The purpose of these obligation reviews are to ensure that all unliquidated obligations are recorded and accurately reflected in the appropriate accounting status, the amounts are correct and that adequate documentation exists to support the recording of an obligation.

c. SAO Fiscal (Budget) Officer will:

1) Read and become familiar with the regulations and manuals listed in paragraph 3 of this pamphlet.

2) Ensure fund certification is performed prior to incurring obligations and is consistent with the purpose for which the funds are available.

3) Ensure separate records, accounts, and reports are maintained for T-20 funds by country code and broken out under non-U.S. Civilian Pay and U.S. Civilian Pay. Funds of different types or from different organizations are to be maintained separately.

4) Ensure that all financial transactions are promptly recorded in SAARMS and reported on a timely basis through submission of ODR Reports to DFAS Denver not later than the last work day of each month. Negative ODR reports will be generated to DFAS Denver if there has been no activity on the account during the current budget execution accounting period.

5) Obtain copies of the processed disbursement vouchers and associated DATEL transmission to the DOS Financial Services Center from "post" activity to record the payment in SAARMS and retain accounting records in accordance with DFAS record retention requirements prescribed per DFAS 5015.2-M, Records Disposition Schedule (reference paragraph 3g).

6) Reconcile the open document listing provided by DFAS Denver with the SAARMS financial data to ensure amounts obligated are correct in both systems on a monthly basis. Promptly report discrepancies with corrective actions annotated to DFAS Denver to resolve any discrepancies.

7) Promptly advise the Unified Command Comptroller Division, through the SAO Chief, when changes in the funding levels are required (quarterly allotment).

8) Send time and attendance messages and all other supporting records pertaining to US civilian pay directly to the supporting civilian pay office in accordance with procedures provided by the Unified Command and the servicing payroll office.

9) Promptly advise DFAS-AYADS/DE of any financial data issues or concerns with regard to the monthly ODRs.

10) Forward to the Unified Command and DFAS-AYADS/DE not later than September 30th the SAARMS FCA balance sheet for reconciliation of obligations and FCA balances.

11) Ensure that their total obligations, for any given fiscal year, do not exceed the amount of their funding document (as updated), or interim message authority where a more current funding document is not on hand. Increases to funding are to be requested by telephone or e-mail message request to the Unified Command with info copy to DFAS-AYADS/DE.

12) Utilize an acceptable accounting obligation document form (i.e. Purchase Order, Receiving Report and Voucher (Optional Form 206), Miscellaneous Obligation Document (406), Public Voucher For Purchases and Services Other Than Personal (1034), or Travel Orders(Reference DFAS 7010.2-R, Section 14-9a).

d. Unified Commands will:

1) Prepare and issue funding documents to each SAO Commander with an information copy to DFAS-AYADS/DE.

2) Oversee financial management training for SAO and administrative agent personnel involved with fiscal support.

3) Provide financial management guidance to the SAOs.

4) Periodically review SAO financial management activities to, in part, ensure compliance with the SAO installation accounting requirements cited herein.

5) Provide T-20 budget guidance and consolidate budget input from SAOs for submission to DSCA.

6) Monitor and review ODRs received from the SAOs.

7) Ensure Civilian Personnel Records are appropriately established and/or updated by the DCPS Customer Service Representative (CSR) on a timely basis since these personnel files are used to generate the biweekly DCPS payroll.

8) Prepare and issue an annual certification statement to DFAS Denver that the Tri-Annual obligation review has been fully completed by their SAO activities in accordance with DFAS-DE Regulation 7220.1-R, Fiscal Year-End Certification of Appropriations and Fund Balances.

7. PROCEDURES.

a. General Funding Concept

1) The DSCA Comptroller's office allocates Unified Command HQ T-20 and/or SAO T-20 operating funds to the Unified Command Headquarters office via the DSCA DLO office in Denver. The Unified Command Comptroller's office then issues a FCA document to each respective SAO activity under their command, certifies the FCA document as the fund certification official, and electronically transmit, whenever feasible, to the SAO via e-mail/fax transmission with an information copy to the DFAS Denver Center Deputate for Security Assistance, Accounting and Reporting Division (DFAS Denver). The original copy of the funding document will be retained within the Unified Command budget office.

2) U.S. Civilian Pay Procedures Under the DCPS System. The Unified Command will provide US civilian pay funding targets by SAO country to DFAS Denver, to record the funding target in the installation-level accounting system (BQ System). Biweekly, the Charleston and Pensacola DCPS payroll offices will run the civilian payroll based on the records established by the servicing Civilian Personnel office. The resulting payroll

vouchers will be submitted to DFAS Denver through the DCPS/BQ interface process and subsequently recorded as disbursements in the installation-level accounting system. Status reports will be provided back to the Unified Command on a monthly basis via the standard Status of Funds Report.

b. Obligation Procedures.

1) Authority to Incur Obligations. Actual authority to incur obligations is made available to the SAOs by a DFAS Denver authenticated fund cite authorization (FCA) document issued by the Unified Command activity. The funding document is prepared quarterly and updated as determined by the Unified Command. Obligations are recorded by SAO fiscal officers in SAARMS. SAO Chiefs are authorized to incur obligations upon receipt of the Unified Command message/datafaxed copy indicating funding authority has been issued. Obligations will only be incurred for transactions/items needed during the current fiscal year that are necessary to complete the SAO assigned mission. The SAARMS Fund Cite Authorization Balance Sheet will be forwarded to DFAS Denver, (with information copy to the Unified Command), at the end of the fiscal year (not later than September 30) for reconciliation of obligations and fund target balance.

2) Purchase Orders. DoD Financial Management Regulation, Volume III specifies that a purchase order is considered an obligation when issued in the amount stated if the purchase order or comparable document is issued in accordance with the small purchase or simplified purchase procedures prescribed in the DFAS Federal Acquisition Regulation Supplement (DFARS). The purchase must be for an amount of \$25,000 or less and must be issued without formal advertising and/or competitive bid requirements prescribed in DFARS. SAO fiscal officers' action to delivery purchase order or comparable document to the supporting Department of State (DoS) contracting officer for validation and transmission to the vendor is considered the point at which the purchase order has been issued.

3) Small Business Supplies or Non-personal Services and Construction From Commercial Sources. SAOs can purchase small business supplies or non-personal services and construction from commercial sources overseas via a DoS Purchase Order, Receiving Report and Voucher (DoS Optional Form 206) or IMPAC card. The purchase order is recorded as an obligation against the fund target amount in SAARMS by the fiscal officer when issued to the DoS/supporting contracting office. The elapsed time between

delivery of purchase order request to the contracting officer/DoS and issuance to the vendor is minimal and therefore considered to occur simultaneously.

4) Lease Agreements. For SAO T-20 funds, lease agreements are recognized as obligations in SAARMS at the point lease agreements are submitted to the designated supporting contracting officer. The lease is recorded as an obligation in SAARMS against the SAOs fund target when the lease request has been issued to the contracting officer or designated representative. The SAO fiscal officer forwards the lease agreement to the contracting office for signature by both the contracting officer and lessor, and the return of the signed lease to the SAO. These leases are considered to be materially obligated at the point in time that the SAARMS obligation entries are recorded by DFAS Denver. Any timing differences between final formal acceptance by the landlord and the recording of the obligation are considered immaterial.

5) Miscellaneous Obligation Document (MOD). A MOD is used on an exception basis, to obligate SAO funds in the absence of a specialized obligation document such as a travel order, contract, requisition, purchase request, work order, or other specific obligation document. The MOD can be used to create an obligation where multiple adjustments of funds and partial payments may be recorded against a single document number and should remain open for the entire fiscal year. The MOD should be used for FSN pay, utilities and other similar requirements. A separate MOD is required for each separate requirement within a requirements category. MODs are rarely appropriate in areas such as travel or equipment purchases made through the American Embassy contracting office. Some obligations are incurred by the U.S. Government in accordance with a "continuing" or "blanket" arrangement, without an order being issued, e.g., utilities and communications usage. A MOD is established in advance to record these obligations and report them to DFAS Denver (see Appendix H). These transactions will be recorded on the appropriate document (i.e., TDY order, DoS Optional Form 206).

6) Obligation & Disbursement Reporting. SAOs report obligations to DFAS Denver in two ways. First, an automated ODR is generated in SAARMS and uploaded to the Security Assistance Network (SAN). The monthly ODR report will be transmitted to DISAM not later than the last work day of the month. **Negative reports are required.** DFAS Denver will use the ODR reports to

record obligations (Part I) and payments (Part II) in the official installation accounting records.

7) Final Obligation Adjustments. DFAS Denver will make final obligation adjustments upon receipt of original final payment vouchers received from DoS/DoD disbursing activities. DFAS Denver will make other obligation adjustments when reported via the monthly ODR reporting process. Changes by SAOs to amounts initially obligated will be reported to DFAS Denver in subsequent ODRs. Obligation adjustments are not official until they appear correct in the official accounting records maintained by DFAS Denver.

c. U.S Civilian Payroll Biweekly DCPS Personnel Cost Reports (Reference: Attachment Appendix K, to help explain DCPS acronyms). DFAS Denver will transmit the following DCPS products to each respective Unified Command on a monthly basis.

1) **DCPS Biweekly Employee Directory List (PCN SH002LR50, Appendix N)**. The Employee Directory Listing report sorted by Social Security Number, Employing Activity, OAC/OBAN, or RCCC. It may be requested with or without disbursement codes and dollar amounts. Multiple reports may be requested on a single execution. Single execution of the reports may be run as many times as desired during a pay period, but data is only available for the current pay period. The reports are produced by pay period and accountable ADSN. Employee's social security numbers and generic payroll information is provided, listed by Recon Code, Number of Hours, and Gross Disbursement amounts. The Recon Codes are provided under (Appendix O). Personnel Data - is provided under Privacy Act of 1974 (5 USC 522A). Social Security numbers are blacked out in (Appendix N).

2) DCPS Biweekly Gross Accounting Classification Charges (PCN SH002LR40, Appendix P). The report contains gross charges to appropriations summarized at Budget Activity Code (BAC)/Budget Project Activity Code (BPAC) level. The report is used by the Accounting Activity to certify fund availability of the actual payroll. The report depicts the distribution of total payroll cost by accounting classification and expense elements. In a post review of the 11-Element of Expense/Investment Center (EEIC) shreds possible, only Severance Pay, 383; VSIP, 384; Government Contributions, 391; (Overtime), 392; (Pay/Awards Post Differential), 393; (Allowances/benefits), 395; Advance Pay, and 396; Lump Sum Leave appear to be used (Appendix Q).

d. Foreign Service National (FSN) Payroll.

1) Foreign Service National Payroll Obligation Process. The FSN payroll costs will be funded by an accounting fund cite issued by the SAO to the supporting Embassy disbursing office. The SAO will record and report in SAARMS a quarterly MOD for FSN payroll at the beginning of each quarter. The SAO must request the disbursing office provide a copy of the payroll vouchers, and back-up supporting documentation, to the SAO upon completion of each payroll. Upon receipt of the pay vouchers, the SAO will record the disbursements in SAARMS and produce a disbursement ODR (Part II). A paper copy of the disbursement ODR report will be sent to DFAS Denver with the pay vouchers. The quarterly payroll MODs will be adjusted monthly, by the SAO, to reflect the actual disbursed payroll costs. **Beginning in fiscal year 2002 accounts going forward, all FSN payroll costs must be recorded in SAARMS under SAO expense code 111XF.**

2) Foreign Service National (FSN) Separation Pay. FSN separation pay is now generally centrally budgeted for and controlled for by DSCA Comptroller's office. Depending on local country to country agreements, there are still some outstanding separation pay obligations on the older expired year account records for selected countries which could be liquidated, as necessary. All future separation pay obligations/expenditures will be obligated and disbursed out of the current year account.

e. SAO Accounting Records. SAO fiscal officers will maintain a record of their Unified Command HQ T-20 and/or SAO T-20 funding documents with all changes. Appropriate separate records will be maintained for fund authorities that SAOs receive from other agencies (e.g., Military Departments) and those of different fund categories (Operation and Maintenance [O&M], Military Family Housing [MFH], FMS, etc).

f. SAO Recordkeeping Requirements. SAO fiscal officers will maintain obligation/disbursement records and supporting files that will allow proper and responsive financial management practice. While Unified Commands and their executive agents establish requirements and procedures for SAOs to maintain administrative files, such files need to support proper and responsive practice regarding active FCAs and related obligations. Recommended files for this purpose are:

- 1) Annual Funding Program (with changes)
- 2) Funding Documents

- 3) Obligation & Disbursement Reports
- 4) Obligation Documents and related vouchers
- 5) Transmittal Letters
- 6) Policy Messages
- 7) Open Document Lists
- 8) Appointment Orders

g. Obligation Documents. SAOs will record obligations during the month the liability occurs. The obligation documents include individual travel orders, purchase orders, supply requisitions, lease agreements, MODs, etc. It is extremely important that the accounting classification be shown on all obligating documents and that it is complete and accurate. Segments of the accounting classification (i.e., SAO expense code or document number) will vary by transaction during the fiscal year. The following information will be included on all obligation documents:

- 1) Complete Accounting Classification (including document number after station number)
- 2) Dollar Amount
- 3) Name of Supplier, Vendor or Contractor (on MODs and contracts)
- 4) Description (such as "Estimated Utilities for First Quarter FY XX")
- 5) Funds Certification Approval (normally the Fiscal or Budget Officer)

h) Obligation Document Retention. All obligation documents shall be retained by the SAO for 6 years and 3 months after the liquidation of the obligation in the current or expired fiscal year account (Reference DFAS 5015.2-M).

i. Payment Vouchers. The accounting copy (original) of paid vouchers is furnished DFAS Denver through DoS/DoD disbursing

channels. To help ensure a "match" of the disbursement vouchers with the obligations maintained in the official accounting records at DFAS Denver, it is essential that the SAO fiscal officer ensure that advance copies of actual disbursement vouchers or Embassy US Dollar Vouchers for DoS VADRs (with Embassy voucher number) are forwarded to DFAS Denver each month. The fiscal officer needs to verify the accounting classification, to include the document number, on the disbursement voucher, is the same as the one used to record the obligation. If not, it must be corrected prior to forwarding to DFAS Denver.

j. Obligation adjustments to current year and prior year transactions.

1) Current Year Adjustments. Once an obligation is reported to DFAS Denver, any action or event warranting a change to the amount obligated must be reflected as an adjusting entry in the next ODR report. Deobligation amounts must be clearly annotated. If obligation adjustments are not reported to DFAS Denver, it can result in either funds being reserved unnecessarily as a recorded but invalid obligation or as an unrecorded obligation of funds. The latter could cause an over-obligation of funding authority. Processing adjustments in SAARMS will automatically report obligation adjustments in the correct format on the next ODR report submitted.

2) Prior Year Authority. DSCA will not authorize increases to prior year obligational authority to cover upward adjustments to existing obligations which are the result of "scope changes." Such upward obligation adjustments constitute "new" obligations and are to be financed from current year authority. Valid upward adjustments which are the result of "within scope" price adjustments under the terms of the contract are chargeable to the appropriate fiscal year account against which the original obligation was charged. Coordinate with supporting Unified Command (see paragraph 7.h.4) below).

3) Prior Year Adjustments. Valid obligation adjustments to prior fiscal year funds are to be reported using a separate obligation & disbursement report message (obligations incurred and funds received prior to the consolidation of SAO accounting at DFAS Denver will be reported back through original funding channels and accountable station). When adjustments to prior year obligations occur, an ODR report must be prepared at the end of the month immediately following the preparation of the final monthly feeder data report for the current fiscal year. Feeder reports for costs incurred since consolidation will continue to

be sent to DFAS Denver. Prior year obligation adjustments will be coordinated with the supporting Unified Command as determined by that command.

4) Prior Year Obligations. SAOs may only process as obligation adjustments those obligations which have been reported on prior fiscal year ODR reports and are so reflected on the official accounting records, as of September 30 of the prior fiscal year. Transactions which were not recorded as of September 30, but represent a legal obligation of the US Government against prior year funds, must be reported to the Unified Command Comptroller Office (with a copy furnished to DFAS Denver) by the SAO with supporting details and documentation. Guidance and funding instructions will be provided by the Unified Command.

k. Review of Unliquidated Obligations. The ODL provides the SAO with a mechanized listing of all unpaid obligations on the official accounting records. The SAO fiscal officer will research each document listed on the ODL to validate the obligation and verify the dollar amount. If the document represents an invalid obligation that will never be paid, it should be recorded as a deobligation in SAARMS and included on the next feeder data report to DFAS Denver. All valid obligations will be so annotated. The ODL will be returned to DFAS Denver immediately after review has been completed. Included with the marked up hard copy of the ODL will be a copy of any feeder data reports that included obligation adjustments based on the review of the ODL. Unless annotated on the ODL, the feeder data reports which correspond to the annotations on the ODL will be listed, by report number, in an attachment to the marked-up listing. The review will be completed and the annotated ODL returned in time to meet the suspense date established by DFAS Denver in conjunction with the Unified Command.

l. Accounting Corrections. After the monthend cutoff for normal input, there is a four workday "window" during which accounting corrections may be input to correct accounting errors that were discovered after the cutoff date for regular submission. Such correcting entries should only be submitted on an emergency basis and must be coordinated with the Unified Command and DFAS Denver prior to their submission to DFAS Denver. Routine correcting entries should be processed in the succeeding months ODR report.

m. Reports:

1) Obligation and Disbursement Reports (ODRs). ODRs will be submitted to DFAS Denver with an information copy to the Unified Command Comptroller Division. They will be numbered consecutively starting with the first report for October through the last report for September of that fiscal year. The ODR will be submitted on a monthly basis on the last workday of each month. Negative reports are required. SAOs will upload their monthly ODRs to the ISAARMS platform at DISAM for DFAS Denver to access on a monthly basis for posting to the accounting records.

2) Open Document Listing (ODL). The ODL is provided to the SAOs and Unified Commands on a monthly basis to assist them in monitoring the payment status of their obligations. This report is to be verified by the SAO and corrections/adjustments provided to DFAS Denver, as directed in paragraph 7.i. of this pamphlet. The Unified Command will receive a comprehensive information copy, listing all SAOs in their area of responsibility.

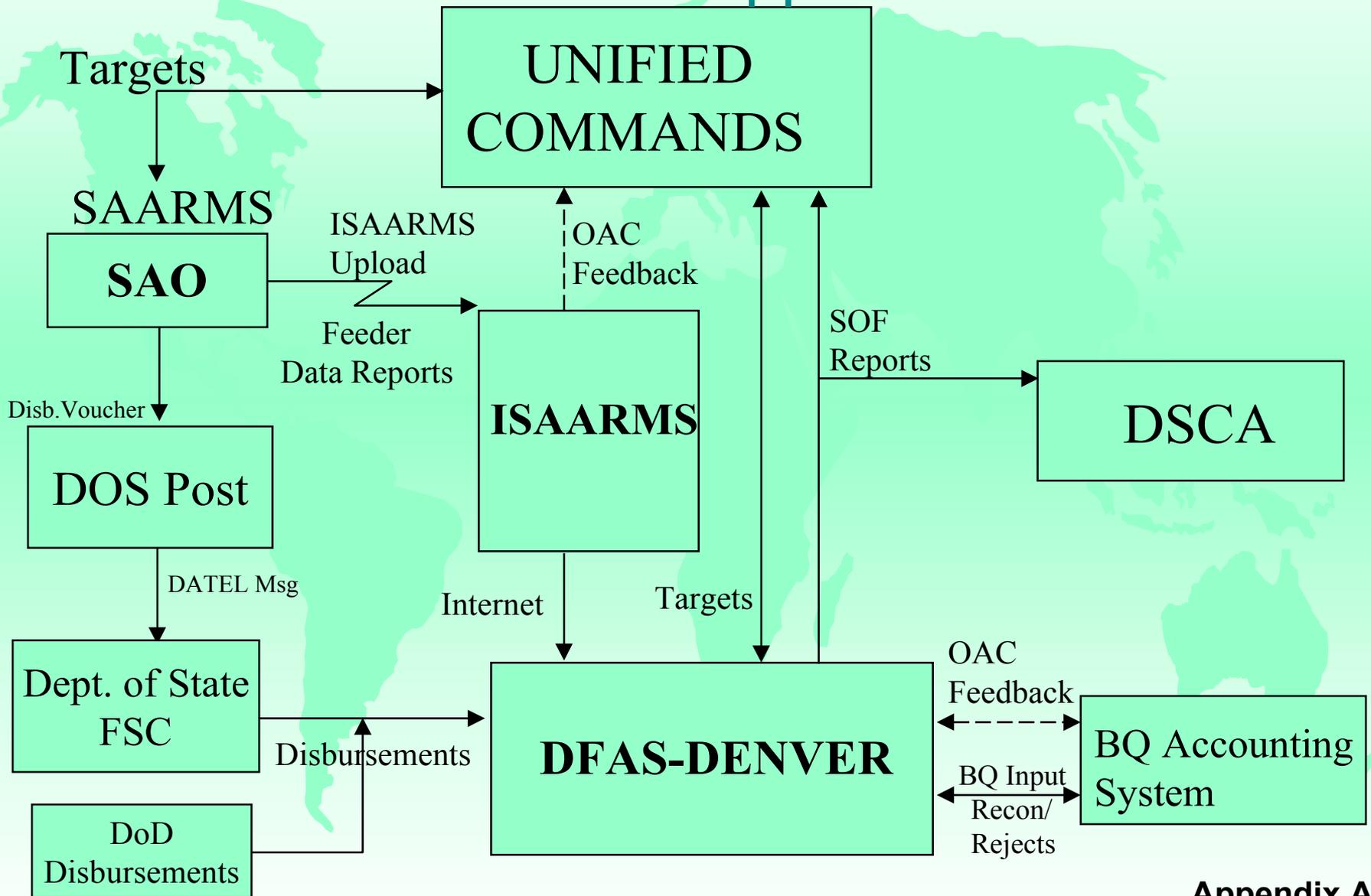
3) Status of Funds Report. The SAO installation accounting support activity, DFAS Denver, will provide a copy of the Unified Command HQ-T-20 and SAO T-20 Status of Funds Reports to each Unified Command Comptroller's office on a monthly basis. The Status of Funds Report provides the necessary budget execution data (i.e. undelivered orders outstanding [UOO], accrued expenditures unpaid [AEU], accrued expenditures paid [AEP], gross obligations, unobligated balance, and uncommitted balance) at the SAO Expense Code level of detail to enable the program manager to monitor and manage their Unified Command HQ-T-20 and SAO T-20 programs.

8. GENERAL. SAO Chiefs are encouraged to solicit the assistance of the Unified Command Comptroller, on any matter involving the administration of funds. Close liaison by telephone, electronic messages, and memoranda between SAO fiscal personnel and DFAS Denver is also encouraged.

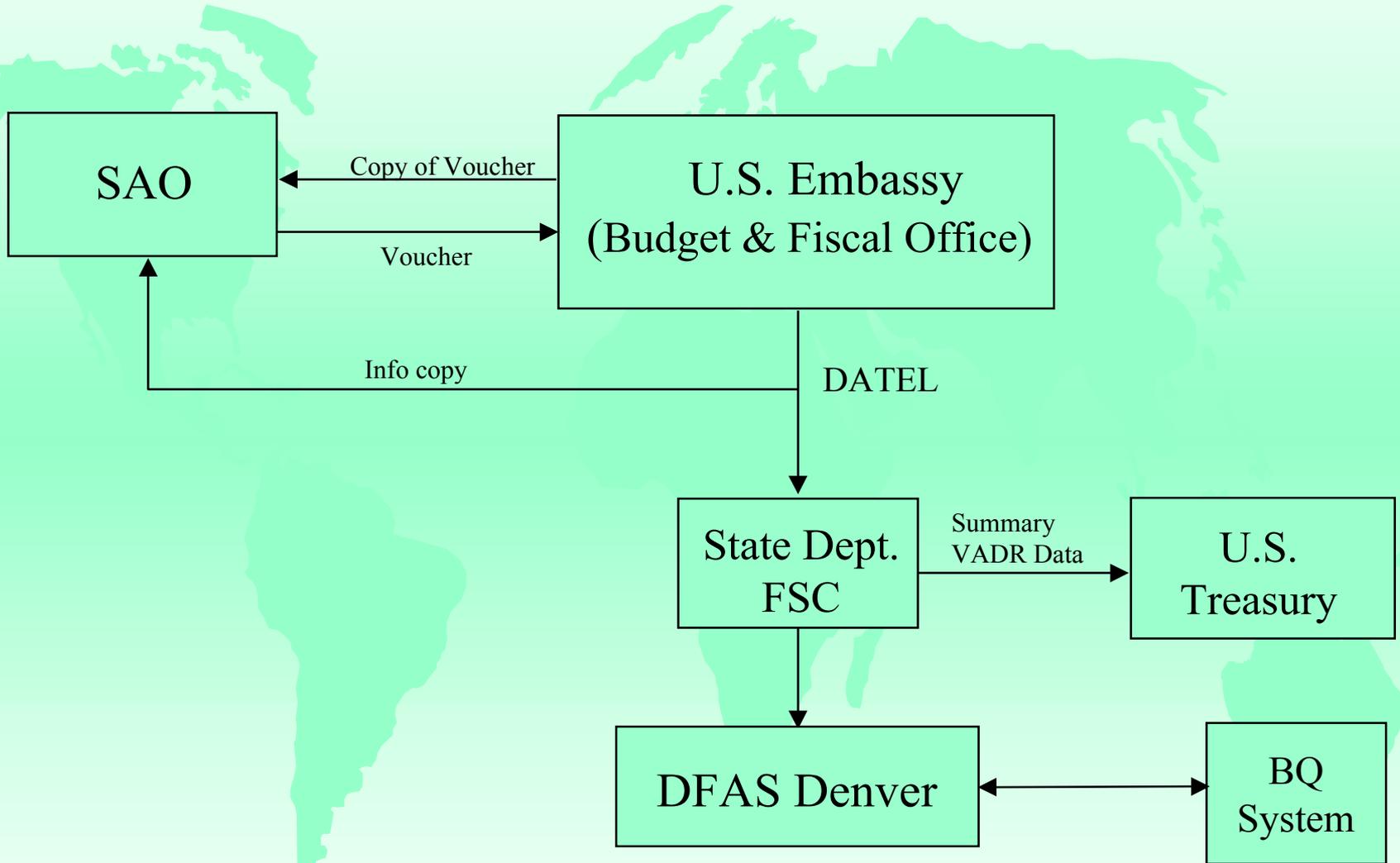
9. PROPONENT. The proponent for this pamphlet is the Directorate of Security Assistance for Air Force, DSCA, and SAO Accounting, SAO Accounting Branch (DFAS-AYADS/DE). Users are invited to submit comments and suggested improvements directly to DFAS Denver, ATTN: Mr. Charles Kullhem, DFAS-AYADS/DE, 6760 E. IRVINGTON PLACE, DENVER, CO 80279-2000.

APPENDICES A THROUGH C

Execution and Reporting for Security Assistance Support Funds

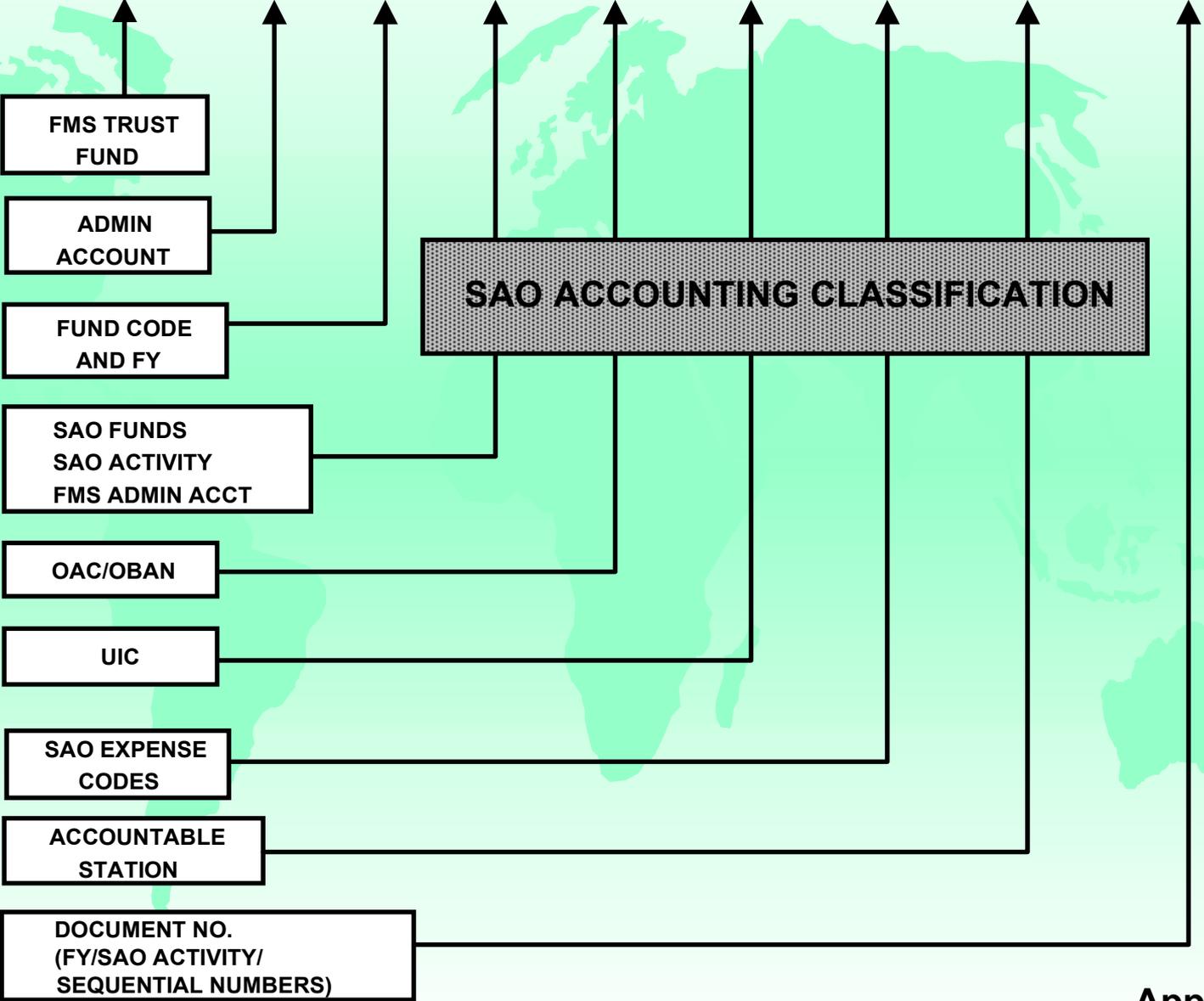


SAO State Department Disbursing

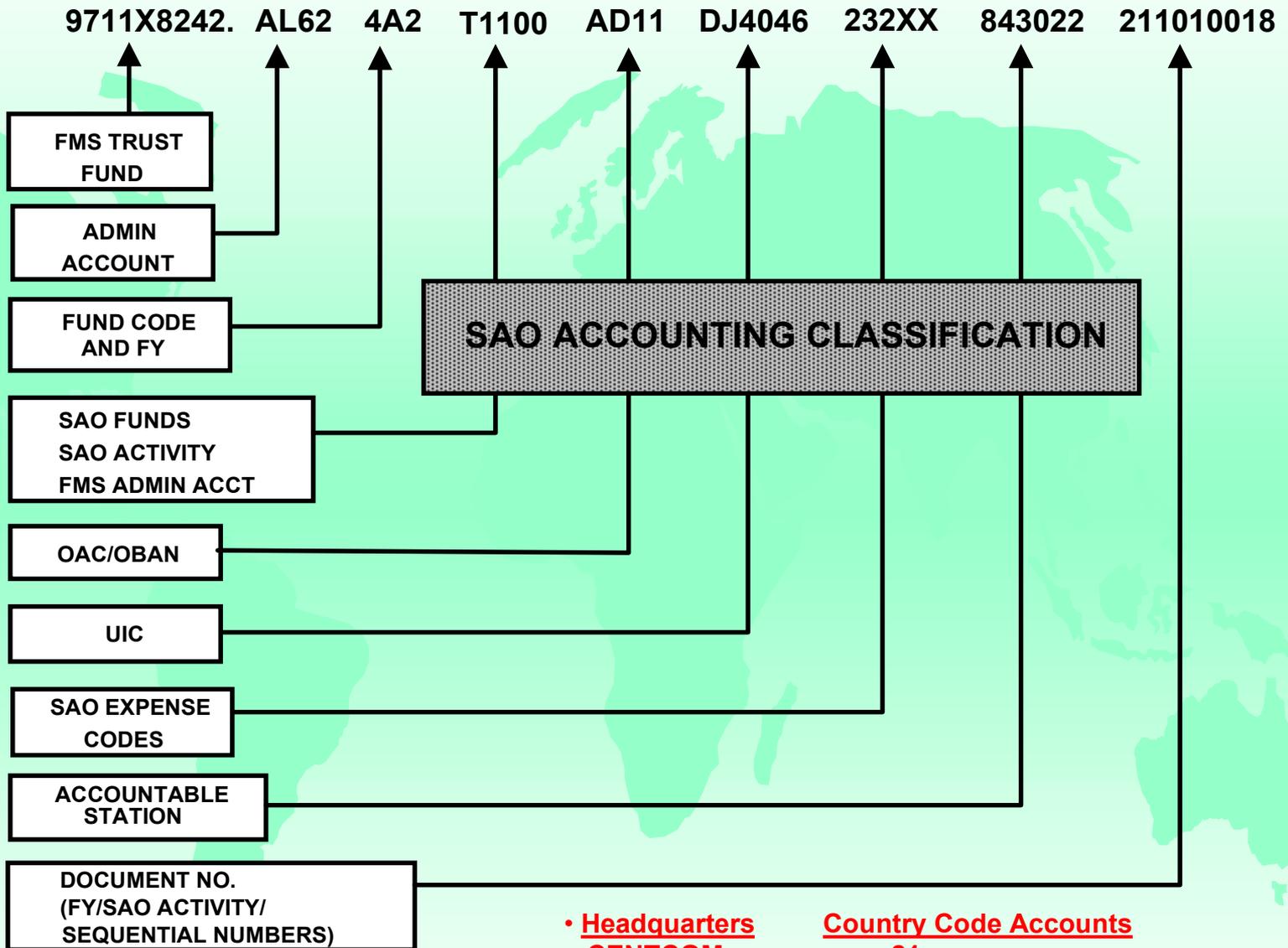


T-20 Program - Fiscal Year 2002

9711X8242. AL62 4A2 MPL00 ABPL DJ4046 232XX 843022 2PL010018



UCHQ (T-20) PROGRAM - Fiscal Year 2002



| | | |
|-----------------------|---|------------------------------|
| • <u>Headquarters</u> | | <u>Country Code Accounts</u> |
| CENTCOM | = | 21 |
| EUCOM | = | 12 |
| PACOM | = | 14 |
| SOUTHCOM | = | 25 |

APPENDIX D

SAARMS DOCUMENT NUMBER

2EG010001

POSITION ONE IS LAST DIGIT OF FISCAL YEAR - 2

POSITIONS TWO AND THREE ARE THE COUNTRY CODE - EG (EGYPT)

POSITIONS FOUR AND FIVE A TWO-DIGIT NUMERIC CODE- 01 (T-20 FUNDS)

POSITIONS SIX THROUGH NINE FOUR-DIGIT SEQUENCE NUMBER- 0001, 0002

APPENDIX F

APPENDIX G

Viewing dfreport for AL-EU,1al01;1

As of : 8/24/01

Reprinted : 8/24/01

OBLIGATION AND DISBURSING REPORT FOR: ALBANIA

TRANSMITTAL NUMBER: 11

Reporting Period

Start: 7/27/01 End: 8/24/01

TO: DFAS-DE/IRA, 6760 E IRVINGTON PL, DENVER CO 80279
 PHONE: (303) 676-6092
 FAX: (303) 676-6093
 E-MAIL: JHALL@CLEVELAND.DFAS.MIL

FROM: MAJ MICHAEL ZABRZESKI
 DEPARTMENT OF STATE
 9510 TIRANA PL
 WASHINGTON DC 20521-9510

CC: EUCOM
 PHONE: 49-711-680-6460
 FAX: 49-711-680-6460
 E-MAIL: LORENTZ@HQ.EUCOM.MIL

PHONE: 355-42-40330
 FAX: 355-42-40329
 E-MAIL: SCALLAHAN@SAN.OSD.MIL

| Document Number | Reference Number | Transaction Type | Transaction Amount | Transaction Date | Object Class | Expense Code |
|--|------------------|------------------|--------------------|------------------|--------------|--------------|
| 1AL010004 | | Adjustment | \$15.00 | 8/17/01 | 257 | 257CX |
| Description: INCREASE OBLIGATION | | | | | | |
| 1AL010004 | | Adjustment | \$50.00 | 8/24/01 | 257 | 257CX |
| Description: INCREASE OBLIGATION | | | | | | |
| 1AL010015 | | Adjustment | \$700.00 | 7/28/01 | 260 | 260DX |
| Description: THIRD & FOURTH QTR OBLIGATION | | | | | | |
| 1AL010022 | | Adjustment | \$95.00 | 8/22/01 | 260 | 260CX |
| Description: INCREASE OBLIGATION | | | | | | |

Appendix G

APPENDIX H

OAC/OBAN CODES

| <i>COUNTRY</i> | <i>OAC</i> | <i>UC</i> | <i>OBAN</i> |
|----------------|------------|-----------|-------------|
| BAHRAIN | AD | CENTCOM | BA |
| DJIBOUTI | AD | CENTCOM | DJ |
| EGYPT | AD | CENTCOM | EG |
| ERITREA | AD | CENTCOM | ER |
| ETHIOPIA | AD | CENTCOM | ET |
| HQ CENTCOM | AD | CENTCOM | 01 |
| JORDAN | AD | CENTCOM | JO |
| KAZAKHSTAN | AD | CENTCOM | KZ |
| KENYA | AD | CENTCOM | KE |
| KUWAIT | AD | CENTCOM | KU |
| KYRGYZSTAN | AD | CENTCOM | KG |
| OMAN | AD | CENTCOM | MU |
| PAKISTAN | AD | CENTCOM | PK |
| QATAR | AD | CENTCOM | QA |
| SAUDI ARABIA | AD | CENTCOM | SR |
| SEYCHELLES | AD | CENTCOM | SE |
| UAE | AD | CENTCOM | TC |
| UCHO CENTCOM | AD | CENTCOM | 21 |
| UZBEKISTAN | AD | CENTCOM | U2 |
| YEMEN | AD | CENTCOM | YE |
| | | | |
| ALBANIA | AB | EUCOM | AL |
| AUSTRIA | AB | EUCOM | AU |
| BELGIUM | AB | EUCOM | BE |
| BOSNIA | AB | EUCOM | BK |
| BOTSWANA | AB | EUCOM | BC |
| BULGARIA | AB | EUCOM | BU |
| CROATIA | AB | EUCOM | HR |
| CZECH REPUBLIC | AB | EUCOM | EZ |
| DENMARK | AB | EUCOM | DE |
| ESTONIA | AB | EUCOM | EN |
| FRANCE | AB | EUCOM | FR |
| GEORGIA | AB | EUCOM | GG |
| GERMANY | AB | EUCOM | BY |
| GREECE | AB | EUCOM | GR |
| HQ EUCOM | AB | EUCOM | 02 |
| HUNGARY | AB | EUCOM | HU |
| ISREAL | AB | EUCOM | IS |

| | | | | |
|-----------------------|----|----------|----|-------------------|
| ITALY | AB | EUCOM | IT | APPENDIX H |
| LATVIA | AB | EUCOM | LG | |
| LEBANON | AB | EUCOM | LE | |
| LITHUANIA | AB | EUCOM | LH | |
| MACEDONIA | AB | EUCOM | MK | |
| MOLDOVA | AB | EUCOM | MD | |
| MOROCCO | AB | EUCOM | MO | |
| NETHERLANDS | AB | EUCOM | NE | |
| NIGERIA | AB | EUCOM | NI | |
| NORWAY | AB | EUCOM | NO | |
| POLAND | AB | EUCOM | PL | |
| PORTUGAL | AB | EUCOM | PT | |
| ROMANIA | AB | EUCOM | RO | |
| RUSSIA | AB | EUCOM | RS | |
| SAO ATTACHE | AB | EUCOM | 11 | |
| SENEGAL | AB | EUCOM | SK | |
| SLOVAKIA | AB | EUCOM | LO | |
| SLOVENIA | AB | EUCOM | S3 | |
| SPAIN | AB | EUCOM | SP | |
| SWITZERLAND | AB | EUCOM | SZ | |
| TUNISIA | AB | EUCOM | TU | |
| TURKEY | AB | EUCOM | TK | |
| UCHO EUCOM | AB | EUCOM | 12 | |
| UKRAINE | AB | EUCOM | UP | |
| UNION OF SOUTH AFRICA | AB | EUCOM | UA | |
| UNITED KINGDOM | AB | EUCOM | UK | |
| | | | | |
| | | | | |
| ARGENTINA | AE | SOUTHCOM | AR | |
| BAHAMAS | AE | SOUTHCOM | BF | |
| BARBADOS | AE | SOUTHCOM | BB | |
| BELIZE | AE | SOUTHCOM | BH | |
| BOLIVIA | AE | SOUTHCOM | BL | |
| BRAZIL | AE | SOUTHCOM | BR | |
| CHILE | AE | SOUTHCOM | CI | |
| COLUMBIA | AE | SOUTHCOM | CO | |
| COSTA RICA | AE | SOUTHCOM | CS | |
| DOMINICAN REPUBLIC | AE | SOUTHCOM | DR | |
| ECUADOR | AE | SOUTHCOM | EC | |
| EL SALVADOR | AE | SOUTHCOM | ES | |
| GUATEMALA | AE | SOUTHCOM | GT | |
| GUYANA | AE | SOUTHCOM | GU | |
| HAITI | AE | SOUTHCOM | HA | |
| HEADQUARTERS | AE | SOUTHCOM | 05 | |
| HONDURAS | AE | SOUTHCOM | HO | |
| JAMAICA | AE | SOUTHCOM | JM | |

| | | | | |
|-------------------|----|----------|----|--|
| MEXICO | AE | SOUTHCOM | MX | |
| NICARAGA | AE | SOUTHCOM | NU | |
| PANAMA | AE | SOUTHCOM | PN | |
| PARAGUAY | AE | SOUTHCOM | PA | |
| PERU | AE | SOUTHCOM | PE | |
| TRINIDAD & TOBAGO | AE | SOUTHCOM | TD | |
| UCHO SOUTHCOM | AE | SOUTHCOM | 25 | |
| URUGUAY | AE | SOUTHCOM | UY | |
| VENEZULA | AE | SOUTHCOM | VE | |
| | | | | |
| | | | | |
| AUSTRALIA | AA | PAYCOM | AT | |
| BANGLADASH | AA | PAYCOM | BG | |
| CAMBODIA | AA | PAYCOM | CB | |
| CHINA | AA | PAYCOM | CH | |
| FIJI | AA | PAYCOM | FJ | |
| INDIA | AA | PAYCOM | IN | |
| INDONESIA | AA | PAYCOM | ID | |
| JAPAN | AA | PAYCOM | JA | |
| KOREA | AA | PAYCOM | KS | |
| MADAGASCAR | AA | PAYCOM | MA | |
| MALAYSIA | AA | PAYCOM | MF | |
| MAURITIUS | AA | PAYCOM | MP | |
| MONGOLIA | AA | PAYCOM | MG | |
| NEPAL | AA | PAYCOM | NP | |
| NEW ZEALAND | AA | PAYCOM | NZ | |
| PHILIPPINES | AA | PAYCOM | PI | |
| SINGAPORE | AA | PAYCOM | SN | |
| SRI LANKA | AA | PAYCOM | CE | |
| TAIWAN | AA | PAYCOM | TW | |
| THAILAND | AA | PAYCOM | TH | |
| | | | | |
| | | | | |
| CANADA | AF | CANADA | CN | |

APPENDIX I

SAO FY2002 EXPENSE CODE STRUCTURE

| EXPENSE CODE | NAME | |
|-------------------------|---|------------------|
| 111 | FSN CIV PAY | |
| 111XF | FSN CIV PAY TO INCLUDE ALL BENEFITS | |
| 210 | TRAVEL & TRANSPORTATION OF PERSONNEL | |
| 210AE | FUNDED ENVIRONMENTAL MORAL LEAVE - SPONSOR | |
| 210AT | CONFERENCES AND TRAINING | (SOUTHCOM) |
| 210BE | FUNDED ENVIRONMENTAL MORALE LEAVE - DEPENDENTS | |
| 210BT | SA OVERSIGHT AND COORDINATION | (SOUTHCOM) |
| 210CT | ESCORT | |
| 210DT | EMERGENCY LEAVE | (SOUTHCOM) |
| 210DT | DEPENDENT STUDENT TRAVEL | (PACOM) |
| 210ET | CIVILIAN HOME LEAVE - PERDIEM | |
| 210FT | CIVILIAN PCS TRAVEL | |
| 210GT | GRADE & HIGH SCHOOL DEPENDENT TRAVEL | (SOUTHCOM) |
| 210HT | DEPENDENT COLLEGE STUDENT TRAVEL | |
| 210MT | FUNDED EML | |
| 210TT | MISSION TRAVEL | |
| 210XC | CONFERENCES AND TRAINING | (EUCOM) |
| 210XD | GRADE & HIGH SCHOOL DEPENDENT TRAVEL | (EUCOM) |
| 210XE | EMERGENCY LEAVE | (EUCOM) |
| 210XH | HOME LEAVE US | |
| 210XL | FEML | |
| 210XS | SA OVERSIGHT AND COORDINATION | (EUCOM) |
| 210XT | OTHER TRAVEL TRANSPORTATION | (SOUTHCOM/PACOM) |
| 210XT | COLLEGE DEPENDENT TRAVEL | (EUCOM) |
| 210XX | OTHER/MISC TRAVEL | |
| | | |
| | | |
| | | |

SAO FY2002 EXPENSE CODE STRUCTURE

| | | |
|------------|--|---------------|
| 220 | TRANSPORTATION OF THINGS | |
| 220AX | TRANSPORTATION OF THINGS - US CIVILIANS (PCS) | (SOUTHCOM) |
| 220AX | OFFICE SUPPLIES/EQUIPMENT | (EUCOM) |
| 220BX | SHIPMENT OF UNACOMPANIED BAGGAGE | (SOUTHCOM) |
| 220BX | RESIDENTIAL SUPPLIES/EQUIPMENT | (EUCOM) |
| 220CX | MOVEMENT OF HOUSEHOLD GOODS | (SOUTHCOM) |
| 220CX | TRANSPORTATION OF VEHICLES | (EUCOM) |
| 220DX | TRANSPORTATION OF POV (VEHICLES OWNED BY CIVILIAN EMPLOYEES) | |
| 220EO | TRANSPORTATION OF SUPPLIES AND EQUIPMENT - OFFICE | |
| 220FH | TRANSPORTATION OF SUPPLIES AND EQUIPMENT - RESIDENTIAL | |
| 220GV | TRANSPORTATION OF VEHICLES (COST TO TRANSPORT NEWLY PURCHASED OFFICIAL VEHICLES) | |
| 220XX | TRANSPORTATION OF THINGS | (PACOM/EUCOM) |
| | | |
| | | |
| 232 | RENTAL PAYMENTS TO OTHER | |
| 232AX | RESIDENTIAL RENTS | |
| 232BX | OFFICE RENTS | |
| 232DX | EQUIPMENT ADP RENTS | |
| 232EC | EQUIPMENT RENTAL - ADP | |
| 232EX | EQUIPMENT NON-ADP | |
| 232TX | TAXES | |
| 232XH | LEASE - RESIDENTIAL | |
| 232XM | AMC STATION LEASE | |
| 232XO | LEASE - OFFICE | |
| 232XW | WAREHOUSE LEASE | |
| 232XX | EQUIPMENT RENTAL - NON-ADP AND OTHERS | |
| | | |
| | | |
| 233 | COMMUNICATIONS, UTILITIES AND MISCELLANEOUS CHARGES | |
| 233AH | PHONE SERVICE - RESIDENTIAL | |
| 233AO | LOCAL TELEPHONE SERVICE - OFFICIAL | |
| 233AX | TELEPHONE CHARGES | |
| 233BH | UTILITIES - RESIDENTIAL | (SOUTHCOM) |
| 233BO | LONG DISTANCE CHARGES | |
| 233CO | UTILITIES - OFFICE | (SOUTHCOM) |

SAO FY2002 EXPENSE CODE STRUCTURE

| | | |
|-------|--|------------------|
| 233CX | SAN/INTERNET CHARGES | |
| 233DX | INTERNATIONAL TOLL CHARGES | |
| 233EO | CELL PHONE CHARGES | (PACOM) |
| 233EX | CELLULAR CHARGES | (EUCOM) |
| 233FM | PHONE SERVICE OR UTILITIES - AMC STATION | |
| 233FO | OFFICIAL MAIL/EXPRESS MAIL | |
| 233FX | MAIL/POSTAGE | (EUCOM) |
| 233GN | SAN CHARGES (IDSS, SAARMS, LOCAL INTERNET SUPPLIER, ETC) | (SOUTHCOM) |
| 233HW | UTILITIES - WAREHOUSE | |
| 233IC | CELLULAR PHONE CHARGES | |
| 233JC | MAIL COSTS (POSTAGE & COURIER) | (SOUTHCOM) |
| 233KS | SECURITY COMMUNICATIONS COSTS | |
| 233TX | TAX | |
| 233UH | UTILITIES - RESIDENTIAL | (PACOM) |
| 233UO | UTILITIES - OFFICE | (PACOM) |
| 233XM | MISC UTILITIES | (EUCOM) |
| 233XN | SAN CHARGES | (PACOM) |
| 233XR | RESIDENTIAL UTILITIES | (EUCOM) |
| 233XX | OTHER MISCELLANEOUS COMMUNICATIONS CHARGES | |
| 233XU | OFFICE UTILITIES | (EUCOM) |
| | | |
| | | |
| | 240 PRINTING AND REPRODUCTION | |
| 240AX | PRINTING AND REPRODUCTION | (SOUTHCOM/EUCOM) |
| 240XX | REPRODUCTION | (PACOM) |
| | | |
| | | |
| | 252 OTHER CONTRACTUAL SERVICES - PRIVATE SECTOR | |
| 252AD | DEPENDENT EDUCATION NON-DODDS REGISTRATION | |
| 252BD | DEPENDENT EDUCATION NON-DODDS TUITION | |
| 252CD | DEPENDENT EDUCATION NON-DODDS TRANSPORTATION | |
| 252CV | VEHICLE MAINTENANCE | |
| 252DD | DEPENDENT EDUCATION NON-DODDS - OTHER | |
| 252ED | LANGUAGE TRAINING SPOUSE | |
| 252DE | EDUCATION OF DEPENDENTS | |
| 252HS | GUARD SERVICE - RESIDENTIAL | |
| 252MS | GUARD SERVICE - AMC STATION | |

SAO FY2002 EXPENSE CODE STRUCTURE

| | | |
|-------|---|---------------|
| 252MX | CONTRACT TRAINING | |
| 252OS | GUARD SERVICE - OFFICE | |
| 252WS | GUARD SERVICE - WAREHOUSE | |
| 252XR | MAPREP SERVICES | |
| 252XV | VEHICLE INSURANCE | |
| 252XX | OTHER CONTRACT SERVICES - MISCELLANEOUS | |
| | | |
| | | |
| | 253 PURCHASES OF GOODS AND SERVICES FROM GOVERNMENT ACCOUNTS | |
| 253AD | DEPENDENT EDUCATION DOD | |
| 253HS | GUARD SERVICE - RESIDENTIAL | |
| 253MO | CONTRACT SERVICES - AMC STATION | |
| 253MS | GUARD SERVICE - AMC STATION | |
| 253OS | GUARD SERVICE - OFFICE | |
| 253WO | CONTRACT SERVICES - WAREHOUSE | |
| 253WS | GUARD SERVICE - WAREHOUSE | |
| 253XH | CONTRACT SERVICES - RESIDENTIAL | |
| 253XO | CONTRACT SERVICES - OFFICE (E.G. JANITORIAL) | |
| 253XX | CONTRACT SERVICES - MISCELLANEOUS | (SOUTHCOM) |
| 253XX | SERVICES FROM GOVERNMENT ACCOUNTS | (EUCOM/PACOM) |
| | | |
| | | |
| | 254 OPERATION AND MAINTENANCE OF FACILITY | |
| 254AH | CONTRACT MAINTENANCE - RESIDENTIAL | (SOUTHCOM) |
| 254AX | MAINTENANCE RESIDENTIAL | (EUCOM) |
| 254BO | CONTRACT MAINTENANCE - OFFICE | (SOUTHCOM) |
| 254BX | MAINTENANCE OFFICE | (EUCOM) |
| 254DX | MAINTENANCE OTHER REAL PROPERTY | |
| 254WO | CONTRACT MAINTENANCE - WAREHOUSE | |
| 254MO | CONTRACT MAINTENANCE - AMC STATION | |
| 254XX | OPERATION/MAINTENANCE OF FACILITY | |
| | | |
| | | |
| | 257 OPERATION AND MAINTENANCE OF EQUIPMENT | |
| 257AV | CONTRACT MAINTENANCE - VEHICLES | (SOUTHCOM) |
| 257BO | CONTRACT MAINTENANCE - OFFICE EQUIPMENT - NON-ADP | (SOUTHCOM) |
| 257CA | CONTRACT MAINTENANCE - OFFIC EEQUIPMENT - ADP | (SOUTHCOM) |

SAO FY2002 EXPENSE CODE STRUCTURE

| | | |
|-------|--|------------|
| 257CX | MAINTENANCE OF VEHICLES | (EUCOM) |
| 257DX | STORE AND MAINTENANCE OF EQUIPMENT WHEN DONE BY CONTRACTOR | |
| 257EX | MAINTENANCE OFFICE EQUIPMENT | (EUCOM) |
| 257FX | MAINTENANCE ADP EQUIPMENT | (EUCOM) |
| 257XX | OTHERS | (PACOM) |
| 257XX | OPERATION & MAINTENANCE OF EQUIPMENT | (SOUTHCOM) |
| | | |
| | | |
| | 260 SUPPLIES AND MATERIELS | |
| 260AH | SUPPLIES - RESIDENTIAL | (SOUTHCOM) |
| 260AX | SUPPLIES - RESIDENTIAL | (EUCOM) |
| 260BB | IMPAC (INTERNATIONAL MERCHANT PURCHASE AUTHORIZATION CARD) | (SOUTHCOM) |
| 260BO | OFFICE SUPPLIES | (PACOM) |
| 260BX | SUPPLIES OFFICE | (EUCOM) |
| 260CO | SUPPLIES - ADP | (SOUTHCOM) |
| 260CX | SUPPLIES - ADP | (EUCOM) |
| 260DV | VEHICLE POL | (SOUTHCOM) |
| 260DX | SUPPLIES VEHICLE POL | (EUCOM) |
| 260EX | SUPPLIES VEHICLE - NON-POL | (EUCOM) |
| 260FX | SUPPLIES OTHER | (EUCOM) |
| 260GX | SUPPLIES SECURITY | (EUCOM) |
| 260MO | SUPPLIES - AMC STATION | |
| 260MV | POL - AMC STATION VEHICLE | |
| 260OV | POL | |
| 260RR | REPRESENTATIONAL FUNDS | (SOUTHCOM) |
| 260TX | TAX | |
| 260XO | SUPPLIES - OFFICE | (SOUTHCOM) |
| 260XR | REPRESENTATIONAL FUNDS | (EUCOM) |
| 260XS | SUPPLIES SECURITY (E.G. RADIO BATTERIES) | (SOUTHCOM) |
| 260XV | VEHICLE PARTS | |
| 260XB | IMPAC CARD | (PACOM) |
| 260XH | RESIDENTIAL SUPPLIES | (PACOM) |
| 260XR | MAPREP SUPPLIES | |
| 260XV | VEHICLE SUPPLIES | (SOUTHCOM) |
| 260XX | OTHER SUPPLIES | |
| | | |
| | | |

SAO FY2002 EXPENSE CODE STRUCTURE

| | | |
|------------|---|------------------|
| 310 | EQUIPMENT PASSENGER VEHICLE | |
| 310AH | EQUIPMENT - RESIDENTIAL | |
| 310AV | PASSENGER VEHICLE | (SOUTHCOM) |
| 310AX | PASSENGER VEHICLE | (EUCOM) |
| 310BO | EQUIPMENT OFFICE - NON-ADP | (SOUTHCOM) |
| 310BV | ARMOR CONTRACT | (SOUTHCOM) |
| 310BX | ARMOURING | (EUCOM) |
| 310CO | EQUIPMENT OFFICE - ADP | (SOUTHCOM) |
| 310CV | NON-PASSENGER VEHICLE | |
| 310DS | EQUIPMENT - SECURITY (E.G. RADIOS, PAGERS, ETC.) | |
| 310EC | CELLULAR PHONES | |
| 310TX | TAX | |
| 310XB | EQUIPMENT OFFICE NON_ADP | (EUCOM) |
| 310XC | EQUIPMENT - ADP | (PACOM/EUCOM) |
| 310XD | OFFICE EQUIPMENT | (EUCOM) |
| 310XE | EQUIPMENT OTHER | (EUCOM) |
| 310XO | EQUIPMENT - OFFICE | (PACOM) |
| 310XV | VEHICLE PURCHASE | |
| 310XX | OTHER EQUIPMENT | (SOUTHCOM/PACOM) |
| | | |
| | | |
| | | |
| 990 | DFAS-DE CEILINGS/COMMITMENTS (INFORMATION ONLY) | |
| 990YY | COMMITMENT CEILING - FORM 616 (TOTAL OF OA/FCA ISSUED TO SAO) | |

APPENDIX J

| UNIT IDENTIFICATION CODES (UIC) | | |
|--|----------------|------------|
| UNIFIED COMMAND | COUNTRY | UIC |
| CENTCOM | BAHRAIN | FY3461 |
| CENTCOM | DJIBOUTI | FY3468 |
| CENTCOM | EGYPT | FY3473 |
| CENTCOM | ERITREA | FY4920 |
| CENTCOM | ETHIOPIA | FY5660 |
| CENTCOM | JORDAN | FY3509 |
| CENTCOM | KAZAKHSTAN | FY3544 |
| CENTCOM | KENYA | FY3511 |
| CENTCOM | KUWAIT | FY3493 |
| CENTCOM | KYRGYZSTAN | FY3552 |
| CENTCOM | OMAN | FY3502 |
| CENTCOM | PAKISTAN | FY3512 |
| CENTCOM | QATAR | FY3532 |
| CENTCOM | SAUDI ARABIA | FY3533 |
| CENTCOM | SEYCHELLES | FY9025 |
| CENTCOM | TURKMENISTAN | FY3553 |
| CENTCOM | UAE | FY3540 |
| CENTCOM | UZBEKISTAN | FY3551 |
| CENTCOM | YEMEN | FY3410 |
| PAYCOM | AUSTRALIA | 35571 |
| PAYCOM | BANGLADESH | 42857 |
| PAYCOM | CAMBODIA | 3234B |
| PAYCOM | FIJI | 3235B |
| PAYCOM | INDONESIA | 63129 |
| PAYCOM | JAPAN | 62826 |
| PAYCOM | KOREA | 66735 |
| PAYCOM | MALAYSIA | 44282 |
| PAYCOM | MONGOLIA | 32898 |
| PAYCOM | NEPAL | 67591 |
| PAYCOM | NEW ZEALAND | XXXXX |
| PAYCOM | PHILIPPINES | 62589 |
| PAYCOM | SINGAPORE | 42358 |
| PAYCOM | SRI LANKA | 45417 |
| PAYCOM | THAILAND | 63381 |
| PAYCOM | VIETNAM | 4269A |
| SOUTHCOM | ARGENTINA | W112AA |
| SOUTHCOM | BAHAMAS | W09606 |
| SOUTHCOM | BARBADOS | W4FVAA |
| SOUTHCOM | BELIZE | W4KWAA |
| SOUTHCOM | BOLIVIA | W113AA |

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|----------|----------------|--------|-------------------|
| SOUTHCOM | BRAZIL | W114AA | APPENDIX J |
| SOUTHCOM | CHILE | W115AA | |
| SOUTHCOM | COLOMBIA | W116AA | |
| SOUTHCOM | COSTA RICA | W117AA | |
| SOUTHCOM | DOMREP | W09605 | |
| SOUTHCOM | ECUADOR | W118AA | |
| SOUTHCOM | EL SALVADOR | W119AA | |
| SOUTHCOM | GUATEMALA | W12AAA | |
| SOUTHCOM | GUYANA | W3PT15 | |
| SOUTHCOM | HAITI | W29TAA | |
| SOUTHCOM | HONDURAS | W12BAA | |
| SOUTHCOM | JAMAICA | W4KMAA | |
| SOUTHCOM | MEXICO | W4KLAA | |
| SOUTHCOM | NICARAGUA | W21DAA | |
| SOUTHCOM | PANAMA | W12DAA | |
| SOUTHCOM | PARAGUAY | W12EAA | |
| SOUTHCOM | PERU | W12FAA | |
| SOUTHCOM | TRINIDAD | W09607 | |
| SOUTHCOM | UCHQ | W096AA | |
| SOUTHCOM | URUGUAY | W12GAA | |
| SOUTHCOM | VENEZUELA | W12HAA | |
| EUCOM | ALBANIA | DJ4000 | |
| EUCOM | AUSTRIA | W4HFAA | |
| EUCOM | BELGIUM | W4HKAA | |
| EUCOM | BOSNIA | DJ4000 | |
| EUCOM | BOTSWANA | W4UKAA | |
| EUCOM | BULGARIA | DJ4000 | |
| EUCOM | CROATIA | DJ4000 | |
| EUCOM | CZECH REPUBLIC | DJ4147 | |
| EUCOM | DENMARK | W4HLAA | |
| EUCOM | ESTONIA | DJ4000 | |
| EUCOM | FRANCE | W4HMAA | |
| EUCOM | GEORGIA | DJ4000 | |
| EUCOM | GERMANY | W4HNAA | |
| EUCOM | GREECE | W09JAA | |
| EUCOM | HQ EUCOM | DJ4000 | |
| EUCOM | HUNGARY | DJ4043 | |
| EUCOM | ISREAL | DJ4000 | |
| EUCOM | ITALY | W4HJAA | |
| EUCOM | LATVIA | DJ4000 | |
| EUCOM | LEBANON | W4HBAA | |
| EUCOM | LITHUANIA | DJ4000 | |
| EUCOM | MACEDONIA | DJ4000 | |
| EUCOM | MOLDOVA | DJ4000 | |
| EUCOM | MOROCCO | W09LAA | |
| EUCOM | NETHERLANDS | DJ4111 | |

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|--------|-----------------------|--------|--|
| EUCOM | NIGERIA | W4HEAA | |
| EUCOM | NORWAY | W4HGAA | |
| EUCOM | POLAND | DJ4046 | |
| EUCOM | PORTUGAL | W09FAA | |
| EUCOM | ROMANIA | DJ4000 | |
| EUCOM | RUSSIA | DJ4000 | |
| EUCOM | SAO ATTACHE | | |
| EUCOM | SENEGAL | W4PUAA | |
| EUCOM | SLOVAKIA | DJ4000 | |
| EUCOM | SLOVENIA | DJ4000 | |
| EUCOM | SPAIN | W09GAA | |
| EUCOM | SWITZERLAND | DJ4000 | |
| EUCOM | TUNISIA | W2Z7AA | |
| EUCOM | TURKEY | W09KAA | |
| EUCOM | UCHO EUCOM | | |
| EUCOM | UKRAINE | DJ4044 | |
| EUCOM | UNION OF SOUTH AFRICA | DJ4000 | |
| EUCOM | UNITED KINGDOM | W4HDAA | |
| | | | |
| CANADA | CANADA | AFCN | |