

DoD 5105.65-M



FOREIGN MILITARY SALES (FMS) CASE RECONCILIATION AND CLOSURE MANUAL (RCM)

August 2004

**Director,
Defense Security Cooperation Agency**





DEFENSE SECURITY COOPERATION AGENCY

WASHINGTON, DC 20301-2800

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FOREWORD

This Manual is issued under the authority of DoD Directive 5105.65, "Defense Security Cooperation Agency (DSCA)," October 31, 2000, (reference (a)). It guides the reconciliation and closure of Foreign Military Sales (FMS) cases.

This Manual applies to the Office of the Secretary of Defense (OSD), the Military Departments (MILDEPs), the Chairman of the Joint Chiefs of Staff, the Combatant Commands, the Office of the Inspector General of the Department of Defense, the Defense Agencies, the DoD Field Activities, and all other organizational entities in the Department of Defense (hereafter referred to collectively as the "DoD Components"). This Manual also applies to other Implementing Agencies (IAs) and Security Assistance Organizations (SAOs) engaged in reconciling or closing FMS cases. It is designed to be particularly relevant for country managers; case and line managers; financial managers (FMs); budgeting, accounting, and closure specialists; policy staffs; and those responsible for ensuring FMS systems thoroughly complement the policies and procedures described herein. It is also intended to help our FMS purchasers.

This Manual is effective immediately and is mandatory for use by all the DoD Components. The DoD Component heads may issue supplementary guidance when necessary for unique requirements within their respective organizations. A copy of any supplementary guidance shall be provided to the Director, DSCA, at the address below. Deviations from the policies and procedures of this Manual shall be implemented only upon the approval of the Director, DSCA.

Send recommended changes to the Manual through channels to:

Defense Security Cooperation Agency
Attn: DSCA (Business Operations/Comptroller Directorate,
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/SIGNED/
Director
Defense Security Cooperation Agency

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REFERENCES

- (a) DoD Directive 5105.65, “Defense Security Cooperation Agency (DSCA),” October 31, 2000¹
- (b) DoD 7000.14-R, “Department of Defense Financial Management Regulation,” all volumes, current editions²
- (c) DoD 5105.38-M, “Security Assistance Management Manual (SAMM),” October 3, 2003³
- (d) Federal Acquisition Regulation, current edition⁴
- (e) Defense Federal Acquisition Regulation Supplement, Subparts 208.70 and 253.208, current edition⁵
- (f) Section 2415 of title 28, United States Code
- (g) Sections 1535 and 3716 of title 31, United States Code
- (h) Sections 2761, 2762, 2763, 2769, 2794 and 2796 of title 22, United States Code, Arms Export Control
- (i) “FMS Customer Financial Management Handbook (Billing)”, also known as the “Red Book,” May 2000⁶
- (j) DoD 4500.9-R, “Defense Transportation Regulation”, all parts, current editions⁷
- (k) Section 23 of title 41, United States Code
- (l) Sections 2357, 2392 and 2403 of title 22, United States Code, Foreign Assistance (Foreign Assistance Act of 1961)
- (m) Sections 1004 and 1030 of the National Defense Authorization Act
- (n) Defense Contract Management Agency (DCMA) “DCMA Instruction and DCMA Guidebook,” also known as “The One Book,” current edition⁸
- (o) Defense Institute of Security Assistance Management (DISAM) “The Management of Security Assistance (DISAM Green Book),” current edition⁹
- (p) DLAM 8000.3, “MOCAS Users Manual for Contract Administration,” October 18, 1999¹⁰
- (q) Section 7307 of title 10, United States Code
- (r) Section 2011 of title 42, United States Code, Atomic Energy (Atomic Energy Act of 1954)
- (s) The International Traffic in Arms Regulation U.S. Munitions List¹¹

¹ <http://www.dtic.mil/whs/directives/>

² <http://www.dod.mil/comptroller/fmr/>

³ <http://www.dsca.mil/samm/>

⁴ <http://www.arnet.gov/far/>

⁵ <http://www.acq.osd.mil/dpap/dfars/index.htm>

⁶ <http://www.disam.dsca.mil/pubs/publications.htm>

⁷ <http://www.transcom.mil/j5/pt/dtr.html>

⁸ <http://www.dcma.mil/onebook/>

⁹ <http://www.disam.dsca.mil/pubs/DR/greenbook.htm>

¹⁰ <http://home.dcma.mil/reference/DLAM8000/dlam.htm>

¹¹ <http://pmdtc.org/reference.htm>

AL1. ABBREVIATIONS AND ACRONYMS

	Acronym	Title
AL1.1.1.	A-Bills	Actual Delivery Performance Reporting
AL1.1.2.	ACCP	Accelerated Case Closure Procedures
AL1.1.3.	ACO	Administrative Contracting Officer
AL1.1.4.	ACRN	Accounting Classification Reference Number
AL1.1.5.	ADA	Anti-Deficiency Act
AL1.1.6.	ADY/DE	DFAS Denver Security Assistance Directorate office symbol
AL1.1.7.	ADYK/DE	DFAS Denver Security Assistance Directorate International Customer Accounting and Support Division office symbol
AL1.1.8.	AECA	Arms Export Control Act
AL1.1.9.	AFC	Adverse Financial Condition
AL1.1.10.	AMSAC-OL-PA- CS	U.S. Army Security Assistance Command, New Cumberland, Case Closure Office
AL1.1.11.	BO	Blanket Order
AL1.1.12.	BP	Bill Position
AL1.1.13.	CAS	Contract Administrative Services
AL1.1.14.	CC	Country Code
AL1.1.15.	CCCI	Case Closure Certificate Inventory
AL1.1.16.	CCSA	Case Closure Suspense Account
AL1.1.17.	CFD	Country Finance Director
AL1.1.18.	CFI	Cumulative from Inception
AL1.1.19.	CFM	Country Financial Management
AL1.1.20.	CISIL	Centralized Integrated System for International Logistics
AL1.1.21.	CLIN	Contract Line Item Number
AL1.1.22.	CLSSA	Cooperative Logistics Supply Support Arrangement
AL1.1.23.	CM	Case Manager
AL1.1.24.	CMCS	Case Management Control System
AL1.1.25.	CMT	Contract Management Team
AL1.1.26.	CONUS	Continental United States
AL1.1.27.	COR	Contracting Officer's Representative
AL1.1.28.	CPM	Country Program Manager
AL1.1.29.	CRS	Contract Reconciliation System
AL1.1.30.	DAAS	Defense Automated Addressing System
AL1.1.31.	DC	Direct Cite
AL1.1.32.	DCAA	Defense Contract Audit Agency
AL1.1.33.	DCAS	Defense Cash Accountability System

AL1.1.34.	DCD	DFAS Corporate Database
AL1.1.35.	DCMA	Defense Contract Management Agency
AL1.1.37.	DFAS	Defense Finance and Accounting Service
AL1.1.38.	DFSP	Defense Fuel Support Point
AL1.1.39.	DIFS	Defense Integrated Financial System
AL1.1.40.	DISAM	Defense Institute of Security Assistance Management
AL1.1.41.	DLA	Defense Logistics Agency
AL1.1.42.	DO	Defined Order
AL1.1.43.	DoDFMR	DoD Financial Management Regulation
AL1.1.44.	DSAMS	Defense Security Assistance Management System
AL1.1.45.	DSC	Delivery Source Code
AL1.1.46.	DSCA	Defense Security Cooperation Agency
AL1.1.47.	DTC	Delivery Term Code
AL1.1.48.	DWCF	Defense Working Capital Fund
AL1.1.49.	EA	Expenditure Authority
AL1.1.50.	EACC	Enhanced Accelerated Case Closure
AL1.1.51.	E-Bills	Estimated Delivery Performance Billing
AL1.1.52.	ECD	Estimated Completion Date
AL1.1.53.	EDA	Electronic Document Access
AL1.1.54.	EPG	European Participating Group
AL1.1.55.	EXCOM	Executive Committee for Case Reconciliation and Closure
AL1.1.56.	FAA	Foreign Assistance Act
AL1.1.57.	FB	DCMA Federal Business office symbol
AL1.1.58.	FFP	Firm Fixed Price
AL1.1.59.	FK	DIFS transaction symbol
AL1.1.60.	FM	Financial Manager
AL1.1.61.	FMF	Foreign Military Financing
AL1.1.62.	FMR	Financial Management Review
AL1.1.63.	FMS	Foreign Military Sales
AL1.1.64.	FMSO	Foreign Military Sales Order
AL1.1.65.	FPS	Financial Policy and Support
AL1.1.66.	FR	Financial Requirement
AL1.1.67.	FRB	Federal Reserve Bank
AL1.1.68.	FTC	Financially Troubled Condition
AL1.1.69.	FY	Fiscal Year
AL1.1.70.	GAO	General Accounting Office
AL1.1.71.	GBL	Government Bill of Lading
AL1.1.72.	GFM	Government Furnished Material
AL1.1.73.	GSA	General Services Administration
AL1.1.74.	HFR	Highest Financial Requirement
AL1.1.75.	IA	Implementing Agency

AL1.1.76.	IAPS	Integrated Accounts Payable System
AL1.1.77.	IAW	In Accordance With
AL1.1.78.	ICS	In-Country Service
AL1.1.79.	IHC	Inhibitor Code
AL1.1.80.	IPC	Indirect Pricing Component
AL1.1.81.	IPO	International Programs Office
AL1.1.82.	ITO	Invitational Travel Order
AL1.1.83.	LOA	Letter of Offer and Acceptance
AL1.1.84.	LOR	Letter of Request
AL1.1.85.	LSC	Logistics Support Charge
AL1.1.86.	MAP	Military Assistance Program
AL1.1.87.	MASL	Military Articles and Services List
AL1.1.88.	MDE	Major Defense Equipment
AL1.1.89.	MILDEP	Military Department
AL1.1.90.	MILSPETS	Military Standard Petroleum System
AL1.1.91.	MILSTRIP	Military Standard Requisitioning and Issue Procedures
AL1.1.92.	MIPR	Military Interdepartmental Purchase Request
AL1.1.93.	MISIL	Management Information System for International Logistics
AL1.1.94.	MND	Ministry of National Defense
AL1.1.95.	MOCAS	Mechanization of Contract Administration Services
AL1.1.96.	NARC	Narcotic
AL1.1.97.	NC	Nonrecurring Cost
AL1.1.98.	NCV	Net Case Value
AL1.1.99.	NHPLO	NATO Hawk Production and Logistics Organization
AL1.1.100.	NLA	Notice of Last Action
AL1.1.101.	NRC	Nonrecurring Recoupment Charge
AL1.1.102.	NSSC	Notice of Supply Service Completion
AL1.1.103.	NULO	Negative Unliquidated Obligation
AL1.1.104.	OA	Obligational Authority
AL1.1.105.	OCONUS	Outside the Continental United States
AL1.1.106.	OPR	Office of Primary Responsibility
AL1.1.107.	OPS-ADMIN	Operations and Administration
AL1.1.108.	ORG	Organization
AL1.1.109.	OSD	Office of the Secretary of Defense
AL1.1.110.	OUSD(C)	Office of the Under Secretary of Defense (Comptroller)
AL1.1.111.	P3	Policy, Plans, and Programs
AL1.1.112.	PAA	Property Accounting Activity
AL1.1.113.	PBP	Performance Based Payment
AL1.1.114.	PC&H	Packing, Crating, and Handling
AL1.1.115.	PCO	Procuring Contracting Officer
AL1.1.116.	PD	Problem Disbursement

AL1.1.117.	PDLI	Project Directive Line Item
AL1.1.118.	PM	Program Manager
AL1.1.119.	PML	Program Management Line
AL1.1.120.	PMO	Program Management Office
AL1.1.121.	PMR	Program Management Review
AL1.1.122.	PMTSCHED	Payment Schedule Milestone in DSAMS
AL1.1.123.	POC	Point of Contact
AL1.1.124.	PSVR	Payment Schedule Variance Report
AL1.1.125.	PTC	Positive Transaction Control
AL1.1.126.	RCRA	Responsible Contract Reconciliation Agent
AL1.1.127.	RDT&E	Research, Development, Testing, and Evaluation
AL1.1.128.	SA	Security Assistance
AL1.1.129.	SAF/FMBIS	U.S. Air Force, FMS Financial Management office symbol
AL1.1.130.	SAMM	Security Assistance Management Manual
AL1.1.131.	SAMR	Security Assistance Management Review
AL1.1.132.	SAO	Security Assistance Organization
AL1.1.133.	SAP	Simplified Acquisition Procedures
AL1.1.134.	SBA	Special Billing Arrangement
AL1.1.135.	SCDF	Security Cooperation Deputies' Forum
AL1.1.136.	SCIP	Security Cooperation Information Portal
AL1.1.137.	SCRT	Standard Contract Reconciliation Tool
AL1.1.138.	SDR	Supply Discrepancy Report
AL1.1.139.	SDW	Shared Data Warehouse
AL1.1.140.	SIAU	Stock Issue Asset Use
AL1.1.141.	SOS	Source of Supply
AL1.1.142.	SSC	Supply and/or Services Complete
AL1.1.143.	TA	Type of Assistance
AL1.1.144.	TAC	Transportation Account Code
AL1.1.145.	TBC	Transportation Bill Code
AL1.1.146.	TBO	Transaction by Others
AL1.1.147.	TCLT	Transportation Cost Look-Up Table
AL1.1.148.	TCV	Total Case Value
AL1.1.149.	TDY	Temporary Duty
AL1.1.150.	TFO	Transaction for Others
AL1.1.151.	TFRS	Transfers
AL1.1.152.	T/L	Termination Liability
AL1.1.153.	TRC	Transaction Reply Code
AL1.1.154.	UEA	Unearned Advance
AL1.1.155.	ULO	Unliquidated Obligation
AL1.1.156.	UMD	Unmatched Disbursement
AL1.1.157.	U.S.C.	United States Code

AL1.1.158.	USG	United States Government
AL1.1.159.	WAWF	Wide Area Work Flow
AL1.1.160.	WinS	Web Invoicing System
AL1.1.161.	WIP	Work In Process