NAVY BUREAU OF MEDICINE AND SURGERY

Resource Management Desk Guide

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Summary of Current Updates:

For a detailed view of the current changes, click on the appropriate link under "Side-by-Side Comparison."

Section	Changes Since May 1, 2002	Side-by-Side Comparison
		1.1-May 2002

Previous Updates:

To view any of the previous updates made to the Resource Management Desktop Guide, click on the appropriate link below.

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Side-by-Side Comparison of Previous and Revised BUMED Policy:

PREVIOUS BUMED POLICY	REVISED BUMED POLICY

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CHAPTER 1

MANAGEMENT OF FINANCIAL OPERATIONS

This chapter provides an overview of financial operations, organization, and responsibilities.

1.0. Management of Financial Operations.

1.1. Overview.

The Military Health Services (MHS) Optimization Plan, Interim Report of February 1999, states that the current shortage of Comptrollers is *"one of the most critical elements of the MHS reengineering plan."* The report further states that the MHS Optimization Program is dependent on the ability to provide comparisons, measure performance, cost effectiveness, comparison of alternatives, and make decisions based on standardized, timely, consistent, and accurate information."

As military and civilian employees develop and implement strategies for reengineering programs and operations, they must design management structures that help ensure accountability, integrity, efficiency, and include cost-effective controls. Comptroller organizations should be organized and managed in a manner consistent with these objectives and set the standard for other command organizational entities. A properly designed and staffed organization must demonstrate effectiveness, efficiency, leadership, accountability, honesty, and integrity.

1.2. Organizational Structure.

In commands where the size and complexity of financial operations justify the need, the policy of the Chief of Naval Operations is that a Comptroller organization will be established to ensure the functions of accounting, budgeting, analysis, and reporting are performed. The organizational structure must be designed to support all unique aspects and needs of the activity. At a minimum, the structure must be designed to ensure that the functions of budgeting, accounting, planning, analysis, and execution are properly performed. Additionally, an emphasis must be placed on valid and reliable costing data. This is best accomplished by focusing operations using performance metrics.

1.2.1. Establishment of Comptroller Organization.

Requests for establishment of Comptroller organizations and changes to existing Comptroller organizations must be forwarded through the chain of command to BUMED, (Comptroller) for review and approval. Commanding Officers may not change the established Comptroller organization without prior approval from BUMED. The controlling regulation, OPNAVINST 7000.19B, contains a request format, specific examples and provides the flexibility to establish an organization in the manner deemed most productive to maintain integrity of operations to accomplish the mission. The approval process provides assurance that the grades, series, and numbers of personnel proposed for the organization are adequate to provide the services required. The process also ensures that prescribed reporting relationships are identified within the proposed organizational structure.

1.2.1.1. Design Steps.

To design new or modify existing Comptroller organizations, the following design steps may be useful and where appropriate, should be implemented:

- Develop a statement of policies, plans, goals and objectives;
- Prepare organization charts;
- Prepare flowcharts and functional descriptions;
- Develop a comprehensive list of duties, responsibilities, and authority;
- Define reporting relationships;
- Develop standard operating procedures for each position within the organization that clearly and concisely describe the processes and procedures required of the position;
- Write position descriptions for civilian and military staff;
- Develop performance metrics for each position, division, or entity within the organization;
- Acquire applicable manuals, instructions, and notices for use in training and as authoritative references;
- Develop and implement internal controls;
- Develop a training plan to ensure that staff members maintain their level of expertise;
- Develop networks within profession to expand knowledge, foster organizational partnerships, and to gather and share information; and
- Perform periodic reviews of the organization to identify inefficiencies, weaknesses and areas for improvement.
- Develop civilian and military annual training plans
- Identify training opportunities

1.2.1.2. Documentation.

An essential aspect of any organization is the identification of functions and the assignment of responsibility for them to individuals. Requests for establishing a new organization or updating an existing Comptroller organization requires submission of the following data:

- Command, directorate, department, or division orders, manuals, directives, or standard operating procedures/guides;
- Position/job descriptions for all civilian and military billets;
- Organizational charts depicting chain of command and reporting relationships; and
- Process and flowcharts depicting work distribution.

1.2.2. Comptrollership Functions.

Effective Comptrollership is a vital element in organizational effectiveness. Comptrollers perform a wide range of functions under the description of financial management. The functions include accounting, budgeting, performance measurement and analysis, collection agent operations, accounts payable and receivable, reimbursable management, civilian payroll monitoring and efficiency review. See table 1 on the next page.

Table 1. Comptrollership Functions.

	Comptrollership Functions
While not all-inclusive, these functions are common to most assignments	Provides Commanding Officer with advice and assistance
	Performs all resource management related functions
	Monitors execution against plan using performance metrics
	Forecasts resource needs by assessing the organization's financial reports and customer needs
	Explains the effect of new regulations on the command and facilitates discussion between stakeholders to establish acceptable time frames for compliance
	Analyzes short-term resource needs to identify best use of available resources
	Evaluates the activities and policies of programs and recommends changes to improve services
	Uses multi-media software packages to prepare and present information
	Applies knowledge of the applicable legislative, administrative, and regulatory requirements found in the Government Performance Results Act, and educates management and staff on how they impact operations
	Develops, revises, implements, and maintains internal control principles and procedures
	Uses performance metrics and cost accounting to manage programs and to evaluate achievement of objectives
	Prepares and reviews performance metrics; uses performance metrics to prioritize and justify programs before submission of the budget
	Interprets financial data and trends in assigned programs
	Develops status of funds, management reports, and budget exhibits, based on current and accurate information
	Deals with auditors, including preparation for audits, working with auditors, commenting on audit reports, and develops corrective action plan
	Formulates, presents, and executes budget
	Explains importance and impact of specific budget issues to command officials
	Provides technical assistance in preparing internal budgets by evaluating proposed operating and financial plans in terms of the directorate/department priorities and financial resources
	Develops budget guidance and provides support in budget formulation
	Uses and applies appropriate financial principles, procedures, and ensures compliance with statutory and regulatory requirements
	Analyzes data and develops recommendations crossing Comptroller disciplines
	Serves as a mentor to less experienced personnel
	Provides continuous education to staff members from all departments to enhance their knowledge of the laws and regulations relating to the management of government funds
	Directs and monitors Medical Expense Performance Reporting System (MEPRS)
	Executes command's reimbursables program
	Monitors command travel

The subsequent four sections provide specific tasks associated with the major functional areas of resource management.

1.2.2.1. Budgeting.

Within budgeting lies the responsibility for providing guidance and instructions for budget preparation and submittals, compiling the command's annual budget, reviewing resource requirements, allocating funds, monitoring variances, and identifying areas where financial efficiencies can be realized. In compiling the budget, the requirements of the command as well as justification for various programs and projects must be reviewed. Recommendations for the distribution of funds to directorates, departments, and programs throughout the command should emanate from the budget officer. It is the responsibility of the budget officer to prepare and issue directives and instructions to ensure adherence to and compliance with policies promulgated by higher authority. The budgeting function continues during the fiscal year through monitoring budget performance and execution. Through efficient use of program analysis, remedial action to correct problems that arise can be developed and implemented. Additionally, areas can be identified where efficiencies and savings can be realized. It is also within the purview of the budgeting function to initiate action to adjust financial plans to available funds and, when required, submit requests for additional funds with justifications.

1.2.2.2. Accounting and Finance.

Responsibilities in this area are the management of the accounting program to include planning and directing the operation and adapting the program to best serve management's needs. Day-to-day accounting responsibilities encompass the maintenance of control and subsidiary accounting records in accordance with the agency's accounting principles and standards, input and validation of civilian payrolls, processing of public vouchers and performance of cost accounting functions. Fiscal reporting is required externally to interested agencies, and internally to accommodate management's financial information requirements. External reporting is performed by the Defense Finance and Accounting Service (DFAS).

1.2.2.3. Analysis and Evaluation.

The effective Comptroller must be competent in performing economic analysis, management analysis, cost/price analysis and program evaluation. Additionally, Comptrollers should be capable of performing cost/benefit analysis, quantitative analysis to include the application of statistical techniques, analysis of MEPRS data, and special studies to integrate and improve management information.

1.3. Knowledge Requirements.

The complexity of financial management within healthcare continues to increase as a result of legislative changes affecting healthcare benefits. The level of knowledge required of Comptrollers increases substantially as new programs are implemented that require additional management attention and reporting. Each billet or position will have its unique knowledge requirements, which are generally dependent upon the size and complexity of the command.

Knowledge of and familiarity with the following are minimum requirements:

- DoD, Navy, and BUMED structure, mission, functions, and their relationship to other organizational components;
- Finance, accounting, budgeting, and auditing concepts that support the programs and mission of the command and their impact on mission achievement;
- Comptroller General decisions, GAO standards, OMB circulars, Treasury Fiscal Requirements Manual, DoD Financial Management Regulations, (7000.14-M). Public laws, executive orders, and agency directives governing the budget process and execution. Current legislative initiatives (for e.g., Government Performance and Result Act (GPRA) implementation) knowledge of the DoD Planning, Programming, and Budgeting System, its processes, products, terminology, and guidance documents (e.g., Future Year Defense Plan, Defense Guidance, authorizations and appropriations, outlays, etc.);
- Technical references to advise managers of proper use of funds;
- Planning, Programming, Budgeting System (PPBS);
- Familiarity with data flows and interfaces among DFAS and non-DFAS systems;
- Support agreement processes and procedures, (e.g., intra/inter services support agreements, memorandums of understanding, military interdepartmental purchase requests, interagency cost reimbursement orders, local cooperation agreements, etc.);Resource Sharing and Resource Support agreements/VA/DoD Sharing Agreements
- Internal control principles, operations, and procedures;
- Appropriations law;
- Knowledge of the strategic planning process and how it relates to the mission;
- Knowledge of the types of information needed for strategic planning;
- Familiarity with major steps of effective planning and resource projection processes; and
- Processes to identify and incorporate potential linkages between planning and outcome.

1.3.1. Responsibilities.

The Comptroller's primary duty is to assist and advise the Commanding Officer in the effective management of resources. He/she is responsible

for managing the money, manpower, process improvement programs, management analysis, and, in the absence of an information systems officer, the medical information systems functions of the command. The Comptroller is an essential staff adviser to the Commanding Officer and, as such, should serve as a member of the executive committee/board of directors. The Comptroller must be concerned with everything and anything that could increase or decrease command resources. The Comptroller is the individual responsible to the Commanding Officer for carrying out the financial management activities of the command. The most significant duty of a Comptroller is to maintain stewardship over government resources.

Comptrollers provide resource advice and guidance to Commanding Officers and staff members. They are charged with developing and preparing the budget, as well as, issuing instructions explaining the process. They also monitor execution of the program/budget and exercise staff supervision and control over accounting and financial services. Comptrollers are responsible for coordinating in the development of performance factors, analyzing capabilities based on resources available, and then recommending appropriate funding to implement approved programs. They also evaluate organizational structure and functional responsibilities, and conduct work analyses and studies of organizational problems for the purpose of recommending improvements. Comptrollers must act as “honest brokers” in allocating resources and in so doing must exhibit the highest standards of integrity, discretion, judgment, and professional ethics.

The Comptroller’s responsibilities encompass a myriad of tasks even in the smallest and least complex of activities. The following list, while not all- inclusive, represents the major duties, responsibilities, and knowledge factors common to most assignments:

- Demonstrates broad understanding of principles of financial management expertise necessary to ensure appropriate funding levels. Prepares, justifies, and executes the budget for the command; using cost-benefit thinking to set priorities; monitors expenditures in support of programs and policies and Identifies cost-effective approaches;

- Ensures staff are appropriately selected, developed, utilized, appraised and rewarded;

- Validates documentation for recorded transactions;

- Maintains subsidiary records;

- Reconciles subsidiary records (mechanized and manual) to the general ledger;

- Performs a continuing review of subsidiary records;

- Reviews inactive transactions;

- Coordinates reviews between DFAS Field Site and the serviced activity; and
- Maintains documentary evidence required for review efforts.
- Manages workload reporting and MEPRS

1.3.2. Duties.

Comptrollers develop, coordinate and maintain an integrated system of staff service in the financial management area that will provide the commanding officer with the factual data essential for effective management control. The Comptroller translates program requirements into the required financial plan that formulates the activity's budget, compares program performance with the financial plan, analyzes variances, and determines where financial adjustments may be required. Program requirements and financial plans should be developed with input from command Directorates and must support the command's strategic plan. The Comptroller further directs a progress and statistical reporting system and is responsible for the conduct of accounting and for the effective coordination of budgeting, accounting, progress reports and statistics. Finally, the Comptroller exercises such internal fiscal review and control as may be deemed appropriate; promotes economy and efficiency in the performance of assigned programs.

1.3.3. Management Control Reporting Requirements.

Commanding Officers of activities are charged with the responsibility for ensuring that an Internal Management Control Program is established and maintained. Resource managers play a vital role in assisting the Commanding Officer in this endeavor by performing the following.

- Reconciliation and submission of required reports on time.
- Reconciliation of feedback reports or listings received from the DFAS Field Site.
- Following and maintaining internal control checklists for identifying errors in financial and accounting operations, ensuring that they are functional and effective.
- Ensuring that two basic types of data file analysis are done. The first type ensures a basic level of data file accuracy (data integrity). The second type aids in transforming data into information for decision-makers to use in evaluating past budget execution performance, current decision making, and establishing future performance goals.
- Performing fiduciary duties relating to the protection of U.S. Government resources and the reporting accuracy of financial information.

- Ensuring that all-outgoing status reports and formal communications are complete, accurate, on time, and contain useful information.

- Resolving problems encountered, performing follow-up on corrective actions initiated or taken and ensure preparation of reports on violations or loss of funds, if appropriate.

- Review unliquidated obligations.

1.3.4. Principles and Standards.

The principles and standards applicable to Comptrollership are formally codified in Public Law and in published documents issued by recognized accrediting organizations. Military Comptrollers are bound by the same generally accepted principles and standards as those imposed on civilian businesses and institutions.

The following is a partial list of generally accepted principles and standards to which Comptrollers must adhere.

- Financial reports must be consistent with established rules.

- Transactions must be recorded consistently and timely.

- Supporting transaction detail for accounts must be readily available.

- Accounting must be accomplished for each transaction.

- Internal controls must be established to provide reasonable assurance to management.

- Obligations and costs must comply with applicable laws.

- Assets are to be safeguarded against waste, loss, unauthorized use, and misappropriation.

- Revenues and expenditures are to be recorded and accounted for properly so that accounts and reliable financial reports may be prepared and accountability of assets is maintained.

- All resources acquired and used, and claims against those resources are to be recorded based on financial transactions.

- Fund identification of financial resources must be maintained in order to disclose compliance with financial authorizations and to prepare reports on the status of appropriations and funds for the Congress, the Office of Management and Budget, and the Treasury Department.

- Maintain accurate and complete financial data, including total operating expenses and total acquisition cost of real and personal property.
- Establish accounting control over all resources from receipt to consumption or disposal.
- Produce significant expense and cost information concerning programs, projects and other activities to support internal management needs.
- Assure compliance with OMB pronouncements, including those developed by the Federal Accounting Standards Advisory Board (FASAB); DoD accounting policies and standards; and other applicable regulations promulgated by the central fiscal agencies.
- Demand the highest ethical standards of integrity and honesty.
- Inspire, motivate, and guide others toward goal accomplishments.
- Consistently develop and sustain cooperative working relationships.
- Encourage and facilitate cooperation within the organization and with customer groups; foster commitment, team spirit, pride, and trust. Develop leadership in others through coaching, mentoring, rewarding and guiding employees.
- Integrity/Honesty - Instill mutual trust and confidence; create a culture that fosters high standards of ethics; behaves in a fair and ethical manner toward others, and demonstrate a sense of corporate responsibility and commitment to public service.
- Assure that effective controls are developed and maintained to ensure the integrity of the organization. Hold self and others accountable for rules and responsibilities.
- Understand and appropriately apply procedures, requirements, regulations, and policies related to specialized expertise.

1.4. Management Controls.

Management controls, in the broadest sense, include the plan of organization, along with methods and procedures adopted by management to ensure that its goals are met. Management controls include processes for planning, organizing, directing, and controlling program operations. Internal controls are a subset of management control. Key to performing a management control review is to produce flowcharts of the activity under review. These charts will lay the cornerstone of business process reengineering improvement efforts that may be required.

Management controls are the organization, policies, and procedures used by commands to reasonably ensure that:

- Programs achieve their intended results;
- Resources are used consistent with command's mission;
- Programs and resources are protected from waste, fraud, and mismanagement;
- Laws and regulations are followed; and
- Reliable and timely information is obtained, maintained, reported and used for decision-making.

1.4.1. Actions Required.

Commanding Officers and individual managers must take systematic and proactive steps to:

- Develop and implement appropriate, cost-effective management controls for results-oriented management;
- Assess the adequacy of management controls in programs and operations;
- Identify needed improvements;
- Take corresponding corrective action; and
- Report annually on management controls.

1.4.2. Annual Report.

Commanding Officers are required to submit an annual certification statement (Statement of Assurance) via the chain of command to the Chief, Bureau of Medicine and Surgery.

The annual certification statement states whether the command's system of management controls are effective and:

- Provides reasonable assurance that its mission can be executed effectively;
- Provides an evaluation of the level of protection afforded critical assets and identifies any material weaknesses.

1.4.3. Developing Management Controls.

Employees involved with the development and execution of strategies for implementing or reengineering programs and operations should focus on developing a management structure that assigns accountability for results. As part of this process, individuals must take systematic and proactive measures to develop and implement appropriate, cost-effective management controls.

Management controls guarantee neither the success of programs, nor the absence of waste, fraud, and mismanagement, but are a means of managing the risk associated with programs and operations. Managers should consider the extent and cost of controls relative to the importance and risk associated with a given program to ensure that controls are appropriate and cost-effective.

The proper stewardship of federal resources is a fundamental responsibility of all managers and staff. It is imperative that all resources are used efficiently and effectively and only to achieve the purpose for which the funds were granted. Resources must only be used in support of the command's mission, in compliance with applicable laws and regulations, and with the absolute minimum potential for the occurrence of fraud, waste and mismanagement.

The Department of the Navy Management Control Program was established as a result of the Federal Managers Financial Integrity Act (FMFIA) of 1982, codified as 31 U. S. C. 3512, and commonly referred to as the Integrity Act. The Act requires ongoing evaluations and reports on the adequacy of the systems of internal accounting and administrative control. The management control program is applicable to all programs and functions in every command.

Management accountability recognizes that all managers are responsible for timely performance of work, increasing productivity, reducing costs, maintaining integrity, and ensuring compliance with applicable laws. All levels of management are required to ensure that adequate controls exist within their areas of responsibility by performing risk assessments, management control reviews, and documenting and reporting the results.

1.4.4. Risk Assessment.

A risk assessment is a management evaluation of an assessable unit (a major organizational program or functional entity) aimed at identifying the potential for mismanagement, loss, fraud, waste, or abuse in a program or function. This is similar to an auditor identifying a control risk during an audit.

Unlike the audit, the risk assessment process includes an entire program evaluation over a five-year period. The objective of performing risk assessments is to attain a ranking of assessable units as high, medium, or low susceptibility to loss, unauthorized use of resources, errors in reports or information, illegal or unethical acts, and/or adverse or unfavorable public opinion. The ranking of

assessable units helps determine the priority for conducting management control reviews over a five-year period or cycle.

Assessable units rated as having a high risk must be reviewed during the first two years of a five-year cycle while reviews of all other assessable units rated medium or low are conducted over the entire five-year cycle. Assessments should be conducted as soon as possible on new programs and functions, those that have undergone extensive change, and those being discontinued or phased out.

Note: Currently, BUMED does not issue a comprehensive list of required reviews or assessments. Commands have the flexibility to conduct reviews and assessments that best meet local management needs. On occasion, special interest items will be identified to commands for review and assessment.

1.4.5. Management Control Review.

A management control review is a detailed examination of a program or an assessable unit to ensure management controls exist, are documented, and are functioning as intended. The reviews should identify weak, nonexistent, or excessive control and prompt the initiation of necessary actions to correct the deficiencies identified during the review. The managers responsible for the assessable unit under review conduct the reviews at each command. Alternative management control reviews may be performed by reviewing the results from audits and inspections. When performing alternative management control reviews, it is necessary to establish tested controls and to document results.

1.4.6. Functions Requiring Review.

It is imperative that each command conduct a review of safeguards and refinements to existing controls for material/financial accountability. The results of the review must be documented in writing and retained for future compliance reviews by higher authority. As a minimum each command must randomly review the proper execution of various directed programs such as:

- Cost reduction;
- Financial reports generated by or for the activity;
- Physical inventory and reconciliation;
- Maintain liaison and provide assistance to auditors of the Naval Audit Service assigned to perform continuous, periodic, or integrated audits. Provide similar liaison and assistance where appropriate to other audit or inspector representatives such as GAO, Inspector General, and command inspectors;
- Review Hot Line complaints;
- Review the civilian timekeeping and payroll functions; and

- Monitor the correction of deficiencies revealed by the Naval Audit Service, GAO, or by other external reports, analysis or observations.

1.4.6.1. Standards.

Managers must incorporate basic management controls into the strategies, plans, guidance and procedures that govern their programs and operations. Control standards are drawn in large part from the Standards for Internal Control in the Federal Government, published by the General Accounting Office (GAO).

Key control standards within each management control structure are outlined and briefly described below.

Compliance with Law:

All program operations, obligations and costs must comply with applicable law and regulation. Resources should be efficiently and effectively allocated for duly authorized purposes.

Reasonable Assurance and Safeguards:

Management controls must provide reasonable assurance that assets are safeguarded against waste, loss, unauthorized use, and misappropriation. Management controls developed should be logical, applicable, reasonably complete, and effective and efficient in accomplishing management objectives.

Integrity, Competence, and Attitude:

All command personnel must have personal integrity and support the ethics programs in their commands. The Standards of Ethical Conduct requires management to develop and implement effective management controls and maintain a level of competence that allows them to accomplish their assigned duties.

Delegation of Authority and Organization:

Managers should ensure that appropriate authority, responsibility and accountability are defined and delegated to accomplish the mission of the organization, and that the organizational structure is established to effectively carry out program responsibilities. Controls and related decision-making authority should be in the hands of line managers and staff.

Separation of Duties and Supervision:

Key duties and responsibilities in authorizing, processing, recording, and reviewing official command transactions should be separated among individuals. Appropriate oversight should be exercised to ensure individuals do not exceed or abuse their assigned authorities.

Access to and Accountability for Resources:

Access to resources and records should be limited to authorized individuals, and accountability for the custody and use of resources should

be assigned and maintained. Periodic comparison shall be made of the resources with the recorded accountability to determine whether the two agree. The frequency of the comparison shall be a function of the vulnerability of the asset.

Recording and Documentation:

Transactions should be promptly recorded, properly classified and accounted for in order to prepare timely accounting and reliable financial reports. The documentation for transactions, management controls, and other significant events must be clear, concise, and readily available for examination.

Resolution of Audit Findings and Other Deficiencies:

Managers should promptly evaluate and determine proper actions in response to known deficiencies, audit and other findings, and related recommendations. Managers should timely complete all actions that correct or otherwise resolve matters brought to their attention. Note: Documentation of corrective actions is a requirement

1.4.7. Internal Controls.

Internal controls are a subset of management controls. They represent the key measures used to ensure that there is prevention or timely detection of unauthorized acquisition, use, or disposition of command assets. Internal controls are the primary means of managing the risk associated with command operations.

When considering the implementation of additional controls, the importance and risk associated with a function or program must be weighed against the associated costs of implementation. Internal control consists of five interrelated components derived from the way management conducts business. They are an essential part of the management process. The components apply to all entities although they may be applied differently depending on the size and complexity of the entity.

The components are:

1. **Control environment:** The control environment sets the tone for the total organization and influences the awareness of controls amongst staff members.

2. **Risk assessment:** An assessment of a variety of internal and external risks faced by every entity must be completed.

3. **Control activities:** Control activities are the policies and procedures that help ensure compliance with management directives.

4. **Information and communication:** Accurate and relevant information must be identified and provided to the right people in a timely manner to meet their responsibilities.

5. **Monitoring:** Monitoring includes the processes that assess the quality of the systems performance over time.

1.4.7.1. Reviews.

The Commanding Officer is responsible for ensuring internal management controls are established, reviewed, and maintained. Documentation supporting completed internal control reviews must be maintained for two years after correction of all deficiencies or until the next review, whichever is later. Both corrected and uncorrected weaknesses discovered during the fiscal year are to be included in feedback statements for inclusion in the annual report.

1.4.8. Mentoring.

The BUMED Comptroller actively supports mentoring as a means to furthering professional development. Mentoring is invaluable in helping to ensure the success of those currently assigned to responsible positions in the financial management field and to provide an assurance that future staffing requirements are met. Mentoring is a function that demands a continuing commitment from seniors and juniors alike. Whether you are a manager, supervisor, or employee, it is imperative that you share your expertise with less experienced employees. Every individual should become a mentor, share their experiences, and assist Navy careerists in achieving their fullest potential.

CHAPTER 2

LEGAL ASPECTS OF RESOURCE MANAGEMENT

This chapter focuses on legal responsibilities pertaining to stewardship of funds and resources.

2.0. Legal Aspects of Resource Management.

2.1. Overview.

Commanding Officers are responsible for the substance and validity of the command's budget, the costs that are actually incurred and charged against available funds, and the resulting performance. He/she must also be aware of the different appropriation categories and what can legally be purchased with the funds from each appropriation. The Commanding Officer must ensure that the progress of the command in attaining its goals and the rate of resource consumption are closely monitored. The Supreme Court has underscored the principle that unlike other management areas, a commander may feel free to do anything not expressly prohibited, however, in fiscal matters the commander must have affirmative authority to spend or obligate funds for a particular purpose. In other words, just because you have the funds available and Congress has not expressly prohibited buying a specific item or service does not mean you can do it. Instead, you must be prepared to show how Congress has **authorized** that kind of expenditure.

2.2. Regulatory Basis.

The regulatory basis of a Commanding Officer's financial management responsibility is found in United States Navy Regulations, 1990, chapter 8. The following excerpts apply:

> Paragraph 0802.1: "While the officer in command may, with personal discretion and when not contrary to law or regulations, delegate authority to subordinates for the execution of details, this delegation of authority shall in no way relieve the officer in command of continued responsibility for the safety, well-being and efficiency of the entire command."
>
> Paragraph 0802.3: "The officer in command shall be responsible for economy within his or her command. To this end, the officer in command shall require from his or her subordinates a rigid compliance with the regulations governing the receipt, accounting, and expenditure of public money and materials, and the implementation of improved management techniques and procedures."

2.3. Public Law.

In addition to the financial management responsibilities contained in United States Navy Regulations, Commanding Officers are held accountable by Public Law and, more specifically, by Appropriation Law. The specific laws governing the legal responsibilities of those responsible for the management of government funds are codified in 31 United States Code (U.S.C.). Pertinent sections of 31 U.S.C. are provided below.

31 U. S. Code Section 1301 (a)

This provision of law dealing with the application of monies appropriated by Congress requires that funds be used only for purposes for which the appropriation was made.

The law states:

"Appropriations shall be applied only to the objects for which the appropriations were made, except as otherwise provided by law".

As an example, this law provides that funds appropriated for Operations and Maintenance, such as supplies, civilian salaries, utilities or facility repairs may not be used for investments, such as procurement of a large piece of medical equipment or a major construction project.

31 U. S. Code Section 1341 (a), 42, 49-50; 1511-19

These particular provisions are referred to as the *Antideficiency Act* (ADA) and are the most important legal limitations affecting Comptrollers and Commanding Officers.

Amongst these statutes the one most commonly referred to is 31 U. S. Code Section 1517 (a), which prohibits any officer or employee from making or authorizing an obligation in excess of the amount available in an appropriation or fund. Simply stated, this is a prohibition against over-committing, over-obligating, or over-expending Appropriated Funds when you receive an allotment, an operating budget, and, under certain conditions, reimbursable orders. Other important provisions are:

Prohibition against the acceptance of voluntary services or the employment of personal services in excess of that authorized by law, except in cases of an emergency involving the safety of human life or the protection of property.

Provides that persons causing a violation may be subject to discipline, which may include suspension without pay, or removal from office. Any person who knowingly and willfully causes a violation may be subject to such criminal penalties as a fine not to exceed $5,000, or imprisonment for not more than two years, or both.

Prohibits the involvement of the government in any contract or obligation to pay money in advance of an appropriation.

Requires apportionment by months, quarters, other regular periods, by activities or functions, or a combination of both methods.

Requires the head of each agency to issue regulations establishing an administrative control system with a dual purpose:

- First, to keep obligations within the amount of apportionment; and
- Second, to enable the agency to fix responsibility for making obligations in excess of the apportionment.

The most common violations of U.S. Code Section 1517 occur as a result of a violation of U.S. Code Section 1301. After funds are used inappropriately (a violation of Section 1301), the accounting records must be adjusted to reflect the proper charges to the proper appropriation. In accomplishing this, it is sometimes discovered that insufficient funds are available in the properly charged appropriation to make the correction. For this reason, a violation of Section 1517 occurs.

A useful reference tool has been developed to assist Commanding Officers and Comptrollers in monitoring and preventing potential violations of the Antideficiency Act. It contains important checkpoints for use in detecting and preventing violations of 31 U.S. Code Section 1517. The table identifies the source of funds, fund category, associated funding document, reporting document, how a violation occurs, and where to detect violations.

Table 1. Checkpoints to Identify Violations of 31 U.S. Code Section 1517(a).

31 U.S. Code Section 1517(a) Checkpoints					
Source of Funds	**Category**	**Funding Document**	**Reporting Document**	**How a Violation Occurs**	**Where to Detect Violations**
O&M (Regular & Reserve)	New Obligational Authority (NOA)	Resource Authorization (NAVCOMPT Form 2168-1)	USSGL Trial Balance Report	When the cumulative quarterly New Obligational Authority in Column (11) of NAVCOMPT Form 2168-1 is exceeded.	An apparent violation is indicated when the USSGL Trial Balance Report reports a debit balance in the account 4610.0100 (Formerly UGL 3211). Uncommitted/Unobligated Authorization-Direct Program during the current fiscal year or a debit balance in the . Direct Unobligated Balance Available in Expired Accounts used to control the various programs or categories.
	OB Restriction/ Limitations	NAVCOMPT Form 2168-1: Remarks section will clearly identify items subject to 31 U.S. Code Section 1517(a)	USSGL Trial Balance Report	When new obligational authority that is restricted to a given item is exceeded or not adhered to.	The General Ledger accounts reported in the USSGL Trial Balance Report provide the visibility to detect an apparent violation of 31 U.S. Code Section 1517(a). The activity comptroller should provide identification of the General Ledger accounts used to control the various programs of categories.

31 U.S. Code Section 1517(a) Checkpoints					
Source of Funds	Category	Funding Document	Reporting Document	How a Violation Occurs	Where to Detect Violations
	Reimbursable Authority	Project Order (PO) or Work Request (NAVCOMPT Form 2275), & other reimbursable documents	Local management reports such as the Reimbursable Work Order Records & Report on Reimbursable Orders (NAVCOMPT Form 2193)	When obligation &/or accrued costs exceed the amount authorized in the funding document & the funding document conveys 31 U.S. Code Section 1517(a) responsibility.	Acceptance of a Reimbursable Order for Work or Services automatically increases the amount available for obligation within the Operating Budget. Obligations/ accrued costs must not exceed the amount of the total amount authorized in the Reimbursable Order. As a check, local management reports will reflect obligations, expenditures & billed amounts for each Reimbursable Order. These reports should be reconcilable with records maintained by the Authorization Accounting activity such as the Reimbursable Work Order Record (NAVCOMPT Form 2164) & the Reimbursable Orders Received Journal (NAVCOMPT Form 2166), The Report on Reimbursable Orders (NAVCOMPT Form 2193) will provide funds status.

31 U.S. Code Section 1517(a) Checkpoints					
Source of Funds	Category	Funding Document	Reporting Document	How a Violation Occurs	Where to Detect Violations
RDT&E, N	New Obligational Authority (NOA)	NAVCOMPT Form 2189-1	USSGL Trial Balance Report	Obligations in excess of the amount authorized by the operating budget for each program element.	An apparent violation is indicated when the USSGL Trial Balance Report reports a debit balance in the account 4610.0100 (Formerly UGL 3211). Uncommitted/Unobligated Authorization-Direct Program.
	Reimbursable Authority (NAVCOMPT Form 2275)	Order for Work & Services	NAVCOMPT Form 2193 & local management reports	When obligations &/or accrued costs exceed the amount authorized in the funding document, the admonitions of 31 U.S. Code Section 1517(a) apply separately to each accepted reimbursable order containing a legal constraint; also, when total obligations (accrued costs & outstanding obligations) exceed the reimbursable programs element availability.	Acceptance of a Reimbursable Order for Work or Services automatically increases the amount available for obligation within the OB. Local reporting systems should be established to identify each Reimbursable Order, amount authorized, commitments, outstanding obligations accrued costs & billings against each Reimbursable Order.
Military Const (USN/USNR & Gift Fund)	Allotments/ Suballotments	NAVCOMPT Form 372	NAVCOMPT Form 2025	When obligations exceed authorizations	NAVCOMPT Form 2025: Gross Obligations: “Current Total” (Column 8) must not exceed Authorizations “Current Total” (Column 4)

31 U.S. Code Section 1517(a) Checkpoints					
Source of Funds	Category	Funding Document	Reporting Document	How a Violation Occurs	Where to Detect Violations
	Reimbursable Authority	Order for Work & Services (NAVCOMPT Form 2275)	NAVCOMPT Form 2193 for each Reimbursable Order; local management reports; & Division Status Report (NAVFAC 2315)	When obligations &/or accrued costs exceed the amount authorized in the funding document, the admonitions of 31 U.S. Code Section 1517(a) apply separately to each accepted reimbursable order. When total obligation (accrued costs & outstanding obligations) exceed total reimbursable availability at the budget project level.	Acceptance of a Reimbursable Order for Work or Services automatically increases the amount available for obligation with the allotment. Billings must not exceed the amount of each funded document. Local reporting systems should be established to identify each Reimbursable Order, amount authorized, commitments, outstanding obligations, accrued expenditures & billings against each.
MPN	Allotments/ Suballotments	NAVCOMPT Form 372	USSGL Trial Balance Report	When obligations exceed authorizations.	An apparent violation is indicated when the USSGL Trial Balance Report reports a debit balance in the account "Uncommitted/Unobligated Authorization-Direct Program."
RPN	Allotments/ Suballotments	NAVCOMPT Form 372	NAVCOMPT Form 2025	When obligations exceed authorizations.	NAVCOMPT Form 2025: Gross obligations "Current Total" (Column 8) must not exceed Authorizations "Current Total" (Column 4)

31 U.S. Code Section 1517(a) Checkpoints					
Source of Funds	**Category**	**Funding Document**	**Reporting Document**	**How a Violation Occurs**	**Where to Detect Violations**
DON Stock Fund (Navy Portion)	Budget Project Level	Budget Project Suballocation (NAVSUP Form 1084)	NAVSUP Form 1091 Project Control Ledger Summary	When commitments or obligations exceed suballocation.	NAVSUP Form 1091: Under "Current Total," obligations or commitments must not exceed authorizations.
DON Stock Fund (Navy Portion)	Allotment Level	NAVCOMPT Form 372	NAVCOMPT Form 2129 Status of Fund Authorization-Stock Fund	When commitments or obligations exceed total allotment.	NAVCOMPT Form 2129: Under "Current Total," obligations or commitments must not exceed authorizations.
DON Stock Fund (Navy Portion)	Individual procurement document	Purchase request or requisition with firm limitation		When purchasing office is a separate entity not under the immediate supervision of the commanding officer of the activity placing the limiting requisition or request & an order is placed in excess of the limitation.	Contract/Purchase Order files of purchasing activities.

31 U.S. Code Section 1517(a) Checkpoints					
Source of Funds	Category	Funding Document	Reporting Document	How a Violation Occurs	Where to Detect Violations
DON Stock Fund (Marine Corps Portion)	Allotments/ Suballotments	NAVCOMPT Form 372	NAVCOMPT Form 2025	When obligations exceed authorizations.	NAVCOMPT Form 2025: Gross obligations "Current Total" (Column 8) must not exceed Authorizations "Current Total" (Column 4)
Defense Business Operation Fund (DBOF)	Capital Budget plus Major Maintenance	Annual Cost Authority	Monthly Obligation Report	When obligations exceed cost authority.	Compare obligations on monthly report with cost authority.
MPMC	Allotments/ Suballotments	NAVCOMPT Form 372	NAVCOMPT Form 2025	When obligations exceed authorizations.	NAVCOMPT Form 2025: Gross obligations "Current Total" (Column 8) must not exceed Authorizations "Current Total" (Column 4)
RPMC	Allotments/ Suballotments	NAVCOMPT Form 372	NAVCOMPT Form 2025	When obligations exceed authorizations.	NAVCOMPT Form 2025: Gross obligations "Current Total" (Column 8) must not exceed Authorizations "Current Total" (Column 4)
Family Housing Mgt. Account, Defense	Allotments/ Suballotments	NAVCOMPT Form 372	NAVCOMPT Form 2025 & Housing Cost Report	When obligations exceed authorizations.	NAVCOMPT Form 2025: Gross obligations "Current Total" (Column 8) must not exceed Authorizations "Current Total" (Column 4).

31 U.S. Code Section 1517(a) Checkpoints					
Source of Funds	**Category**	**Funding Document**	**Reporting Document**	**How a Violation Occurs**	**Where to Detect Violations**
SCN, WPN, APN, OPN, PMC	Allotments/ Suballotments	NAVCOMPT Form 372	NAVCOMPT Form 2025	When obligations exceed authorizations.	NAVCOMPT Form 2025: Gross obligations "Current Total" (Column 8) must not exceed Authorizations "Current Total" (Column 4)
	Reimbursables	DD Form 448 (MIPR)	Order for Work & Services (NAVCOMPT Form 2275)	When obligations &/or accrued costs exceed the amount authorized in the funding document, the admonitions of 31 U.S. Code, Section 1517(a) apply separately to each accepted Reimbursable Order containing a legal constraint.	Acceptance of a Reimbursable Order for Work or Services automatically increases the amount available for obligations within the allotment. Local reporting systems should be established to identify each Reimbursable Order, amount authorized, commitments, outstanding obligations, accrued expenditures, & billings against each.

2.4. Antideficiency Act Violations.

2.4.1. Overview.

The information that follows is provided for use in learning more about the Antideficiency Act (ADA) and how it can affect you and your organization. The information provided in this document is not intended to be all-inclusive; however, it contains the most relevant aspects of the law and guides you toward further detail.

2.4.2. Compliance.

Fiscal law training is an integral component of a command's financial management function as it is the primary measure of ensuring compliance. Training ensures personnel are knowledgeable of requirements of the various laws with which they are mandated to comply including the ADA. The scope of training should include what constitutes a violation, common types of violations, and how to prevent violations. Successful completion of training is a pre-requisite to conducting formal investigations, but, more importantly, training is the key to prevention of violations. Recently issued Office of the Secretary of Defense (OSD) guidance was precipitated by congressional interest and their perception that ADA violations were not taken seriously by DoD. An ADA violation is a violation of Federal Law. Violations create negative public and congressional perceptions and jeopardize Navy funding. It is incumbent upon every individual to do their part to prevent ADA violations. This will benefit the Navy in the execution of current resources and with acquisition of future resources. As responsible stewards of taxpayer dollars, you must strive to obtain the optimum use of available resources, within the limits of the law.

2.4.3. Violations.

The competent stewardship of resources requires the efforts of everyone within the organization from the commanding officer to those at the deck plate. When a violation occurs the reporting and processing of those cases must continue expeditiously. The breakdown or oversight in the process should be identified and corrected. Identifying the cause of the error may highlight a fault in the process, which could be corrected to benefit those throughout the organization.

Responsibility for a violation is fixed at the moment when the improper activity occurs. A responsible party is the person who has authorized or created the over distribution, obligation, commitment, or expenditure in question. Reports may name commanders, budget officers, or finance officers because of their position if they failed to properly exercise their responsibilities.

Generally, the responsible party will be the highest ranking official in the decision-making process that had either actual or constructive knowledge of precisely what actions were taken and the impropriety or questionable nature of such actions.

Over the last few years, violations have been reported in the following areas:

- Funds used for a purpose other than the authorized purpose;
- Erroneous charges/accounting errors to closed appropriations;
- Procurement of end items that exceeded O&M fund expense / investment threshold; and
- Minor construction limitation exceeded.

These problem areas require special attention. The comparatively high occurrence of violations in these specific areas requires a concentrated effort to examine the ADA in relation to these areas. Although not all alleged violations unfold as actual violations of the ADA statutes, the "alleged" violations nevertheless represent problem areas or pitfalls to be avoided. When an alleged or suspected violation has been identified it must be reported to higher authority and a Preliminary Review must be conducted.

2.4.3.1. Preliminary Antideficiency Act Reviews.

Within 10 business days of receipt of a draft report that alleges a potential violation, the Comptroller of a field activity shall request that a preliminary review of the potential violation be initiated within the next 30 days.

A preliminary review is performed to determine whether a Potential ADA violation has occurred and often forms the foundation for a formal investigation. Preliminary reviews develop the facts and circumstances which are used in deciding whether to commit further resources to a formal investigation, and includes checks for duplications or other errors in reviewing and recording commitments and obligations to ensure they are valid and properly chargeable against the funds involved, and verifying actual fund status in the correct account at the time the transaction creating the problem occurred. A preliminary review does not attempt to identify responsible individuals, recommend corrective actions, or collect other information required during a formal investigation. However, it can provide a formal investigating officer with information that is vital to quickly gaining an understanding of facts, issues, and the identities of potential witnesses.

2.4.3.2. Identifying Potential Violations.

Potential ADA violations are often identified based on the findings and recommendations presented in audit reports. However, it is not uncommon for preliminary reviews to be initiated based on information provided by individuals who suspect a potential violation as a result of information acquired through the normal course of business.

2.4.3.3. Reporting Suspected Violations.

Once a potential violation is suspected, it must be reported to the Commanding Officer. Upon notification of a suspected violation, the Commanding Officer should request a Site Assist from the HSO to validate the violation. If the violation is validated, a preliminary report is forwarded to BUMED (01).

2.4.3.4. Selecting a Preliminary Review Official (PRO).

BUMED appoints Preliminary Review Officials and assigns control numbers to cases. In selecting a PRO, consideration must be given to his or her expertise in Financial Management and understanding of Fiscal Law, as well as the ability to perform an independent review. To ensure independence, it is highly recommended that the PRO be selected from an organization external to the immediate organization being investigated (e.g., outside the command where the potential violation may have occurred). The appearance of a conflict of interest or bias should be the determining factors against selection. It is also desirable, but not mandatory, that the reviewer's grade/rank be equal to, or greater than, the highest-ranking individual whose actions are under review. PROs do not have to be selected from the roster of trained and qualified ADA investigators.

2.4.3.5. Local Staff Judge Advocate Responsibilities.

The PRO is entitled to the full cooperation of the assigned SJA and the supporting financial management directorate for the command where the preliminary review is conducted.

2.4.3.6. Functional Expert Responsibilities.

Functional expertise will be provided to the PRO as needed. Areas of expertise may include civil engineering, contract management, accounting, and financial management.

2.4.3.7. PRO Responsibilities.

The PRO's role is that of fact-finder and advisor to the selecting and appointing organization and BUMED as to the likelihood that an ADA violation has occurred. The reviewer's position is not one of advocate for or against a particular interpretation of the facts, but rather an impartial investigator. The reviewer and his/her legal advisor are encouraged to consult with the HSO or applicable legal office, during the preliminary review that, in turn, will consult with BUMED as required.

2.4.3.8. Preliminary Review Report (PRR) Requirements.

The preliminary review results should be reported in a PRR. The following outline shall be used in preparing the PRR.

- Authority:
  - Identify the Case Control Number.
  - Identify the name, rank/grade, title, and date of appointment (appointment letter should be included as an attachment).
- Matters reviewed:
  - Include the names, ranks, and titles of the individuals contacted who provided information relevant to the review.

- Include the date the potential violation occurred, the date of discovery, amount of violation and accounting classification.

- Describe the methods used to accomplish the review (face-to-face or telephone interview; research of legal, financial, and management issues; review of financial management records and documents, etc.).

- Discuss any related issues that were identified but found not to be within the scope of the review, and the rationale for omitting them.

- Facts and Discussion:

  Describe in detail the events, circumstances, and evolution of the issues that led to the suspected potential violation. Provide facts deemed relevant to resolving the issues. These facts must be listed in the report to support the recommendation for or against initiating a formal investigation. The facts shall be listed along with a discussion on how they are relevant. This section should include a description of the process in place at the time and the problem(s) the process created.

  Discuss how concerns over the potential violation surfaced (if it resulted from an audit, identify the audit report by title, number, date, and issuing organization). If an audit recommendation is based on asserted conclusions of law, request the assigned legal advisor provide an independent analysis of the auditor's legal conclusions. Conclusions of law are not facts, but are characterizations of the duties, responsibilities, or liabilities of individuals or organizations, which result from facts. If the facts recited by the audit report are not material to the conclusion of law being drawn, or are lacking altogether, such a finding by the reviewing official is appropriate and necessary in a PRR. For example; if an audit report concludes that expenditures from an operation and maintenance (O&M) appropriation for renovation of a building exceeded the statutory limit on maintenance and repair, thus triggering a potential ADA violation, a conclusion of law has been stated by the auditor, i.e., that the work performed was construction and not repair. A material fact supporting the conclusion of law would be the conversion of the original structure to an entirely different use or purpose. Such a fact would be inconsistent with a repair (a legitimate purpose of the O&M appropriation), to which no absolute ceiling on expenditure applies.

- Summarize relevant testimony and state any presumptions that were sustained or rebutted through facts established by the review, any questions of fact that cannot be resolved without a formal investigation, and any other comments or findings that are pertinent to the subject of the review.

- Clearly articulate the basis of any potential violation.
  Include the following:

- Accepted voluntary services;
- Charged an incorrect appropriation when funds are not available from the correct appropriation;
- Disbursement(s) exceeded recorded obligations(s);
- Obligation exceeded appropriation/fund availability; Exceeded limitation on local obligation authority;
- Exceeded minor construction limitation;
- Charged incorrect fiscal year when funds are not available from a correct fiscal year; and
- Other (explain).

- Identify the statutory rule or regulation purportedly violated, i.e., 31 U.S.C. ß 1517(a) or 1341(a). Identify the level at which available funding was allegedly exceeded (CUIC, OB Holder, appropriation or limitation). This can be determined by identifying the holder of funds at the time that a liability was incurred. If budget authority was provided to a lower echelon of command or program responsibility by means of a Resource Authorization document, the addressee is usually the holder of funds. If the Resource Authorization is withdrawn without obtaining written confirmation of availability for withdrawal from the lower subdivision of funds, the holder of funds will be at the higher or withdrawing subdivision level. If an over obligation results from a failure of the lower subdivision to post a valid pre-existing obligation prior to advising the withdrawing subdivision of the unobligated balance available, the holder of funds will be at the lower subdivision.

- State when the corrective entry (funding correction) was posted or when it will be posted (additional funds received, funds realigned, etc.).

Note: A deferred posting of a corrective entry does not avoid the necessity to report a violation.

- Other Areas of Discussion:
  Discuss any other issues that may not have directly caused the violation but are essential to complete the report.

- Conclusion:
  State whether, based on the findings of the preliminary review, a formal investigation is necessary. Attach all documentation that supports the conclusion. In certain cases, a reasoned conclusion may be impossible without audit support. If an audit is considered necessary to properly develop the facts, explain the reason(s) why in the conclusion.

- Legal Opinion:
  The PRR is incomplete without an attached legal opinion. The legal opinion should not declare an actual ADA violation. This is the function of the formal investigation. The legal opinion should identify, interpret, and apply relevant

statutes, instructions, regulations, and precedent from Comptroller General Opinions and other sources to the facts.

The legal opinion should also assess the adequacy of the fact-finding to support the reviewer's recommendation:

- Do descriptions of the roles played by involved individuals suggest a need for follow-up questions? If the apparent over obligation resulted from the unratified actions of someone who lacked authority to bind the Government, there is no apparent violation.

- In potential violations of the purpose statute, has the underlying basis for the choice of appropriation been fully developed? If an exercise in professional judgment as to choice of funds appears to be rationally based, properly documented, and not clearly outside the parameters of published funding guidance at the time of the decision, then a formal investigation may not be warranted. Explain why.

- Has the impact of a correction to an unobligated balance been adequately explained, i.e., was the unobligated balance in the proper account sufficient to absorb the corrective entry?

- Has the context for the alleged funding error or omission been adequately established, i.e., potential violation versus accounting error? The latter is more likely when the mistake is discovered soon after it is made, and can be corrected without the necessity of reprogramming actions or withdrawals from a higher-level subdivision of funds.

- Was the appropriation apparently exceeded (31 U.S.C. 1341(a)) or only the lowest administrative subdivision (31 U.S.C. 1517(a)). If the latter, a violation is still possible, but the remedy will not require a supplemental appropriation. If funds are available for withdrawal from other programs or accounts at the lowest subdivision of funds to cover the corrective entry and no other statutory or administrative limitation on obligation authority has been exceeded (e.g., exceeding an allotment or a statutory cost ceiling), a recommendation against a formal investigation is a likely result.

A list of some different types of alleged ADA violations from completed investigations is provided in table 2.

Table 2. Examples of ADA Violations.

Examples of ADA Violations
An activity accepted a reimbursable order, which obligated current year funds for future needs
Appropriated funds were used to support Non-Appropriated Fund (NAF) activities (not eligible for appropriated fund support).
Current year funds were issued against future year requirements
O&M funds were used to construct four facilities costing about $2.1 million
Expired (not available for obligation) funds were issued for future needs
Activity exceeded established funding ceiling
Army activity contracted for security guard services. This is prohibited by law.
Federal funds were used to demilitarize a tank given as a gift to the VFW. This is prohibited by law.
Funds were used for a purpose other than the authorized purpose
A command failed to accurately record expenditures, causing an over-expenditure of project funds
A command exceeded funding allotment/sub-allotment
Erroneous charges were made through accounting errors to closed appropriations
End items that exceeded O&M fund expense/investment threshold were procured with O&M funds
Expenditures were made that were not authorized or were prohibited by law
Expenditures were made that exceeded the amount available in an appropriation
A command accepted voluntary services
Current year funds were used to procure future years' needs
Contractor claims exceeded available construction or project funds
Severable contracts were funded improperly when crossing fiscal years

These alleged ADA violations were discovered by outside investigations as well as internal audits. Frequently audits, whether external or internal, reveal violations during the course of their daily responsibilities. Conversely, internal management, both financial and non-financial, often uncovers alleged violations during the course of their daily responsibilities. It is clearly preferable that violations or alleged violations are discovered through self-monitoring as opposed to an audit. It is incumbent upon each of us to correct problems and to prevent a recurrence. As stated previously, not all alleged ADA violations are determined to be actual violations. Approximately 60 percent of alleged ADA violations investigated during FY 95 and the first quarter of FY 96 were determined to be actual violations. All alleged violations must be corrected whether due to improper use of funds or any other type of error.

During the adjustment process, it may be discovered that some of the alleged violations are "correctable" and can be averted. To illustrate this point, while some of the alleged violations listed above are direct violations of the ADA statutes, others can only lead indirectly to a violation. Whether or not a violation occurred will be determined during the correction of the error. For example, in the first situation, "funds used for a purpose other than the authorized purpose," is not a violation. However, a violation will be triggered if the proper funds are unavailable to make the necessary correction, because the correct appropriation is now over-obligated. Similarly, in the second situation listed above, we have a basic accounting error, which led to the over-obligation of an account.

The three ADA statutes most frequently cited are contained in Title 31 of the United States Code, sections 1341, 1342, and 1517. Section 1341 prohibits a government employee from making or authorizing an expenditure or obligation exceeding an amount available in an appropriation or fund. This is an over-obligation or over-expenditure of available funds. Section 1342 prohibits a government employee from accepting voluntary services except for emergencies involving the safety of human life or the protection of property. Similar to section 1341, section 1517 prohibits government employees from making or authorizing an expenditure or obligation exceeding an apportionment or formal administrative subdivision of funds.

The following are additional examples of alleged violations that occurred. In the cases involving actual violations, the statute(s) violated are provided.

Table 3. Examples of ADA Violations & Corresponding Action Taken.

Examples of ADA Violations & Corresponding Action Taken	
Action	**Alleged Violation**
Violation averted	A contract was funded over several years with several appropriations. An accounting error resulted in charging the wrong year, thereby, placing the appropriation in an over-disbursed position.
Violation of 31 U.S. Code, Section 1341	U.S. funds were used to support host nation personnel during exercises without appropriate reimbursement agreements.
Violation of 31 U. S. Code Section 1341	National Guard personnel were placed in an active duty status and federal funds were used to support a State public affairs function.
Violation of 31 U. S. Code, Section 1341	31 U. S. Code, Section 1341 Appropriated funds were used to procure food and beverages for holiday receptions.
Violation of 31 U. S. Code, Section 1342	Voluntary Services Program extended to supplement appropriated funded work force. Controls and reviews not established. Resulted in acceptance of unauthorized voluntary services.
Violation of 31 U. S. Code, Section 1517	Accepted voluntary services. Efforts were increased to complete a project in order to balance a schedule shortfall, which resulted in increased labor costs. Expenditures were not adequately monitored in light of increased activity. Exceeded allotment.

Corrective actions must be taken to address these errors, regardless of whether the ADA violation is averted. Table 4 contains a sampling of corrective actions that can be taken to address violations and errors.

Table 4. Corrective Actions of ADA Violations.

Corrective Actions of ADA Violations
Require Fiscal Law training for command personnel
Provide additional command emphasis, to include memoranda and bulletins to generate awareness on: lessons learned, statutory limitations, and emphasizing accountability for compliance with statutory requirements
Develop procurement checklists, ensure the appropriate review of contract execution and funding
Revise performance standards for project and technical managers to include fiscal integrity and fund management
Request DFAS assistance in evaluating the financial operations
Request Navy Audit Service to evaluate specific internal controls
Clarify responsibilities between individuals responsible for contract execution and individuals responsible for fund management
Although the alleged violation is a problem that must be addressed and corrected, you should determine the root cause of the alleged violation. This is integral to preventing future occurrences of the same type violation. The causes leading to ADA violations are varied. Some major reasons why these alleged violations occurred follow:
1. Lack of understanding of obligation rules with respect to contracts crossing fiscal years
2. Lack of understanding of legal limitations on project expenditures
3. Failure to reconcile disbursements to obligations
4. Failure to accurately report and record costs
5. Lack of knowledge of the appropriate use of funds and the purpose for which the funds were made available
6. Failure to establish adequate controls to monitor disbursements against an open allotment
7. Failure to follow established procedures
8. Doing business as always without determining if the rules have changed

Corrective Actions of ADA Violations
9. Failure to follow existing rules and procedures for funding and contract administration
10. Failure to perform required manual reconciliation of accounting reports and systems due to the absence of key personnel
11. Personnel unaware of legal prohibitions
12. Fund certification was made based on limited explanation on the use of funds. Based on the explanation, funds cited appeared appropriate
13. Negative unliquidated obligations
No one is immune from these situations. ADA violations do not just occur within the resource management community, they can happen to anyone in any functional area. The best prevention is education and awareness.

2.4.4. Disciplinary Actions.

Title 31 U.S. Code, sections 1349 and 1518 provide for adverse personnel actions. Section 1349 states, in part, that a government employee committing an ADA violation "shall be subject to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office." When ADA violations occur, Commanding Officers or immediate supervisors are responsible for administrative discipline. Disciplinary actions are administered on a case-by-case basis. The Under Secretary of Defense, Comptroller (USD(C)) takes special interest in the disciplinary action, or lack of disciplinary action taken.

Disciplining officials are required to:

1. Acknowledge in writing that he or she understands that (a) a violation of the ADA is a violation of a Federal statute; (b) the Department is required to report the violation to the President and the Congress of the US; (c) even though a violation may not have been committed willfully or knowingly that, by itself, does not justify a decision not to administer disciplinary action; and (d) disciplinary action commensurate with the severity of the violation and other factors should be taken against the individual(s) named responsible for the violation.

2. Provide a written statement addressing why he or she believes that the disciplinary action taken, or the failure to take disciplinary action, is commensurate with the severity of the violation. If there are extenuating circumstances, they must be considered.

3. Most people are not aware that an alleged ADA violation is occurring until it is already too late. The majority of all alleged ADA violations are inadvertent. The exception is an individual who knowingly and willfully violates the ADA statutes. In these rare instances, the case is turned over to the Navy Criminal Investigating Command. Stiff criminal penalties can be imposed as provided by 31 U. S. Code, sections 1350 and 1519, which carry a fine of not more than $5000, imprisonment for not more than two years, or both.

2.4.5. Guidance.

Guidance is issued by each echelon in the chain of command including, the Department Of Defense, Tricare Management Activity (TMA), Chief of Naval Operations, and the Bureau of Medicine and Surgery (BUMED). While this may seem confusing initially, BUMED managed activities are required to follow the guidance issued by BUMED. BUMED interprets higher-level guidance and issues implementation guidance to sub-activities to ensure that BUMED specific requirements are met while adhering to higher-level guidance. In those rare instances when conflicting guidance is encountered, activity personnel should contact their Healthcare Support Office for advice and assistance. All requests for determination or clarification of guidance must be forwarded through the chain of command for proper resolution.

2.5. Common Appropriation Issues.

2.5.1. Contracting.

Comptrollers are not normally charged with the task of contracting for work, services, or supplies. The major reason is the prohibition against one individual having authority to perform all aspects of a transaction that obligates the government (i.e., identify requirement, authorize funding, execute the purchase, receive, and certify for payment). Furthermore, internal control principles specifically require a separation of duties. Contracting is normally performed by the command's materials management or logistics department or, by another command. While comptrollers are not directly involved in procurement and contracting functions, they are responsible for authorizing funds for procurement documents and, as such, are fully accountable for the proprietary use of funds. Comptrollers must become thoroughly familiar with the rules governing procurements and the issuance of contracts, which obligate the United States. Major contract issues are illustrated in the following sections.

2.5.1.1. Investment Equipment.

Items of equipment having a unit price of $100,000 or more and a useful life of two years or more are procured with funds from the Other Procurement, Navy (OPN) or Other Procurement, Defense Health Program (OP, DHP) appropriations. **NOTE**: Equipment items not meeting the $100,000 threshold are classified as expense equipment and are procured with funds from the Operations and Maintenance accounts. The threshold has changed several times during recent years. A review of the applicable threshold by fiscal year should be conducted prior to executing procurement contracts.

2.5.1.2. Minor Construction.

Minor construction projects costing over $100,000 and less than $500,000, must be approved and authorized by the major claimant. Commanding Officers may approve minor construction projects costing up to $100,000.

2.5.1.3. Military Construction.

The Military Construction (MILCON) appropriation is used for the construction, conversion or improvement of permanent or temporary facilities and public works including land acquisition, site preparation, utilities, and integral equipment supporting the active forces. These funds are available for obligation for five years. MILCON is used for a minor construction project when the cost is anticipated to exceed the current threshold for funding by O&M appropriations. Each project is expected to produce a complete and usable facility, or complete and usable improvement to a facility. MCON projects (i.e., construction projects costing more than $500,000) are budgeted for and funded through the applicable Military Construction appropriation.

2.5.1.4. Maintenance and Repair.

All maintenance and repair projects on an existing facility are considered an expense. Major maintenance and repair projects, those costing $100,000 or more, must be specifically identified, approved and funded.

2.5.1.5. Equipment Leases and Rentals.

Comptrollers must acquire and maintain a thorough working knowledge of the rules governing the funding of equipment leases and rentals. This area has been the subject of numerous investigations and violations in the past due to the use of appropriations for purposes other than that for which they were made. The volume of the controlling regulations on this issue prohibits including them in this manual. Examples of major issues relevant to this category are explained below.

2.5.1.5.1. Lease/Buy Out.

An activity planned to use some of its operating funds to lease reproduction equipment. The company leasing the equipment informed representatives of the command of an opportunity to “buy out” the lease under very favorable terms. Believing this option to be in the best interests of the government, activity personnel decided to use operating funds to buy the equipment.

Since the correct appropriation for the purchase was Other Procurement, Navy (OPN), in taking this action, funds were used for a purpose other than that provided by law, a violation of 31 U. S. Code Section 1301 (a) and, because the activity did not have sufficient OPN dollars to cover the purchase, a violation of U. S. Code Section 1517(a) occurred.

2.5.1.5.2. MRP Contracts.

Maintenance of Real Property (MRP) contracts is the area where most apparent violations are committed. Again, due to space constraints, only a brief discussion accompanied by examples is provided.

Operations and Maintenance, Navy (O&M, N) minor construction dollars were used to build an addition to an existing building. The

construction occurred in several stages, with no single stage exceeding the $500,000 threshold on the use of minor construction dollars.

Subsequently, it was determined that the several stages should have been viewed as a single project, and, as such, Military Construction dollars were required. Since the local command did not have authority to obligate Military Construction dollars, a violation of 31 U. S. Code Section 1517(a) occurred.

2.5.1.5.3. Prohibited Procurements.

The Congress of the United States determines the amount of funds to be spent on national defense, what will be procured with those funds, and what procurements are prohibited. Prohibited procurements are continuously changed in response to congressional direction. For this reason, contracting and resource management personnel must continuously monitor such changes. It is imperative that contracting and fund management staffs possess the most current list of prohibited procurements.

2.5.1.5.4. Requesting Advance Decisions.

On rare occasions, Comptrollers may be faced with unique situations where they lack definitive guidance in existing manuals, directives, or publications. In these unusual situations it may be necessary to request assistance and guidance from higher authority. The appropriate action to be taken is to request an advance decision from the Comptroller of the Navy. The procedures to accomplish a Request for Advance Decision are contained in Title 31, United States Code, Section 3529 and DoD INST 7000.14-R. It should be noted that such requests will **only** be forwarded when all other efforts to acquire proper guidance have been exhausted. This includes requesting guidance from your supporting Healthcare Support Office staff and their collaboration with Bureau of Medicine and Surgery staff. **Only** after this attempt has been made to secure proper guidance should a formal request for an advance decision be prepared and forwarded via your proper chain of command.

The following paragraphs provide a historical perspective on legislation that has significantly effected financial management in the Federal Government. The information is provided as a foundation for understanding the sequential changes to fund management regulations.

In 1945, the Hoover Commission recommended broad changes to the way the federal government accounted for resources. The *Budget and Accounting Procedures Act of 1950*, which passed some of those changes, established the Management Control Program, requiring the head of each federal agency, or field activity, to maintain an adequate system of controls.

The *Federal Financial Managers Financial Integrity Act of 1982 (FMFIA)* required each Executive Agency to conduct annual evaluations to determine the adequacy of its systems of internal accounting and administrative controls to provide reasonable assurances that obligations and costs are in compliance with applicable laws, that funds, property, and other assets are safeguarded against

fraud, waste, abuse, and mismanagement and that controls are established for identifying and correcting systemic weaknesses.

The *Chief Financial Officers Act (CFO Act) of 1990, Public Law 101-576*, was enacted to improve the general and financial management of the federal government. The Act establishes a leadership structure, requires audited financial statements, provides for long-range planning and strengthens the requirement for accountability reporting.

The *Government Performance and Results Act (GPRA) of 1993, Public Law 103-62* requires a systematic identification of output and outcome measurement in budget formulation and management. It requires federal agencies to develop strategic plans, set performance goals, and to translate those goals into budget requests and actual results.

The *Office of Management and Budget* (*OMB) Circular A-127, "Financial Management Systems,"* and the *"Federal Financial Management Improvement Act of 1996"* require implementation of the standard general ledger (USSGL) at the transaction level throughout an agency's financial management systems to include financial and mixed system applications. This requires that the data in financial reports be consistent with the USSGL, that transactions be recorded consistently with USSGL rules, and that supporting transaction detail for USSGL accounts be readily available. The USSGL integrates budgetary and proprietary accounting for each transaction, establishes standards of internal control, and includes objectives to provide reasonable assurance to management. Objectives are to assure that (1) obligations and costs comply with applicable law; (2) assets are safeguarded against waste, loss, unauthorized use, and misappropriation; (3) revenues and expenditures are recorded and accounted for properly so that accounts and reliable financial reports may be prepared and accountability of assets are maintained. The requirements of the USSGL are applicable to all DoD accounting systems for all appropriations and funds.

Mandated requirements of the FFMIA are provided in Table 5.

Table 5. Major Mandated Requirements of the FFMIA.

FFMIA Mandated Requirements
All resources acquired and used, and claims against those resources are to be recorded based on financial transactions
Fund identification of financial resources shall be maintained in order to disclose compliance with financial authorizations and to prepare reports on the status of appropriations and funds for the Congress, the Office of Management and Budget, and the Treasury Department
Maintain accurate and complete financial data, including total operating expenses and total acquisition cost of real and personal property
Establish accounting control over all resources from receipt to consumption or disposal
Produce significant expense and cost information concerning programs, projects and other activities to support internal management needs
Assure compliance with OMB pronouncements, including those developed by the Federal Accounting Standards Advisory Board (FASAB); DoD accounting policies and standards set forth in "*DoD Financial Management Regulation"*; and other applicable regulations promulgated by the central fiscal agencies

CHAPTER 3

CHART OF ACCOUNTS

The DoD utilizes a comprehensive set of uniform general ledger accounts designed for accrual accounting.

3.0. Chart of Accounts.

3.1. Overview.

Navy's Medical and Dental environment, under the auspice of BUMED's Resource Management/Comptroller, formulates policies and procedures and exercises effective control over the financial operations of the Claimancy. Divisions in Resource Management (i.e. Accounting, Budget, and Manpower) enhance these operations by implementing financial reporting, program analysis, and cost effectiveness to provide, deliver, and maintain innovative healthcare throughout the naval community. The Defense Finance and Accounting Service (DFAS) provide further guidance and promote efficiency in financial management.

The Medical Expense and Performance Reporting System (MEPRS) contain a chart of accounts to identify work centers with accounts to support classifying and accounting for workload and expenses at all fixed medical and dental treatment facilities.

The Department of Defense official accounting system tracks budget execution by using a comprehensive set of uniform general ledger accounts designed for accrual accounting.

The Chart of Accounts used by the Government provides the basic structure for the Standard General Ledger. From this standard, the Chart of Accounts structure presented in this document will identify key accounting numbers and codes used in BUMED's financial data elements and tables. Its purpose is to provide internal financial information relevant to the Claimancy's particular needs while maintaining a level of detail for use.

The United States Government Standard General Ledger (SGL) and the Uniform General Ledger (UGL) both require the use of a standard chart of accounts in the Standard Accounting and Reporting System-Field Level (STARS-FL). A Chart of Accounts defines the general ledger accounts contained in the accounting system.

In its simplest form, the chart of accounts is represented by the "accountant's formula", "Assets – Liabilities = Equity / Investments." The formula is applicable to both the UGL and the SGL irrespective of the differences in account titles and associated four-digit account numbers contained in each of the ledgers. Account definitions contained in the SGL are significantly expanded to provide clarification when determining the proper classification of transactions.

A side-by-side comparison of the UGL and SGL Accounts follows:

Table 1. UGL/SGL General Ledger Accounts Comparison.

UGL / SGL General Ledger Accounts		
	UGL	SGL
Assets	GLA-1000	GLA-1000
Liabilities	GLA-2000	GLA-2000
Equity / Investments	GLA-3000	GLA-3000
Budgetary		GLA-4000
Revenues	GLA-4000	GLA-5000
Expenses	GLA-5000	GLA-6000
Gain / Losses		GLA-7000
Memorandum		GLA-8000

3.2. Standard General Ledger.

In 1996 Congress determined that federal financial management was seriously deficient because fiscal practices did not fully identify costs, failed to reflect the total liabilities of congressional action, and did not accurately report the federal government's financial position.

In order to correct these deficiencies the Office of Management and Budget (OMB) Circular A-127 and the Federal Financial Management Improvement Act of 1996 was passed which required implementation of the United States Government Standard General Ledger (USSGL or SGL) at the transaction level. These changes required discontinuance of the Uniform General Ledger (UGL) which has been in use in the Navy for more than twenty years

The Act requires consistency of accounting by all agencies from one fiscal year to another and the implementation of uniform accounting standards throughout the federal government. The Act also requires improved performance, increased credibility and accountability, and full disclosure of financial data to support controlling the cost of operating the federal government.

These new standards require that transactions be processed following the definitions and prescribed uses of the general ledger accounts as described in the SGL. The standards further require that data in financial reports be consistent with the SGL, that transactions be recorded consistently with SGL rules, and that supporting transaction detail be maintained and readily available for audit. The SGL account structure is designed to facilitate the accumulation and recording of expenses by major areas of responsibility or activity.

By having a single general ledger, expenses incurred by a command for any given activity and the associated revenues can be ascertained with assurance that the accounting is complete and properly controlled. The use of a uniform structure and consistency in the accounting treatment of similar transactions supports the creation of reliable data for planning, budgeting, and management decision-making.

3.3. Budget Activity Groups.

A Budget Activity Group represents a major program within an appropriation.

Since a general appropriation does not meaningfully identify the numerous, diverse, and complex needs contained within it, each appropriation is further broken down into budget activities.

Budget activity groups provide a means to identify in greater detail the functions and areas to be funded under an appropriation. Budget activity titles provide a more precise identification as to what is covered within each appropriation.

Program Element Codes (PEC), assigned by the Defense Comptroller and approved by the GAO, further subdivide each activity group to identify specific program appropriations.

Table 2 contains the Budget Activity Groups that are presented in the budget and in execution reviews.

Table 2. Correlation of PECs and Budget Activity Groups.

Correlation of PECs to Budget Activity Group		
PEC	PEC Title	Budget Activity Group
807700	Defense Med Ctrs, Station Hospitals & Med Clinics – CONUS	In-House Care
807701	Pharmaceuticals in Defense Med Ctrs, Station Med Clinics-CONUS	In-House Care
807715	Dental Care Activities – CONUS	In-House Care
807900	Defense Med Ctrs, Station Hospitals & Med Clinics – OCONUS	In-House Care
807901	Pharmaceuticals in Defense Med Ctrs, Station Med Clinics-OCONUS	In-House Care
807915	Dental Care Activities – OCONUS	In-House Care
807713	Purchased Care	Private Sector Care
807702	Pharmaceuticals-Purchased Care	Private Sector Care
807705	Military Public Health/Occupational Health	Consolidated Health Support
807714	Other Health Activities	Consolidated Health Support
807724	Mil Unique - Other Medical – Health Care	Consolidated Health Support
807781	Service Medical IM/IT	Information Management
807793	Information Management	Information Management
807798	Management Headquarters – Health Care	Management Activities
806722	Health Care Pre-commissioning	Education & Training
806761	Education & Training - Health Care	Education & Training
807753	Environmental Conservation	Base Operations/Communications
807754	Pollution Prevention	Base Operations/Communications
807756	Environmental Compliance – Health Care	Base Operations/Communications
806276	Facility Restoration & Modernization	Base Operations/Communications
806278	Facility Sustainment-CONUS	Base Operations/Communications
807779	Real Property Services – CONUS – Health	Base Operations/Communications
807790	Visual Information Activities – Health Care	Base Operations/Communications
807795	Base Communications – CONUS – Health	Base Operations/Communications
807796	Base Operations – CONUS – Health Care	Base Operations/Communications
806376	Fac Rest & Modernization- OCONUS	Base Operations/Communications
806378	Facility Sustainment-OCONUS	Base Operations/Communications
807979	Real Property Services – OCONUS – Health	Base Operations/Communications
807995	Base Communications – OCONUS – Health	Base Operations/Communications
807996	Base Operations – OCONUS – Health Care	Base Operations/Communications

3.4. Program Elements.

Program Elements are subdivisions of Major Programs and serve as the basic building block of the Future Years Defense Program (FYDP).

A program element is an integrated combination of personnel, equipment, and facilities, which constitute an identifiable military capability or support activity.

Program element codes also identify the mission to be accomplished, the organizational entities required to execute a mission and encompasses the forces, manpower, services, materials, and associated costs to perform that specific mission. The following table illustrates the relation of PECs to Activity Groups (AGs) and Sub Activity Groups (SAGs).

Table 3. Program Element Codes (PECs) and Related AGs/SAGs.

Program Element Codes and Related AGs / SAGs				
PEC	**DHP PEC Title**	**AG**	**SAG**	**SAG Title**
806722	Health Care Pre-commissioning Prof Scholarship Prgms	MA	MF	Health & Professional Scholarship Prgms
806761	Education & Training (Readiness) – Health Care	C2	C2	Readiness Planning, Exercises, & Training
806761	Education & Training – Health Care	MA	MA	Education & Training - Health Care
807700	Defense Med Ctrs, Station Hospitals & Med Clinics – CONUS	M9	M9	Defense Medical Centers (MTFs)
807700	Defense Med Ctrs, Station Hospitals & Med Clinics – CONUS	ZU	RW	Collateral Equipment
807701	Pharmaceuticals in MTF-CONUS	M9	M9	Pharmaceuticals in MTF-CONUS
807702	Pharmaceuticals-Purchased Care	MD	3C/3S/ MD	Pharmaceuticals-Purchased Care
807705	Military Public Health/Occupational Health	ME	M2	Military Public Health Program
807705	Military Public Health/Occupational Health	ME	WH	Occupational Health Program
807713	**Purchased Health Care**	**MD**	**3C**	**CHAMPUS**
807713	**Purchased Health Care**	MD	MD	Care In Non-Defense Facilities
807713	**Purchased Health Care**	MD	3S	Managed Care Support Contracts
807714	Other Health Activities	ME	M1	Healthcare Support Offices
807714	Other Health Activities	ME	ME	Other Health Activities
807715	Dental Care Activities – CONUS	MR	MR	Dental Care Activities
807723	**Managed** Care Support Contracts	MD	3S	**Managed** Care Support Contracts
807724	Mil Unique – Other Medical – Health Care	C1	C1	Support To Readiness & Others
807724	Mil Unique – Other Medical – Health Care	LB	LN	Other Pers Support - Care Of The Dead
807724	Mil Unique – Other Medical – Health Care	LB	LR	Other Pers Support - Child Development
807724	Mil Unique – Other Medical – Health Care	ME	M3	Mil Unique/Other Med - Health Care
807720	Op, Initial Outfitting, Replacement And Modern & 21	OP	OP	Op, DHP Other Med Support Equip
807753	Environmental Conservation	E4	FW	Environmental Conservation
807754	Pollution Prevention	E4	FU	Pollution Prevention
807756	Environmental Compliance – Health Care	E4	FT	Hazardous Waste
807756	Environmental Compliance – Health Care	E4	FX	Shore Environ Protection
807756	Environmental Compliance – Health Care	E4	Q6	Environmental Restoration
807756	Environmental Compliance – Health Care	E4	RX	Environ Protection Projects
806276	Facility Restoration & Modernization-CONUS	F4	FB	Facility Restoration & Modernization-CONUS
806278	Facility Sustainment	F4	FA	Facility Sustainment
807779	Real Property Services – CONUS – Health Care	F3	FC	Operation Of Utilities
807779	Real Property Services – CONUS – Health Care	F3	FD	Other Engineering Support
807779	Real Property Services – CONUS – Health Care	F3	FE	Payments To GSA
807781	Service Medical IM/IT-Health Care	Var	Var	Various

Program Element Codes and Related AGs / SAGs

807790 Visual Information Activities – Health Care	F3	V2	Visual Information
807793 Central Medical IM/IT program-Health Care	Var	Var	Various
807795 Base Communications – CONUS – Health Care	F3	FN	Base Communications
807796 Base Operations – CONUS – Health Care	F3	FF	Administration
807796 Base Operations – CONUS – Health Care	F3	FG	Retail Supply Operations
807796 Base Operations – CONUS – Health Care	F3	FJ	Bachelor Housing Ops & Furnishings
807796 Base Operations – CONUS – Health Care	F3	FK	Other Personnel Support
807796 Base Operations – CONUS – Health Care	F3	FL	Morale, Welfare, & Recreation
807796 Base Operations – CONUS – Health Care	F3	FR	Other Base Services
807796 Base Operations – CONUS – Health Care	F3	FV	Physical Security
807796 Base Operations – CONUS – Health Care	C5	RA	Injury Compensation
807798 Management Headquarters – Health Care	LV	EP	Management Headquarters
807900 Defense Med Ctrs, Station Hospitals & Med Clinics – OCONUS	M9	M9	Medical Treatment Facilities (MTFs)
807900 Defense Med Ctrs, Station Hospitals & Med Clinics – OCONUS	ZU	RW	Collateral Equipment
807901 Pharmaceuticals in MTF-OCONUS	M9	M9	Pharmaceuticals in MTF-OCONUS
807915 Dental Care Activities – OCONUS	MR	MR	Dental Care Activities
806376 Facility Restoration & Modernization-OCONUS	F4	FB	Facility Restoration & Modernization-OCONUS
806378 Facility Sustainment	F4	FA	Facility Sustainment
807979 Real Property Services – OCONUS – Health Care	F3	FC	Operation Of Utilities
807979 Real Property Services – OCONUS – Health Care	F3	FD	Other Engineering Support
807995 Base Communications – OCONUS – Health Care	F3	FN	Base Communications
807996 Base Operations – OCONUS – Health Care	F3	FF	Administration
807996 Base Operations – OCONUS – Health Care	F3	FG	Retail Supply Operations
807996 Base Operations – OCONUS – Health Care	F3	FJ	Bachelor Housing Ops & Furnishings
807996 Base Operations – OCONUS – Health Care	F3	FK	Other Personnel Support
807996 Base Operations – OCONUS – Health Care	F3	FL	Morale, Welfare, & Recreation
807996 Base Operations – OCONUS – Health Care	F3	FR	Other Base Services
807996 Base Operations – OCONUS – Health Care	F3	FV	Physical Security
807996 Base Operations – OCONUS – Health Care	C5	RA	Injury Compensation
807996 Base Operations – OCONUS – Health Care	ZY	ZY	Foreign Currency
701113 Procurement Operations	2C	1H	Fleet Hospital Program
808789 Counter-drug Demand Reduction Activities	4A	8M	Medical Activity (Drug Labs)

3.5. Functional and Subfunctional Categories.

Functional Categories are part of a system for classifying budget resources by their major purpose to relate outlays, credit activities, and budget authority to national needs (e.g. Defense Health) regardless of the agency (service) administering the program. Functional category codes are designed to collect expenses and gross adjusted obligations information for one or more of the following reasons:

- The cost of the function is required to meet restrictions made by Congress or to meet the needs of outside parties.
- Information on the cost of a function is useful in deciding on the authorization to be provided to an activity.
- The cost of the function provides a control total tied to an underlying cost accounting system needed for management of the function.
- The cost of the function is useful in making comparisons and special analysis of cost.

The functional category codes developed to meet OSD (Comptroller) requirements do not fulfill all of the Navy requirements for information. Therefore, additional classifications have been developed to supplement the functional category codes. These additional classifications are called subfunctional category codes.

Subfunctional Categories are alphanumeric characters, which indicate both the function and the subfunction there under. Subfunctional Categories are used to further subdivide the functional categories and to provide a refined grouping to facilitate accumulation of expenses separately for each of the various functions contained within a functional category. The combination of the functional/subfunctional categories provides a classification that states what functions will be performed and accounted for (e.g. D1, Administration).

Functional/Sub-Functional Codes (F/SFCs) are used to identify their associated categories and to represent defined functions occurring within a mission. Claimancy 18 activities that receive Defense Health Program (DHP) funds must appropriately utilize these F/SFCs when creating supporting cost accounting data and job order numbers.

Table 4 should be referred to after identification of the appropriate Sub Activity Group has been made and for the purpose of further classifying transactions.

Table 4. FY-02 Functional/Sub-Functional Codes (F/SFCs).

FY-02 Functional/Sub-Functional Codes			
F/SFC	**F/SFC Title**	**Description**	**Available SAGs**
CA	**Care of Dead**	Includes expenses specifically identified and measurable to the Care of the Dead. Program that provides funding for transportation of the deceased, escort travel expenses, mortuary services, and supplies and clothing for funerals when authorized by the BUMED Decedent Affairs Program directives.	LN
C0	**Medical Care in Non-Service Facilities**	Includes expenses specifically identified and measurable to providing medical care for authorized personnel and Government-owned animals, in non-service facilities and by private practitioners or in industrial funded facilities.	MD
D1	**Administration, General**	Includes the expenses: 1. Of general and administrative functions not performed as organic support of organizations covered by other functional categories; 2. Incurred for command, management, administration, intelligence, inspection, information, legal, financial and related functions; 3. of automatic data processing when performed on a service center basis or when performed by a component of the organizations performing the general and administrative functions. Expenses of administration within the Supply Department, Medical Department or other departments included in other functional categories are excluded.	1H,8M, EP, FF, M1, M2, M3, MA, ME, WH, ZY
D3	**Federal Employees Compensation**	Payments for on the job accidents and injuries paid by the Department of Labor.	8M, RA
DC	**Other Administrative Expense**	Includes administrative expenses incurred by claimants in connection with centrally managed programs and/or expenses not directly related to the support of the particular activity.	EP
DP	**Mission Related Systems**	Includes expenses and gross adjusted obligations specifically identified and measurable to operating and maintaining automated information systems, which benefit more than one functional area within a facility.	8M, EP, M1, M2, M3, M9, MA, ME,

FY-02 Functional/Sub-Functional Codes			
E1	**Supply Operations, General – Administration**	Includes the expenses: 1. Of general and administrative functions not performed as organic support of organizations covered by other functional categories; 2. Incurred for command, management, administration, intelligence, inspection, information, legal, financial and related functions; 3. Of automatic data processing when performed on a service center basis or when performed by a component of the organizations performing the general and administrative functions. Expenses of administration within the Supply Department, Medical Department or other departments included in other functional categories are excluded.	8M, EP, M1, M2, M3, M9, MA,ME, MR
J1	**Initial Skills Training**	Includes expenses and gross adjusted obligations incurred in conducting and attending initial skills training. Initial Skills Training is defined as "The basic introductory and indoctrination training given to naval personnel upon entry into the Naval Service. These are the schools that give sailors the basic knowledge and skills for a rating. These are sometimes called "A-Schools" because the type class is coded beginning with the letter "A". For the Medical Department, these are the schools which are coded "A5" for Enlisted Medical "A" schools and "A6" for Officer Medical." To be used by BUMED (Claimancy 18) activities only.	MA
J2	**Skills Progression Training**	Includes expenses and gross adjusted obligations incurred in conducting and attending skill progression training. Skills Progression Training is defined as "Training which provides advanced specialize skill, knowledge, aptitude, and qualification required to fill a particular billet. These are the schools that award an NEC or NOBC/BST. Theses are sometimes called "C-Schools" for the same reason as listed for Initial Skills Training. For the Medical Department, "C5" for Skill Progression Training – Enlisted Medical NEC and "C6" for Officer Medical Billet Specialty. To be used by BUMED (Claimancy 18) activities only.	1H, C2 MA, WH
J3	**Professional Education and Training**	Includes expenses and gross adjusted obligations incurred in conducting and attending professional education and training. Professional Education Training is defined as "The systematic acquisition of theoretical and applied knowledge and the development of skills that are of particular significance to the Navy. It applies to type class "E" schools, which are programs designed to provide formal professional education instruction in a general or particular field of study that may lead to an academic degree. Of the eight sub-types, the ones which apply to us are: "E3" Graduate Education for sub-specialty, full time, funded - Degree Program; "E4" Undergraduate Education - Degree Program; "E5" Postgraduate Education - Degree Program; "E6" Non-degree Education Programs; "E7" Health Education Programs; "E8" Other Education Programs; "PB" Health Profession Acquisition Military Programs." To be used by BUMED (Claimancy 18) activities only.	1H, 8M C2, MA

FY-02 Functional/Sub-Functional Codes			
J4	**Functional Skills Training**	Includes expenses and gross adjusted obligations incurred in conducting and attending functional skills training. Functional Skills Training is defined as " Training which provides personnel in the performance of specialized tasks or functions which are not normal to rating training of enlisted personnel of professional training of officers. This type class is coded with the letter "F". These are the "F1" Functional Training – Enlisted and "F2" Functional Training – Officer courses." To be used by BUMED (Claimancy 18) activities only.	1H, 8M, WH, MA, C2,
J5	**Operational/Fleet Exercise/ Training**	Includes expenses and gross adjusted obligations incurred in conducting and attending operational/fleet exercise/training. To be used by BUMED (Claimancy 18) activities.	C2, 1H
J6	**Other Training Support**	Includes expenses and gross adjusted obligations incurred in providing support to the education and training mission. To be used by BUMED (Claimancy 18) activities.	C2, MA
J7	**Health Professions Scholarship Program**	Includes expenses and gross adjusted obligations incurred under the Health Professions Scholarship Program. To be used by BUMED (Claimancy 18) activities.	MF
J8	**Graduate Medical Education**	Includes expenses and gross adjusted obligations incurred for the formal internship, residency, fellowship and graduate training in medicine and dentistry. Graduate Medical Education involves costs of in-service and full-time out-service training. To be used by BUMED (Claimancy 18) activities.	MA
JA	**Campaign Against Terrorism**	Includes expenses and gross adjusted obligations incurred by Claimancy 18 Activities in support of the Campaign Against Terrorism (CAT). Items include but not limited to forward deployment/preparation, and backfill support.	1h,8M,C1,C2 EP,FA,FB,FC FD,FL,FK,FL FN,FR,FT,FU M1,M2,M3, M9,MA,ME, MR,WH
JB	**Support to Hospital Ships**	Includes expenses and gross adjusted obligations incurred in supporting a hospital ship due to an operational requirement or other DoD or Navy directed contingency. To be used by BUMED (Claimancy 18) activities only.	C1
JC	**Support to Fleet**	Includes expenses and gross adjusted obligations incurred in supporting the fleet (e.g. CVNs, LHAs, LHDs, LPDs, LSDs, and LSTs). To be used by BUMED (Claimancy 18) activities only.	C1

FY-02 Functional/Sub-Functional Codes			
JG	**Support To Other Military Activity**	Includes expenses and gross adjusted obligations incurred in providing support and/or services to other Military activities outside your operating budget (OB) to include OCONUS activities, Army and Air Force medical/dental facilities, and Lead Agents. To be used by BUMED (Claimancy 18).	C1
JH	**Support To Other Federal Activity**	Includes expenses and gross adjusted obligations incurred in providing support to other federal agencies outside the Department of Defense such as Public Health Services. To be used by BUMED (Claimancy 18) activities only.	C1
JI	**Support To Non-Federal Activity**	Includes expenses and gross adjusted obligations incurred in providing support to non-federal activities. Non-federal activities include state, local, and civilian organizations. To be used by BUMED (Claimancy 18) activities only.	C1
JJ	**Support To Non-MEPRS Reporting**	Includes expenses and gross adjusted obligations incurred in providing support to non-MEPRS reporting facilities such as **Navy** operational forces platforms (e.g. FHs, FMFs, and MMARTs) not included under other F/SFCs "JB and JC", line Army and Air Force activities. To be used by BUMED (CL 18) activities only.	C1,1H
JK	**Readiness Logistics**	Includes expenses and gross adjusted obligations incurred in procuring, storing, inventorying, rotating stock, packing, assembling, and positioning materiel for WRM programs (Pre-positioned War Reserves, Fixed MTF Readiness Maintenance, Maintenance and/or refurbishment of Team and/or MMART Supply Block, and RDMF and/or Fleet Hospital maintenance costs incurred by local MTF. Also includes medical readiness depreciation. To be used by BUMED (Claimancy 18) activities only.	C1
JL	**National Disaster Medical System**	Includes expenses and gross adjusted obligations incurred in planning, administrating, and conducting NDMS area exercises to test and critique the metropolitan area operations plan to include the development and/or maintenance of joint-federal operations plans; recruitment, establishment, and maintenance of memoranda of understanding with local hospitals for participation in NDMS; maintenance of liaison activities with civilian agencies; design, development, and maintenance of Military Patient Administration Teams; and coordination of area NDMS continuing education modules. To be used by BUMED (Claimancy 18) activities.	C2
JM	**OCONUS Disaster/Humanitarian**	Includes expenses and gross adjusted obligations incurred in participation in OCONUS disaster and humanitarian efforts. To be used by BUMED (Claimancy 18) activities.	C1

FY-02 Functional/Sub-Functional Codes			
JN	**Deployment Planning and Administration**	Includes expensed and gross adjusted obligations incurred in planning and administration of individual or unit deployment requirements, to include security clearance, immunizations, preparation of orders, transportation coordination, deployment briefings, ID tags, Geneva ID cards, clothing and equipment issue. To be used by BUMED (Claimancy 18) activities.	C2, M3
LA	**Base Communications, Shore Activities**	Includes resources at telecommunications centers supporting a base complex and base telephones, industrial security networks, crash networks, paging networks, etc., providing support to the base where located. Excludes operating forces (included under sub-functional category code C2) and industrially funded systems. Includes such systems as walkie-talkies, two-way radios, internal communications systems, etc. Manpower using these systems will not be reported as communications resources, unless their primary function is to maintain communications system, i.e., telephone operators, dispatchers, repairmen, etc. Resources will not be rationed; only resources predominantly supporting base communications will be reported.	1H, 8M, FN
L1	**Base Services, General**	Includes expenses for such other base services as meet the criteria for the base service functional category and are not specifically covered by one of the special base services sub-functional categories in this subparagraph.	FV
L7	**Operation and Maintenance of Transportation Equipment**	Includes expenses specially identified and measurable to rental of vehicles to Government agencies; the maintenance and operation Activity-owned vehicular and other related equipment; the cost of chauffeurs/drivers, and trainmen whose time is not charged to other sub-functional categories; cost of charter/rental of passenger-carrying vehicles from commercial sources; and the running cost of commercially rented passenger-carrying vehicles.	8M, FR
M1	**Sustainment-Recurring Maintenance**	Includes expenses specifically identified and measurable to facility maintenance and repair, which can be accomplished within the approval authority of the activity's Commanding Officer (0 to $200K) as defined in the current series of OPNAVINST 11010.20.	8M, FA
M2	**Sustainment-NonRecurring Maintenance**	Includes expenses specifically identified and measurable to facility maintenance and repair, which require approval at a level above the activity Commanding Officer (>$200K). The approval requirements are delineated in the current series of OPNAVINST 11010.20.	8M, FA

FY-02 Functional/Sub-Functional Codes			
N1	**Operation of Utilities**	Utility Operations includes the expense for procurement or production and distribution of utilities. These expenses include: 1. Purchased electrical energy; 2. Operation of electric generating plants and distribution systems; 3. Purchased steam and hot water; 4. Operation of heating plants and distribution system, including fuels; 5. Purchased water; 6. Operation of water plants and systems and sewage and waste system; 7. Operation of air-conditioning and refrigeration plants; 8. Other purchased utilities and operation of the utility system, such as gas distribution system & organic support.	1H, 8M, FC
P1	**General Engineering Support**	Include those expenses specifically identified and measurable to overall public works administration and engineering functions. Expenses related to this sub-function are identified by the 9100, 9200, and 9300 series of cost account codes, except for account 9130 which will be used only with sub-functional category code PZ.	8M,FD, FE, FT, FU, FW, FX, Q6, RX 1H
P5	**Technical Engineering Programs**	Includes expense of contractual procurement of engineering investigation, facilities planning studies (including master plans), and maintenance inspection of radio towers. Also includes expense of special technical engineering programs; cost of construction, operation, maintenance, and repair of Antarctic facilities supporting the DEEP FREEZE Program; cost of design, development, and application of nuclear power ashore; and cost of the Defense Standardization Program.	FD
R1	**Restoration & Modernization-Minor Construction**	Includes expenses specifically identified and measurable to minor construction, which can be accomplished within the approval authority of the activity Commanding Officer (0 to $100K) as defined in the current series of OPNAVINST 11010.20.	8M, FB, RW
R2	**Restoration & Modernization-Minor Construction**	Includes expenses specially identified and measurable to minor construction, which requires approval at a level above the activity Commanding Officer (>$100K to $500K) as defined in the current series of OPNAVINST 11010.20.	8M, FB, RW
S1	**Personnel Support**	Includes expenses for the operation and related administration of: 1. food services, such as messes, ration distribution points, bakeries, kitchens, and meat processing facilities; 2. Personnel housing, such as barracks and bachelors officers' quarters; 3. Welfare and recreation activities, such as chaplain activities, libraries, service clubs, theaters, bands, newspapers, sports, crafts, and education centers; 4. Sales activities, such as commissaries, exchanges, and clothing sales stores; 5. Laundry and dry cleaning facilities; 6. Initial procurement, repair, and replacement of furniture and furnishings; 7. Human relation projects when not otherwise identifiable to other functional categories.	FJ, FK, FL, LR

FY-02 Functional/Sub-Functional Codes			
V1	**Automatic Data Processing Support**	Includes expenses specifically identified to ADP functions for cost applicable to activities whose primary mission is non-ADP related. Includes ADP cost relative to equipment rental/maintenance; software purchases, development and maintenance; salaries, supplies, purchased services and travel.	8M, EP, FF, M1, M2, M3, M9, MA, MC, ME, MR, WH 1H
W3	**Automated Info Systems Management Headquarters**	Includes expenses specifically identified with the management of Automated Information Systems by Headquarters commands.	ME
W4	**Automated Information Systems Activities**	Includes expenses specifically identified to activities whose primary mission is designing, coding, testing, Documenting and subsequently maintaining computer operation or applications software on a centralized Basis for distribution to and utilization by more than one data processing activity. Where foregoing functions Are not the primary mission of an activity the costs will be recorded in functional category V.	ME
Y3	**Ambulatory Same Day Surgery**	Includes resources used by a medical treatment facility (MTF) in performing those Ambulatory Procedure Visits (APVs), which are identified in BUMEDINST 6320.86. Please reference Section C of guidance for Detailed costing procedures.	M9, MR
YA	**Clinical Investigation**	Includes expense and gross adjusted obligations specifically identified and measurable to the support and Operation of the clinical investigative program, includes salaries, supplies, equipment as cited in BUMEDINST 600.4B. To be used only by BUMED (Claimancy 18) activities.	MA
YB	**Continuing Medical Education**	Includes expenses and gross adjusted obligations specifically identified and measurable to travel, per diem, Fees, and miscellaneous costs incurred for CME training (Continuing Education, Alternative Instructional Systems, and Professional Update Training) where specific skills and knowledge is improved or general Knowledge and information is interchanged. Excludes travel for other purposes. To be used only by Claimancy 18 activities.	8M, MA
YC	**Lectures**	Includes expenses and gross adjusted obligations specifically identified and measurable to support the cost of Lectures associated with approved educational and training programs as outlined in BUMEDINST 4235.3 Series. To be used only by BUMED (Claimancy 18) activities.	MA

FY-02 Functional/Sub-Functional Codes			
YD	**Drug Testing**	Includes expenses and gross adjusted obligations specifically identified and measurable to the cost of operating an authorized drug-testing laboratory. This includes screening, collecting, shipping, laboratory analysis, materials, reagents, salaries, and equipment to perform the drug testing functions. To be used by BUMED (Claimancy 18 Drug Labs) activities only. Costs incurred by others (e.g. MTFs/DTFs) are charged to "M3 YR 4FAF."	8M
YE	**Patient Affairs**	Includes expenses and gross obligations specifically identified and measurable to the accomplishment of the Administrative and clerical procedures for admission, transfer, discharge or other disposition of patients. Also includes costs of staffing, maintenance, and equipment repairs associated with the patient affairs operation And medical records operations. To be used only by BUMED (Claimancy 18) activities.	FF, M9, MR, M3
YF	**Nutrition Management**	Include expenses and gross adjusted obligations specifically identified and measurable to the costs of salaries, Supplies, equipment, and services required providing the food service function. Includes costs associated with Reimbursable earned (subsistence) as net effect. To be used only by BUMED (Claimancy 18) activities.	M9,MD
YG	**Pharmacy**	Includes expenses and gross adjusted obligations specifically identified and measurable to the salaries, supplies, Maintenance, and repair of equipment to operate the pharmacy service at medical centers and branch Dispensaries. Includes all drug costs. To be used only by BUMED (Claimancy 18) activities.	M2, M9, MD, WH
YH	**Laboratory**	Includes expenses and gross adjusted obligations specifically identified and measurable to the costs of Operating a clinical laboratory service. These costs include supplies, salaries, equipment, maintenance and Repair of equipment, and services associated with the operation of the laboratory. To be used only by BUMED (Claimancy 18) activities.	M2, M3, M9,
YJ	**Radiology**	Includes expenses and gross adjusted obligations specifically identified and measurable to the costs of Operating a radiology service. These costs include supplies, salaries, equipment, maintenance and repair of Equipment, and services associated with the operation of the laboratory. To be used only by BUMED (Claimancy 18) activities.	M2, M9, WH
YK	**Substance Abuse Rehabilitation**	Includes expenses and gross adjusted obligations specifically identified and measurable to the rehabilitation Process following the detoxification and acute care phase of the treatment. Includes salaries, supplies, Maintenance, and other costs associated with NOA costs or reimbursable work orders. To be used only by BUMED (Claimancy 18) activities.	8M, M9, MA,

FY-02 Functional/Sub-Functional Codes			
YL	**Occupational Health**	Includes expenses and gross adjusted obligations specifically identified and measurable to the salaries, Supplies, equipment and services required to perform occupational health compliance inspections, Pre-employment and special examinations incident to employment, causative agent investigation for personnel Health hazards and normal health care to enable early return of employees to work. To be used only by BUMED (Claimancy 18) activities.	WH
YM	**Safety**	Includes expenses and gross adjusted obligations specifically identified and measurable to the salaries, supplies, equipment and services necessary to detect and correct safety hazards, including the issuance of personnel Protective clothing and devices. Excludes alterations necessary to correct safety deficiencies which are charged Under the respective F/SFC "M1/M2." To be used only by BUMED (Claimancy 18) activities.	8M, EP, FF, M1
YN	**Janitorial**	Includes expenses and gross adjusted obligations specifically identified and measurable to the salaries, supplies, Equipment and services required to perform the janitorial functions at medical centers, hospitals, and branch dispensaries. To be used only by BUMED (Claimancy 18) activities.	FD, M2, M3, MR, M9, WH
YP	**Purchased Civilian Health Care (Supplemental Care)**	Includes expenses and gross adjusted obligations specifically identified and measurable to the costs of Professional and personal services required for proper care and treatment of patients referred to civilian sources. Medical management of the patient is retained. For DoD purchased care for dependents, the term is Cooperative Care. To be used by BUMED (Claimancy 18) activities only.	3S, MD, M9 MR
YQ	**Special Bureau-Designated Programs**	Includes expenses and gross adjusted obligations specifically identified and measurable to programs that are BUMED directed, special interest and non-recurring in nature. The cost of these program operations is not to be expensed to any other program area. To be used by BUMED (Claimancy 18) activities only.	ME
YR	**Other Operations**	Includes expenses and gross obligations for any BUMED-managed activity function that cannot be readily Applied to other functional/subfunctional categories. To be used by BUMED (Claimancy 18) activities only.	M2, M3, M9, MD, ME, MR
YS	**Healthcare Administration**	Includes expenses and gross adjusted obligations specifically identified and measurable to the salaries, supplies, Equipment and services required to provide the health care administration function at MTFs and DTFs. To be Used only by BUMED (Claimancy 18) activities.	FF, M2, M3, M9, ME, MR WH, MA

FY-02 Functional/Sub-Functional Codes			
YT	**Purchased Veterans Administration Health Care**	Includes expenses and gross adjusted obligations specifically identified and measurable to the costs of inpatient and outpatient care obtained from Veterans Administration sources. Does not include costs of Purchased supplemental ancillary services obtained for the patient by the MTF and DoD VA Sharing Agreements. To be used by BUMED (Claimancy 18) Activities only.	M9, MA, MD MR
YU	**Inpatient Care**	Includes expenses and gross adjusted obligations specifically identified and measurable to the salaries, supplies, equipment and purchased services required to provide inpatient medical care to authorized beneficiaries. To be used by BUMED (Claimancy 18) activities only.	M2, M9 MD, MR
YV	**Ambulatory Care**	Includes expenses and gross adjusted obligations specifically identified and measurable to the salaries, supplies, equipment and purchased services required to provide ambulatory medical care to authorized beneficiaries. To be used by BUMED (Claimancy 18) activities only.	M2, M3, M9, MD
YW	**TRICARE Outpatient Clinics**	Includes expenses and gross adjusted obligations specially identified to the contractual costs of obtaining medical services in walk-in medical clinics operated by civilian health care companies. NAVCARE Clinics were converted to these TRICARE Outpatient Clinics. In accordance with the TRICARE final rule these clinics (NAVCARE) were converted into government managed contractor assisted TRICARE Outpatient Clinics.	M9
YX	**Managed Care Program**	Includes expenses and obligations identifiable to programs that support coordinated care initiatives. To be used by BUMED (Claimancy 18) activities only.	3S, MA, MD, ME
YY	**CHAMPUS Recapture Program**	Includes expenses and gross adjusted obligations identified for operation of Alternate Use of CHAMPUS projects designed to recapture CHAMPUS workload to the direct health care system. To be used by BUMED (Claimancy 18) activities only.	M9
***Z**	**Reimbursable Costs**	Includes all expenses billable to another appropriation, allotment, or activity. **‘ *’** Represents wild card usage in the first position of the proceeding F/SFCs listed. (e. G. reimbursable in the administrative area uses ‘DZ’)	Valid with all SAGs.

3.6. Activity Groups/Subactivity Groups Code.

A Subactivity Group is a two position alpha numeric code used to reflect the primary breakout of O & M, DHP financial data. This code is assigned by the Major Claimant (BUMED) prior to the beginning of the fiscal year. Activity and Subactivity Groups authorized for use at Navy Medical and Dental Treatment Facilities (MTF/DTF) are provided in Table 5.

Table 5. Activity Groups/Sub Activity Groups.

Activity Groups/Sub Activity Groups			
AG	SAG	SAG Title	SAG Definition
C1	C1	Support To Readiness & Other Activities	Reflects the comprehensive level of support provided to activities outside the respective Expense Operating Budget (EOB) area. Includes associated support costs for personnel (military, civilian, and contract); augmentation/deployment to readiness platforms (Fleet, Fleet Hospital, Hospital Ship, Fleet Marine Force), OCONUS rotation/backfill purposes, and materiel specifically identified and measurable to providing assistance in war and peacetime contingency/humanitarian operations as a result of other Navy or DoD directed efforts. Labor costs and associated man-hours while deployed or loaned outside your EOB shall be accounted for in this SAG. Excludes costs (travel, immunizations, deployment planning, etc.) for actual deployment and participation in exercises. These costs are captured under SAG "C2".
C2	C2	Readiness Planning, Exercises, & Training	Includes manpower authorizations, peculiar and support equipment, and the associated costs specifically identified and measurable to readiness planning/administration, exercises, education and training incurred in support of the readiness mission. The manpower authorizations are for those personnel who have the responsibility of administering readiness operations. It also includes personnel labor costs and man-hours while participating in readiness exercises and formal education and training. Planning and administration costs include direct and centrally managed funded items such as preparation of orders, travel/transportation, storage of personal effects, uniforms, immunizations, security clearance, ID tags

Activity Groups/Sub Activity Groups			
			(C2-C2 continued) and equipment issues for individual or unit deployment.
C5	RA	Injury Compensation	Includes reimbursements made to the Department of Labor for compensation and medical benefits paid to civilian employees of the Department of the Navy who sustain job-related illness or injuries. Under Department of Labor billing procedures, the actual payment by Navy to Labor is made two years after the period in which the costs were incurred. Payment at the individual installation or activity level is essential to improve internal financial controls, to assure the accuracy of billings, and to encourage appropriate actions to be taken to minimize such costs.
E4	FT	Hazardous Waste	Includes costs specifically identified and measurable to resources devoted to hazardous waste management and disposal services; air pollution abatement; and water quality management compliance costs. Includes the training of personnel that handle hazard waste management plans, and the operation of facilities for storage, treatment or disposal of hazardous wastes. Includes obtaining necessary state and/or EPA permits to operate the facilities, groundwater monitoring to prove lack of contamination in cases of landfill disposal and surface impoundment, record keeping and reporting to states, EPA and Navy, payment to contractors with permits from states or the EPA for packaging, containerization, transportation, storage, treatment, or disposal of hazardous waste. Excludes research and development efforts; activities funded in the DBOF; base closure costs; and activities funded within the Family Housing Program.
E4	FU	Pollution Prevention	Includes costs specifically identified and measurable to resources to reduce or eliminate (rather than control or treat) the future impact that an operation may have on the environment through the source reduction of pollutants, more efficient us of natural resources recycling, and/or reduced emissions of toxic and other undesirable materials or wastes to the environment. Includes costs associated with certification of innovative technology; any laws, Executive Orders, or DOD policies on pollution prevention efforts; installation level pollution prevention plans, assessments, equipment, and projects; initial acquisition of environmentally acceptable replacements for hazardous materials required to comply with pollution prevention standards; review and modification of standardized documents; personnel and office operations; and facility construction costs or maintenance costs primarily required to meet pollution goals. Excludes research and development efforts; normal infrastructure maintenance and repair.

Activity Groups/Sub Activity Groups			
E4	FW	Environmental Conservation	Includes costs specifically identified and measurable to resources devoted to protect or enhance natural and cultural resources, preserve access to improved and unimproved training areas, and make necessary repairs to minimize erosion and otherwise rehabilitate DOD lands and waters. Includes the costs for studies and surveys; management costs; permits for use of natural and cultural resources; certification of innovative technology; design, construction, maintenance or repair costs required to restore, improve or maintain natural or cultural resources; and supplies and equipment required to carry out applicable natural and cultural resources management activities. Excludes Base Closure costs associated with these programs; normal maintenance required for appearance, including landscaping; and activities funded in the Defense Business Operations Fund.
E4	FX	Shore Environmental Protection	Includes costs specifically identified and measurable to resources for environmental costs currently (prior to FY 91) funded in base operations support, to include environmental engineering management, permits, fees, fines litigation, engineering studies (E4-FX continued) (including NEPA documentation), and minor alterations to facilities and equipment not centrally funded. Excludes routine costs associated with utility operations and maintenance, such as sewage or water treatment plants.
E4	Q6	Environmental Restoration	Includes costs specifically identified and measurable to resources for providing support for the identification, investigation, and clean-up of contamination from hazardous substances and wastes; correction of other environmental insults; demolition and removal of unsafe and/or unsightly buildings and structures; debris removal; and improvements, in hazardous waste disposal operations. Program currently consists of two elements: Installation Restoration Program (IRP) and Other Hazardous Waste (OHW) operations.
E4	RX	Environmental Protection Projects	Includes costs specifically identified and measurable to resources devoted to correct environmental deficiencies under established public laws. Assists activities in meeting regulatory compliance deadlines in order to avoid notice of violations that could impact facility operations. Includes identification of deficiencies, development of technical solutions, technical services to field activities, and funding for compliance oriented projects includes, but are not limited to; replacement of PCB transformers, construction of hazardous waste/material storage facilities, removal or permanent closure of non-leaking abandoned underground storage tanks (USTs), initial UST tightness testing, initial installation of leak detection corrosion protection, spill/overflow protection systems for USTs, upgrading of incinerators, and permanent mitigation projects to correct lead in drinking water violations.

Activity Groups/Sub Activity Groups			
F3	FC	Operation Of Utilities	Includes costs specifically identified and measurable to resources devoted to the procurement, production, and distribution of utilities. The expenses include purchased electrical energy, operation of electric generating plants and distribution systems, purchased steam and hot water, operation of heating plants and distribution systems including fuels, purchased water, operation of water plants and systems, sewage and waste systems, operation of air conditioning and refrigeration plants, other purchased utilities and operation of utility systems such as gas distribution systems and organic support.
F3	FD	Other Engineering Support	Includes costs specifically identified and measurable to resources devoted to miscellaneous base support functions such as: related administration, fire protection, custodial services (non medical, non dental facilities), entomology services (non medical, non dental facilities), refuse collection and disposal (excluding hazardous waste), snow and ice removal, demolition of real property, rentals, easements, and non medical/dental leases of real property (excluding payments to GSA) refrigeration plants, other purchased utilities and operation of utility systems such as gas distribution systems and organic support.
F3	FE	Payments To GSA	Includes costs specifically identified and measurable to resources devoted to reimburse the General Services Administration in accordance with Public Buildings Amendment Act of 1972 (PL 92-313), which requires a user's service charge payment to GSA for occupied space. Includes costs and associated administrative expenses.
F3	FF	Administration	Includes costs specifically identified and measurable to resources devoted to shore based support functions that provide direction, support, and services primarily on behalf of the command. These functions include CO/XO/Administration, general and administrative activities, legal office, civilian and military management, public affairs and resource management.
F3	FJ	Bachelor Housing Operations & Furnishings	Includes costs specifically identified and measurable to resources for shore base support and operation of barracks, personnel housing, BOQs/BEQs and purchase, installation and maintenance of personnel support equipment (PSE) for bachelor quarters and contract berthing (e.g. contracted billeting services for drilling reservists that cannot be accommodated by installation facilities). Excludes family housing.
F3	FK	Other Personnel Support	Includes costs specifically identified and measurable to resources for shore base support functions operations and management of military banking facilities, retail services support, commissary, family housing, museum, etc. that support the quality of life of military personnel (active and retired) and their eligible dependents. Excludes bachelor housing and morale, welfare, and recreation.

Activity Groups/Sub Activity Groups			
F3	FL	Morale, Welfare, & Recreation	Includes costs specifically identified and measurable to resources for operations and management of MWR activities. MWR activities include libraries, clubs, messes, parks and picnic areas, recreation centers/room, intramural sports, community centers, bowling alley, etc.
F3	FN	Base Communications	Includes costs specifically identified and measurable to resources devoted to base-level communications for Navy health care facilities to include base telephones, industrial security networks, crash networks, and paging networks providing support to the base where located. Excludes industrial funded systems or those operational telecommunications activities ashore directly supporting the fleet operation forces.
F3	FR	Other Base Services	Includes costs specifically identified and measurable to resources devoted to shore based support functions including the operation and maintenance of non medical vehicles and vehicle (F3-FR continued) transportation' operation and maintenance of other transportation equipment, transportation equipment rentals; other operating costs, overhead operation and maintenance, air operations, other base services, port service and operations, facility training (excludes troop training and tactical exercises and training outline in SAG "C2"), process shops, surplus property, and lumber and timber management (excluding Environmental Conservation and Pollution efforts). Excludes installation communications.
F3	FV	Physical Security	Includes costs specifically identified and measurable to resources for protection of personnel and the security upgrade of facilities and installations. Provides funding to prevent, delay, and deter unauthorized access to equipment, facilities, material, and documents and safeguard them against terrorism, sabotage, vandalism, and theft.
F3	V2	Visual Information	Includes costs specifically identified and measurable to resources for the following functions when supporting base operations versus direct mission support: audiovisual management, contract monitoring, administration, library distribution, records, commercial leasing of audiovisual facilities, equipment replacement, and expansion, production, and services.
F4	FA	Facility Sustainment	Includes costs specifically identified and measurable to resources devoted to maintenance and repair which can be accomplished with the approval authority of the activity commanding officer and that maintenance and repair which requires approval at a level above the activity commanding officer. Maintenance and repair of real property, i.e. buildings, other facilities, pavements (roads, parking areas, helipads, etc.), land, and ground. Includes such things as repair of electrical circuitry, heating and air conditioning, water piping, and routine maintenance work such as caulking, painting, etc., in support of medical facilities and other with a primary mission of health care. Excludes Navy fleet hospitals and Navy fleet hospital storage facilities.

Activity Groups/Sub Activity Groups			
F4	FB	Facility Restoration & Modernization	Includes costs specifically identified and measurable to resources devoted to minor construction, which can be accomplished with the approval authority of the activity commanding officer, and that minor construction which requires approval at a level above the activity commanding officer. Minor construction costing less than the statutory maximum amount established by section 2805 of title 10 U.S.C. in support of medical facilities and others with a primary mission of health care. Excludes Navy fleet hospitals and Navy fleet hospital storage facilities.
LB	LN	Other Personnel Support - Care Of The Dead	Includes costs specifically identified and measurable to the recovery, preparation, encasement, transportation, escort service (when applicable), funeral, and memorial services when remains are non-recoverable for the deceased personnel. Also includes transportation of the remains of retired members who die in service medical facilities to their homes. Other Navy beneficiaries and indigent patients who die in Naval Hospitals, U.S. civilian employees of humanitarian agencies are supported on a reimbursable basis. Excludes burial and markers for deceased personnel. They are paid by BUPERS.
LB	LR	Other Personnel Support - Child Development	Includes costs specifically identified and measurable to resources devoted to the intellectual, social, emotional and physical development of children. The primary sources are child development centers and family child care/family day care homes that are government quarters, owned or leased.
LV	EP	Management Headquarters	Includes costs specifically identified and measurable to resources devoted to the operation of headquarters functions. This SAG excludes any Centrally Managed program funding and may only be used by BUMED headquarters.
M9	M9	Medical Treatment Facilities (MTFs)	Includes costs specifically identified and measurable to the resources devoted to the provision of health care in Navy MTFs to include medical centers, station hospitals, medical clinics, TRICARE Outpatient clinics, federal sharing agreements, medical center laboratories which are integral to these facilities, substance abuse treatment programs conducted at these facilities. Excludes operation and management for regional lead agents, supplemental care and Dental Care services.
MA	MA	Education & Training – Health Care	Includes costs specifically identified and measurable to the operating resources for BUMED sponsored schools and health care personnel to receive technical, specialized, and professional skills training in service schools, government agencies and civilian institutions. Includes Continuing Medical Education (CME), Continuing Education, professional skill non-credit, Graduate Medical Education (GME), GME administrative support, Continuing Education and Training administrative support for (MA-MA continued) health care personnel within a medical/dental facility (previously under SAGs MC/M9/MR). Excludes readiness exercises, education and training, and Physical Readiness Training.

Activity Groups/Sub Activity Groups			
MA	MF	Health & Professional Scholarship Program	Includes costs specifically identified and measurable to the Armed Forces Health Professions Scholarship (HPSP), Financial Assistance Program (FAP), and other pre-commissioning professional scholarship programs. Excludes manpower authorizations and administrative support costs for these programs and other health acquisition programs.
MD	3C	CHAMPUS	Includes costs specifically identified and measurable to resources devoted to the government's portion of costs incurred for patient care under the TRICARE Standard Option for non active duty personnel and their dependents (retired military, spouses and dependent children of active duty, retired, or deceased military) in civilian facilities and by private practitioners; special education and institutional care in civilian facilities for handicapped dependents of active duty personnel covered under the Program for the Handicapped (PFTH); and claims processing costs.
MD	3S	Managed Care Support Contracts	Includes costs specifically identified and measurable to resources devoted to providing benefits for areas serviced by the Tri-service Managed Care Support (MCS) contracts and dental services provided on a contractual basis for non active duty personnel and their dependents (retired military, spouses and dependent children of active duty, retired or deceased military) in civilian facilities and by private practitioners and the associated claims processing costs. Excludes manpower authorizations and all administrative cost of the management of CHAMPUS related benefit programs; management costs of other CHAMPUS related programs and Alternate Use/Managed Care project costs used in-house.
MD	MD	Care In Non-Defense Facilities	Includes costs specifically identified and measurable to resources to support a centrally managed allotment which funds emergency care/transportation of active duty personnel and medically necessary non-emergency medical and dental care for active duty personnel when government facilities are not available. Also includes resources to purchase health care services from the private sector (supplemental care) and other non-defense agencies. Excludes manpower authorizations, administrative costs and federal sharing agreements.
ME	M1	Healthcare Support Offices	Includes costs specifically identified and measurable to resources to provide technical assistance and support to activities of BUMED in the assigned area. Provides for specified assistance and support services in professional technical matters, resource management, contingency planning, and logistical coordination rendered by HSOs Jacksonville, Norfolk, San Diego; and the Naval Environment Health Center. Provides for technical assistance in health care matters to responsible line commanders (ME-M1 continued) and higher echelon line commanders as requested. Provides for local coordination of health care programs and other services, functions, and tasks as may be directed by the Chief, BUMED.

Activity Groups/Sub Activity Groups			
ME	M2	Military Public Health Program	Includes costs specifically identified and measurable to resources associated with the management, direction, operation, training and conduct of health promotion, preventive medicine, disease prevention and control. Consists of epidemiology (deployment and medical surveillance, Global Emerging Infectious Disease Surveillance and Control, CBR-E Support, medical intelligence, disease outbreak investigations, disease control programs, health assessment, public health policy development, evaluation, (ME-M2 continued) performance measurements, and analysis and informatics); medical entomology (including vector control, surveys, disease outbreak investigation, vector risk assessment, medical intelligence gathering, and agricultural quarantine); and environmental health (including food safety, drinking water safety, wastewater sanitation, habitability, swimming pools and bathing places sanitation, solid waste disposal, medical waste disposal, hot/cold weather preventive medicine, and infection control.
ME	M3	Military Unique/Other Medical - Health Care	Includes costs specifically identified and measurable to resources devoted to military medical unique functions and activities such as MILITARY MEDICAL SUPPORT OFFICE (MMSO), NOSTRA, NAVAEROPMEDINST, and the DOD Military Blood Program. Excludes specialized skills training ("C" Schools) charged to "MA" and drug testing (Navy Drug Labs) and interdiction funding which is O&M,N.
ME	ME	Other Health Activities	Includes costs specifically identified and measurable to resources that support the provision of health care for authorized beneficiaries such as management headquarters for regional lead agents and associated MTF level costs, Navy Medical Logistics Command, the Navy Medical Information Management Center, and veterinary services. Excludes activities that provide support to the unique health care mission required by virtue of the military mission (SAG M3).
ME	WH	Occupational Health Program	Includes costs specifically identified and measurable to resources for Occupational Medicine and Industrial Hygiene functions : such as deployment of medical surveillance, asbestos medical surveillance, Hearing Conservation, medical aspects of ergonomics, reproductive hazards, ionizing and non-ionizing radiation safety, workplace assessments (afloat & ashore), health risk assessments, indoor air quality evaluations, and operation of separately organized occupational health clinics providing medical care to DoD civilians.
MR	MR	Dental Care Activities	Includes costs specifically identified and measurable to resources devoted to the provision of dental care and services to authorized beneficiaries through the operation of hospital departments of (MR-MR continued) dentistry and dental clinics and operation of regional dental activities.
OP	OP	Other Procurement, Defense Health Program Other	The Other Procurement portion of the Defense Health Program appropriation funds investment equipment items with an end use cost of > 100 K. The medical equipment program is centrally

Activity Groups/Sub Activity Groups			
		Medical Support Equipment	managed and executed by MED-04/CO NAVMEDLOGCOM. The information technology equipment is centrally managed by MED-01 and executed by CO NMIMC. The collateral equipment program is centrally managed by MED-33 and executed by the three HSOs' MCLO departments as applicable. (Military Construction Liaison Officer)
ZU	RW	Collateral Equipment	Provides for collateral equipment required to initially outfitting new military construction at Naval activities throughout the shore establishment. This requirement is generated by new construction for the replacement, modernization, expansion, addition, or conversion of a facility. Collateral equipment is that equipment which is required to provide a complete and usable facility. Includes resources for the initial outfitting of Congressionally authorized Military Construction, Navy projects and the Government of Japan Relocation and Facilities Improvement (JFIP) programs.
ZY	ZY	Foreign Currency	This AG/SAG is only available under appropriation/subhead 0130.1892 and is used to both fund losses due to adverse foreign currency fluctuations and to capture gains due to beneficial foreign currency fluctuations. The only activities authorized to cite this account are: NMCL London, NH Naples, NDC Naples, NH Rota, NH Sigonella, NEPMU 7 Naples, NH Yokosuka, NH Okinawa, NDC Yokosuka, NDC Okinawa, and HSO San Diego.

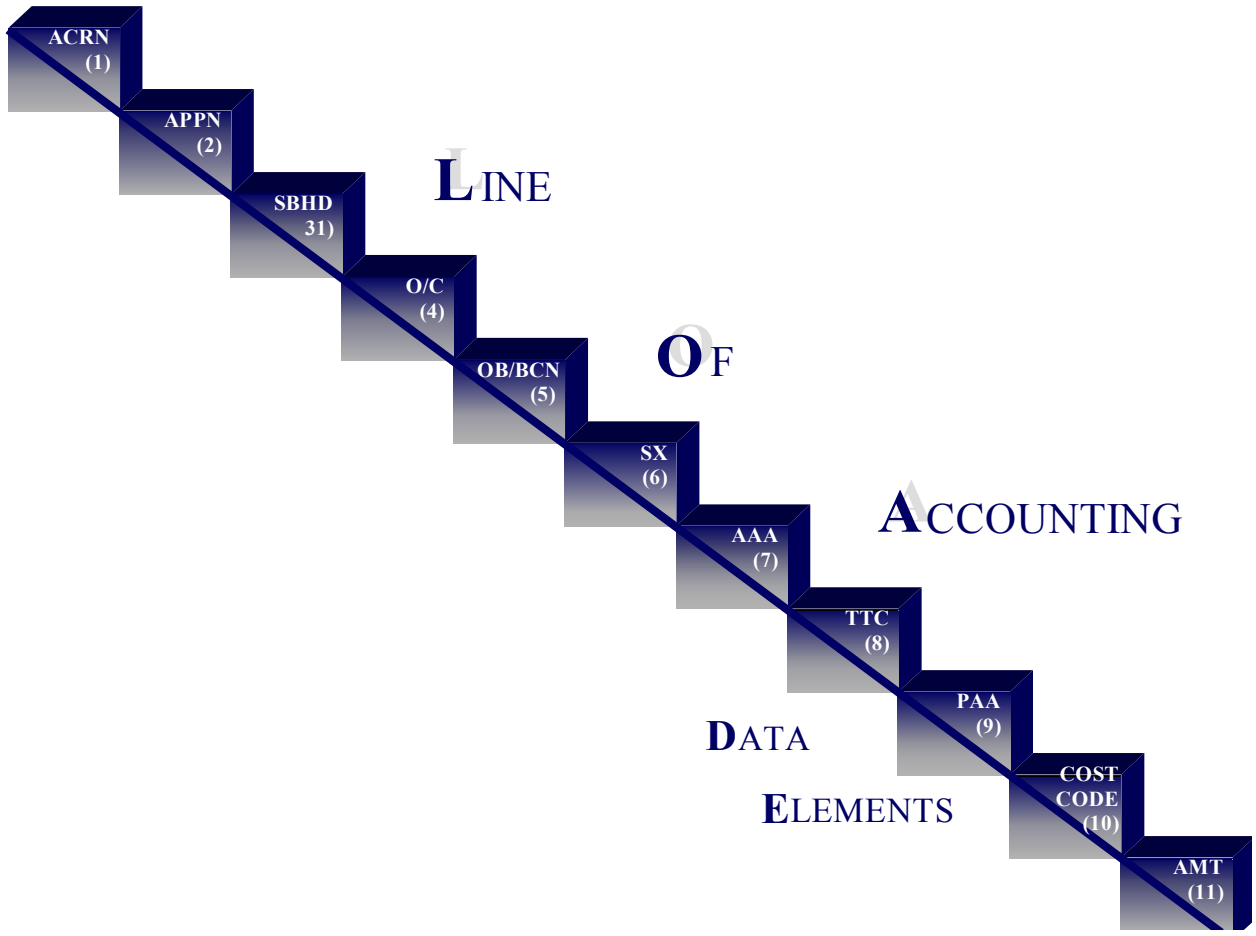
3.7. Cost Account Codes.

A Cost Account Code (CAC) is a four position alphanumeric code established to facilitate the classification of transactions according to their purpose (e.g. CAC 4AAQ, Bone Marrow Transplant). A cost account code dictionary may be found in the BUMED Annual Supplemental Financial Guidance.

3.8. Expense Elements and Object Class Codes.

The expense element code is used to identify the type of resource being consumed in the functional/subfunctional category or program element. An Expense Element (EE) is a one position alpha or numeric code used to identify expenses and obligations as to type. This code is inserted in the last position of the cost code field in the Line Of Accounting (LOA) (e.g. T, supplies; W, equipment). LOA data elements are provided for illustration purposes in Figure 1.

Figure 1. Line of Accounting Data Elements.



Following is a sample line of accounting and data element identification similar to what will be encountered. **NOTE:** DHP funds would be identified by placing AA 97 1 0130 in the first nine positions. Interpreted as follows:

AA-ACRN
97-OSD
1-Fiscal Year
0130-DHP.

AA 17 1 1804 188D 000 00203 068688 2D 068688 4AAQ 450.00

AA-ACRN

17-NAVY

1-Fiscal Year

1804-Appropriation Type

188D-SUBHEAD (ELH)

000-Object Class

00203-Bureau Control Number (OB Holder)

068688-Authorization Accounting Activity (AAA)

2D-Transaction Type Code

068688-Plant Account Activity (PAA)

4AAQ-Cost Code

450.00-Amount

Table 6 contains common DoD appropriation designators.

Table 6. Common DoD Appropriation Designators.

	ARMY	NAVY/MC	AIR FORCE	OSD
Military Personnel	2010	1453/1105	3500	N/A
Reserve Personnel	2070	1405/1108	3700	N/A
National Guard Personnel	2060	N/A	N/A	N/A
O&M	2020	1804/1106	3400	0130
O&M Reserve	2080	1806/1107	3740	N/A
O&M National Guard	2065	N/A	N/A	N/A
O&M Family Housing	7025	7035	7045	
Procurement (Aircraft)	2031	1506	3010	N/A
Procurement (Missiles)	2032	N/A	3020	N/A
Procurement (Weapons & Tracked Vehicles)	2033	1507	N/A	N/A
Procurement (Ammunition)	2034	N/A	N/A	N/A
Shipbuilding & Conversion	N/A	1611	N/A	N/A
Other Procurement	2035	1810/1109	3080	0300
Research, Development, Test & Evaluation (RDT&E)	2040	1319	3060	0400
Military Construction	2050	1205	3300	
Family Housing Construction	7020	7030	7040	
Reserve Construction	2086	1235	3730	N/A
National Guard Construction	2085	N/A	N/A	N/A
Stock Fund	4991	4911	4921	
Industrial Fund	4992	4912	4922	

An Object Class (O/C) is a three position alphanumeric code used in the LOA to identify the following multiple uses:

- On obligation documents - zero fill;

- On reimbursement collection documents - the first two positions are zero-filled; the third position is used to designate the appropriate reimbursement source code; and

- On expenditure documents - for recording expenditure category codes on International Balance of Payment (IBOP) transactions designated as "Other than U.S."

3.8.1. Object Class Codes and Titles.

A listing of object class codes, titles, and definitions are provided below for informational purposes. It should be noted that, in regard to the preceding definition of each object class being a three position alphanumeric code, the third position would be replaced with an alpha character corresponding to the relevant expense element code. The following list notes the object class codes and titles without regard to expense elements.

10.0 Personnel services and benefits
- 11.0 Personnel compensation
- 11.1 Full-time permanent
- 11.3 Other than full-time permanent
- 11.5 Other personnel compensation
- 11.7 Military personnel
- 11.8 Special personal services payments
- 11.9 Total personnel compensation
- 12.0 Personnel benefits
- 12.1 Civilian personnel benefits
- 12.2 Military personnel benefits
- 13.0 Benefits for former personnel

20.0 Contractual services and supplies
- 21.0 Travel and transportation of persons
- 22.0 Transportation of things
- 23.0 Rent, communications, and utilities
- 23.1 Rental payments to GSA
- 23.2 Rental payments to others
- 23.3 Communications, utilities, and miscellaneous charges
- 24.0 Printing and reproduction
- 25.0 Other services
- 26.0 Supplies and materials

30.0 Acquisition of capital assets
- 31.0 Equipment
- 32.0 Land and structures
- 33.0 Investments and loans

40.0 Grants and fixed charges
- 41.0 Grants, subsidies, and contributions
- 42.0 Insurance claims and indemnities
- 43.0 Interest and dividends

44.0 Refunds

90.0 Other

91.0 Unvouchered
92.0 Undistributed
93.0 Limitation on expenses
99.0 Subtotal, obligations
99.9 Total obligations

3.8.2. Object Class Definitions.

Corresponding to the preceding list of object class codes and titles, the following definitions pertain to the data contained within each designation.

10.0 Personnel Services and Benefits

11.0 Personnel Compensation

Gross compensation for personal services rendered to the Government by Federal civilian employees, military personnel, and non-Federal personnel. (See object classes 11.1 - 11.9).

11.1 Full-Time Permanent

Regular salaries and wages paid directly to civilian full-time permanent employees, as defined in section 13.2, and other payments that become a part of the employee's basic pay rate (e.g. merit pay increases for employees, geographic adjustments, and critical position pay). Includes regular salaries and wages paid to employees while on annual, sick, compensatory or other paid leave, and terminal leave payments; excludes compensation above the basic rate, e.g. for overtime or other premium pay, which should be recorded in object class 11.5. Where employees are paid from more than one appropriation, the applicable portion will be included under each appropriation. Include compensation for all workdays in the fiscal year.

11.3 Other Than Full-Time Permanent

Regular salaries and wages, including obligations for terminal leave payments and merit pay increases for employees, paid directly to Federal civilian employees for part-time, temporary, or intermittent employment. Includes pay for employees in the Competitive and Excepted Services with appointments that are not designated as full-time permanent under object class 11.1. Includes pay for employees in the Senior Executive Service who are serving under limited term appointments, as defined in 5 U.S.C. 3132(a)(5) and under limited emergency appointments, as defined in 5 U.S.C. 3132(a)(6). **Note:** When the Government contracts with an individual for personal services and that individual is reportable under Office of Personnel Management regulations as a Federal employee, the compensation for services normally shall be classified under object class 11.3 or 11.5, as appropriate. On the other hand, payments to a contractor principally for the personal services of a group of the contractor's employees shall be classified under object class 25.0. Similarly, contracts with individuals for personal services that provide for substantial additional

considerations, such as a contract with a physician who provides his or her own office, X-ray and other equipment, shall be classified under object class 25.0.

11.5 Other Personnel Compensation

All personnel compensation above basic rates paid directly to civilian employees. Excludes cash allowances for higher cost of living locations, which are classified under object class 12.1. Includes overtime, holiday pay, Sunday pay, night work differential, and hazardous duty pay. Also includes:

- Post differentials - Payments authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment differing substantially from those in the contiguous 48 States and the District of Columbia.

- Other payments above basic rates - Payments above the basic rate for any other premium pay, such as stand-by pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid. Excludes special pay, which is classified under object class 12.1.

- Cash incentive awards - Payments for cash awards that do not become part of the Federal employee's basic rate of pay, such as those authorized under 5 U.S.C. 4503, 4504, 4505a, 4507, 5384, and 5407.

11.7 Military Personnel

Pay of military personnel including amounts above basic rates; for example, overtime, holiday pay, night work differential, hazardous duty pay, flight pay, and extra pay based upon conditions of environment (except cost of living allowances for locations outside the contiguous 48 States and the District of Columbia, which are classified under object class 12.2). Also includes basic allowances for subsistence (BAS) and for quarters (BAQ). Excludes payments made to other agencies for services of military personnel on reimbursable detail, which are classified under object class 11.8.

11.8 Special Personal Services Payments

Regular salaries and wages paid directly to persons whose work-years are not reportable to the Office of Personnel Management as Federal civilian employees and payments for personal services that do not represent salaries or wages paid directly to Federal employees. Includes:

- Compensation of persons not reportable as Federal employees - Payments for compensation to persons not included in regular employment reports to the Office of Personnel Management, such as witnesses, casual workers, and patient and inmate help. Includes compensation in the nature of allowances to trainees and volunteers. Also includes payments for salary equalization authorized under 5 U.S.C. 3373 and 3584 for individuals on leave of absence for

employment with international organizations or State and local governments. (During the period of leave of absence, such persons are not included in reports on Federal employment to the Office of Personnel Management if the Federal agency pays 50 percent or less of the person's salary.)

- Payments for reimbursable details - Payments made to other agencies for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits).

- Agency reimbursement to the Civil Service retirement and disability fund for re-employed annuitants - Payments by an agency employing an annuitant to reimburse the Civil Service retirement and disability fund for the annuity paid to that employee, as required by Public Law 94-397 (5 U.S.C. 8339, 8344).

11.9 Total Personnel Compensation
Total of the amounts shown for object classes 11.1 through 11.8.

12.0 Personnel Benefits
Benefits for currently employed civilian, military, and certain non-Federal personnel. (Payments of benefits to certain former Federal civilian and military personnel are classified under object classes 13.0 and 42.0.) (See object classes 12.1 and 12.2)

12.1 Civilian Personnel Benefits
Cash allowances paid directly to Federal civilian employees and payments to other funds for the benefit of these employees, and benefits authorized by statute to be paid, including those to certain non-Federal employees. This object class consists of all such payments whether or not the personnel compensation of these employees is classified under object classes 11.1 through 11.8. Benefit payments for non-Federal civilian employees under this object class include persons not reportable to the Office of Personnel Management as Federal employees. Excludes cash incentive awards classified under object class 11.5 and perquisites provided in kind (which are classified under the object class representing the nature of the item purchased), and payments to former employees from their employment. Includes:

- Recruitment and retention incentives - Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754.

- Allowances - Includes quarters allowances, uniform allowances (when paid in cash), reimbursements for notary public expenses, and allowances above basic rates of pay for service outside the contiguous 48 States and the District of Columbia to compensate for a substantially higher cost of living at the post of assignment than the cost of living in the District of Columbia (as authorized under 5 U.S.C. 5924 and 5941). Also includes allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and

personal allowances based upon assignment or position. Relocation and other expenses related to permanent change of station (PCS) - Includes authorized allowances for expenses incurred in connection with the sale of a residence, or settlement of an unexpired lease, subsistence while occupying temporary quarters, and miscellaneous moving expenses, as authorized under 5 U.S.C. 5724a. Also includes reimbursement of amounts equal to income taxes incurred by transferred employees for moving or storage expenses under 5 U.S.C. 5724b and contractual charges for relocation services under 5 U.S.C. 5724c. Charges for other PCS expenses are classified under object class 21.0, 22.0, or 25.0, as appropriate.

- Payments to other funds - Includes employers share of employee retirement, life insurance, health insurance and benefits, accident compensation (such as payments to the Office of Worker's Compensation), Federal Insurance Contribution Act taxes, and other such payments. Also includes agency payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board.

12.2 Military Personnel Benefits

Cash allowances and payments to other funds for military personnel. Includes:

- Allowances - Includes uniform allowances (when paid in cash) and reenlistment bonuses. Also includes cost of living allowances paid to personnel on duty outside the contiguous 48 States and the District of Columbia, dislocation and family separation allowances, and personal allowances based upon assignment or rank. (Excludes hazardous duty pay, flight pay, extra pay based upon conditions of environment, and other such pay, which are classified under object class 11.7, and benefit payments to veterans resulting from their past service.)

- Payments to other funds - Includes the employer share of military retirement, Federal Insurance Contribution Act taxes, Servicemen's Group Life Insurance premiums, and education benefits.

13.0 Benefits for Former Personnel

Benefits due to former employees or their survivors on the basis of (at least in part) the length of service to the Government. Excludes benefits provided in kind, such as hospital and medical care, which are classified under the object class representing the nature of the items purchased. Includes:

- Retirement benefits - Compensation in the form of pensions, annuities, or other retirement benefits paid to former military and certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified under object class 42.0.

- Severance pay - Payments made to former employees involuntarily separated.

- Other benefits - Unemployment compensation for Federal employees and ex-servicemen and other benefits paid directly to the beneficiary. Also includes Government payment to the Employees Health Benefits Fund for annuitants.

20.0 CONTRACTUAL SERVICES AND SUPPLIES

21.0 Travel and Transportation of Persons

Obligations for transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incident to travel that are to be paid by the Government either directly or by reimbursing the traveler. This object class consists of both travel away from official stations, subject to regulations governing civilian and military travel, and local travel and transportation of persons in and around the official station of an employee. In determining subclasses for administrative use, agencies may maintain such distinctions as they deem appropriate, including a separate subclass for rental of vehicles from interagency motor vehicle pools. Includes:

- Transportation of persons - Contractual obligations for services in connection with carrying persons from place to place, by land, air, or water and the furnishing of accommodations incident to actual travel. Includes commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse service; and expenses incident to the operation of rented or chartered conveyances. (Rental or lease of all passenger-carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for transportation of things.) Includes mileage allowances for use of privately owned vehicles and related charges that are specifically authorized (such as highway and ferry tolls). It includes rental or lease of passenger motor vehicles from Government motor pools. Also includes bus, subway, streetcar, and taxi fares (including tips) whether used for local transportation or for travel away from a designated post of duty.

- Subsistence for travelers - Payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence.

- Transportation expenses incident to permanent change of station (PCS) - Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a permanent change of station (including travel expenses and per diem for the employee's immediate family), as authorized under 5 U.S.C. 5724a. Charges for other PCS expenses are classified under object class 12.1, 12.2, 22.0, or 25.0, as appropriate.

- Incidental travel expenses - Other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses, as authorized by travel regulations.

22.0 Transportation of Things

Contractual obligations for the transportation of things (including animals), for the care of such things while in process of being transported, and for other services incident to the transportation of things. (Excludes transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the Government.) Includes:

- Freight and express - Charges by common carrier and contract carrier, including freight and express, demurrage, switching, re-crating, refrigerating, and other incidental expenses.

- Trucking and other local transportation - Charges for hauling, handling, and other services incident to local transportation, including contractual transfers of supplies and equipment.

- Mail transportation - Postage used in parcel post and charges for express package services (that is, charges for transporting freight). (It excludes other postage and charges that are classified under object class 23.3.)

- Transportation of household goods related to permanent change of station (PCS) travel – Payments to Federal employees for transportation of household goods and effects or house trailers instead of payment of actual expenses when payment is for transfer of personnel from 1 official station to another. Charges for other PCS expenses are classified under object class 12.1, 12.2, 21.0, or 25.0, as appropriate.

23.0 Rent, Communications, and Utilities

Charges for possession and use of land, structures, or equipment owned by others and charges for communication and utility services. Excludes charges for rental of transportation equipment, which are classified under object class 21.0 or 22.0. (See object classes 23.1 through 23.3.).

23.1 Rental Payments to GSA

Direct obligations for rental of space and rent related services assessed by the General Services Administration (GSA) as rent, formerly known as standard level user charges (SLUC). Excludes charges for related services provided by GSA in addition to services provided under rental payments, such as extra protection, extra cleaning, or extra alterations, which are classified under object class 25.

23.2 Rental payments to others

Obligations for possession and use of space, land, and structures leased from a non-Federal source. Rental payments to agencies other than GSA for space, land, and structures that are subleased or occupied by permits regardless of whether the space is owned or leased will be classified under object class 25.0.

23.3 Communications, utilities, and miscellaneous charges

Includes: ADP and communication services and rentals - Obligations for the transmission of messages or data, such as land telegraph service, marine cable service, radio and wireless telegraph service, electronic data transmission service, and telephone and teletype service; postage (excluding parcel post and express mail service for freight); contractual mail (including express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines and teletype equipment. Includes charges for the rental of ADP and telecommunications equipment. (Charges for maintenance to ADP and telecommunications equipment and related training and technical assistance, when significant and readily identifiable in the contract or billing, shall be classified under object class 25.0. Contractual services involving the use of equipment in the possession of others, such as computer time-sharing, shall also be classified under object class 25.0).

- Utility services - Obligations for heat, light, power, water, gas, electricity, and other utility services.

- Miscellaneous charges - Periodic charges under purchase rental agreements for equipment. (Payments subsequent to the acquisition of title to the equipment should be classified under object class 31.0.) Excludes payments under lease-purchase contracts for construction of buildings, which are classified under object class 32.0 or 43.0, and for ADP and telecommunications equipment, which are classified under object class 31.0.

24.0 Printing and reproduction

Obligations for contractual printing and reproduction (including photocomposition, photography, blueprinting, Photostatting, and microfilming), and the related composition and binding operations performed by the Government Printing Office, other agencies or other units of the same agency (on a reimbursable basis), and commercial printers or photographers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms when specially printed or assembled to order and printed envelopes and letterheads.

Note: This object class consists of both printing and binding as defined in the Government Printing and Binding regulations issued by the Joint Committee on Printing and reproduction of the type that does not come within the Joint Committee's definition. In determining subclasses for administrative use, DoD Components may appropriately maintain such a distinction.

25.0 0ther services

Obligations for contractual services not otherwise classified. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Excludes obligations for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under object class 31.0. Includes:

- Repairs and alterations - Obligations for repairs and alterations to buildings, bridges, viaducts, vessels, equipment, and like items, when done by contract.

- Storage and maintenance - Obligations for contractual services for storage and care of vehicles and storage of household goods, including those associated with a permanent change of station (PCS). Obligations for other PCS expenses are classified under object class 12.1, 12.2, 21.0, or 22.0.

- Subsistence and support of persons - Obligations incurred for contractual services for board, lodging, and care of persons, including hospital care (except travel items, which are classified under object class 21.0).

- Typing and stenographic service contracts Publication of notices, advertising, and radio and television time.

- Tuition.

- Fees and other charges - Fees for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management), and surety bonds.

- Custom software - Obligations for contracts covering development of software of $25,000 or less. Excludes custom software classified in object class 31.0.

- Software and hardware maintenance - Obligations for contracts to maintain software or hardware, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing. Excludes charges for rental of ADP and telecommunications hardware and software, which are classified in object class 23.3. Operation of facilities or other service contracts. Research and development contracts.

26.0 Supplies and materials

Obligations for commodities whether acquired by formal contract or other form of purchase that are: ordinarily consumed or expended within one year after they are put to use; converted in the process of construction or manufacture; or used to form a minor part of equipment or fixed property.

Also includes charges for off-the-shelf software purchases of $25,000 or less. Also includes charges for off-the-shelf software with a useful life of under 2 years. Other property of little monetary value that does not meet any of these 3 criteria listed above may also be classified as "Supplies and materials" at the option of the agency. Includes:

- Office Supplies - Obligations for pencils, paper, calendar pads, stenographic notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value (such as desk trays, pen sets, and calendar stands).

- Publications - Obligations for purchases of or subscriptions to pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency. Excludes publications acquired for permanent collections, which are classified under object class 31.0.

- ADP supplies and materials - Obligations for computer and word processing tapes, discs, and manuals. Includes off-the-shelf software purchases and licenses of $25,000 or less. Excludes off-the-shelf software classified under object class 31.0.

- Chemicals, surgical and medical supplies.

- Fuel - Obligations for fuels used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.

- Clothing and clothing supplies - Obligations for articles of clothing, together with materials and sewing supplies used in manufacture of wearing apparel.

- Provisions - Obligations for food and beverages.

- Cleaning and toilet supplies.

- Ammunition and explosives.

- Materials and parts - Obligations for commodities (including building materials) used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.

30.0 ACQUISITION OF CAPITAL ASSETS

31.0 Equipment

Obligations for the purchase of personal property of a durable nature; that is, property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition. Includes obligations for service in connection with the initial installation of equipment when performed under contract. Excludes off-the-shelf software valued at $25,000 or less, and supplies and materials classified under object class 26.0. Also excludes fixed equipment that is classified under object class 32.0. This object class may consist of both equipment that is not capitalized (not set up in property accounts) and equipment that is capitalized. In determining subclasses for administrative use, agencies may appropriately maintain such a distinction. Includes:

- Transportation equipment - Obligations for vehicles, including passenger-carrying automobiles, motor trucks, motorcycles, tractors, aircraft, trains, steamships, barges, power launches, and other vessels.

- Furniture and fixtures - Obligations for movable furniture, fittings, fixtures, and household equipment. Includes desks, tables, chairs, typewriters, word processing equipment, and calculators.

- Publications for permanent collections.

- Tools and implements.

- Machinery - Obligations for engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery.

- Instruments and apparatus - Obligations for surgical instruments, X-ray apparatus, signaling equipment, telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

- ADP and telecommunications equipment - Obligations for hardware, such as central processing units (CPUs), punch card accounting machines, data entry machines, modems, telephone handsets, and personal computers. Also includes purchases of off-the-shelf and custom software of more than $25,000.

- Armaments - Obligations for tanks, armored carriers, tractors, missiles, machine guns, small arms, bayonets, anti-aircraft guns, artillery, searchlights, detectors, fire control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.

32.0 Land and structures

Obligations for purchase of land, buildings, and other structures, additions to buildings, nonstructural improvements, fixed equipment when acquired under contract (whether an addition or a replacement), and payments for defaulted loan guarantees on loans that have been foreclosed, so that the Federal payment results in the acquisition of a physical asset rather than a loan asset. Includes:

- Land - Obligations for the purchase of land and interest in lands, including easements and rights of way.

- Buildings and other structures - Obligations for the acquisition or construction of buildings and structures, and additions thereto, when acquired under contract. Includes principal payments under lease-purchase contracts for construction of buildings.

- Nonstructural improvements - Obligations for improvements of land, such as landscaping, fences, sewers, wells, and reservoirs, when acquired under contract.

- Fixed equipment - Obligations for fixtures and equipment that become permanently attached to a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire-alarm systems, lighting or heating systems, and air conditioning or refrigerating systems (whether an addition or a replacement), when acquired under contract. Includes amounts for services for the initial installation of fixed equipment when performed under contract.

33.0 Investments and loans

Obligations for the purchase of securities, loans made to others, expenditures in the nature of capital for other funds, and payments for defaulted loan guarantees in those cases where the default has not resulted in foreclosure, so that the Government acquires title to the note rather than title to physical assets. If payment occurs for which there is no asset (property or enforceable notes) so that the payment is a sunk cost, it should be included under object class 42.0. Includes:

- Investments in securities - Obligations for the purchase of stocks, bonds, debentures, and other securities (except the par value of U.S. Government securities or securities of wholly-owned government enterprises) in which money is invested either temporarily or permanently. Includes the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value for the purchase of Government securities and discounts under par value on sales of Government securities.

- Loans - Loans to foreign governments, States, and other political subdivisions; loans to other Government agencies; and loans to corporations, associations, and individuals.

40.0 GRANTS AND FIXED CHARGES

41.0 Grants, subsidies, and contributions

Grants (including revenue sharing), subsidies, gratuities, and other aid for which cash payments are made to States, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries; taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes); and payments instead of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death and disability.

Note: Obligations under grant programs that involve the furnishing of services, supplies, materials, and the like, rather than cash are not charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

42.0 Insurance claims and indemnities

Benefit payments from the social insurance and Federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act. Includes:

Social insurance and retirement - Payments for individuals from trust funds for social security, Medicare, unemployment insurance, railroad retirement, Federal civilian retirement, military retirement, and other social insurance and retirement programs.

Other claims or indemnities - Payments to veterans and former civilian employees or their survivors for death or disability, whether service connected or not. Payments of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death. Includes payments to or for persons displaced as a result of Federal and federally assisted programs, as authorized under 42 U.S.C. 4622-4624. Includes losses made good on Government shipments, and payments on guarantees where no asset is received and where forgiveness is not provided by law.

43.0 Interest and dividends

Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available and the distribution of earnings to owners of trust or other funds. Includes interest payments under lease-purchase contracts for construction of buildings. If payment of claims under a contract has been delayed by the Government, the interest shall be recorded under the same object class used for the original contract and not in this object class.

44.0 Refunds

Payments made from an appropriation or fund account to refund amounts previously received by the Government to correct errors in computations, erroneous billing, and other factors. Also includes amounts refunded to former employees or their beneficiaries for employee contributions to retirement and disability funds (such as payments made when employees die before retirement or before their annuities equal the amount withheld). In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund.

90.0 OTHER

The following object classes will be used, as appropriate, when preparing agency budget submissions. They will also be used at other times when such information is requested.

91.0 Unvouchered

Charges that may be incurred lawfully for confidential purposes, not subject to detailed vouchering or reporting, shall be recorded under this object class.

92.0 Undistributed

Charges that cannot be distributed to the object classes listed above. This object class shall be used for reporting purposes only with the prior approval of OMB.

93.0 Limitation on expenses

This object class is used when there is an annual limitation on administrative or non-administrative expenses for revolving and trust funds. In the object class schedule for the revolving or trust fund, total obligations applicable to the limitation are reported as a lump sum entry without any distribution under object class 93.0. A separate object classification schedule for the limitation will distribute the lump sum obligations reported in the parent schedule in object classes 11.1 through 44.0, as appropriate, with an offsetting negative entry on line 93.0 equal to the total obligations distributed. No amount will be shown on the subtotal line (99.0) of the separate object classification schedule for the limitation.

99.0 Subtotal, obligations

Subtotal of entries above for direct, reimbursable, or allocation account obligations when more than one of these categories are reported in a single account. The subtotal stub entry for reimbursable obligations, "Reimbursable obligations," should be used, even if all reimbursable obligations are classified in a single object class category.

99.9 Total obligations

This entry will equal the sum of the total obligations for all the object class entries. The amount must equal total obligations as shown on line 10.00 of the program and financing schedule. Only the final total of all obligations should be coded 99.9. Subtotals for schedules containing two or more sections will be coded 99.0 for the individual sections.

Expense Elements (EEs), OMB object class codes (OOCs), and descriptions are contained in Table 7.

Table 7. Expense Elements, OMB Object Class Codes and Descriptions.

EE	OOC	OOC DESCRIPTION
A	117	MILITARY PERSONNEL
A	122	MILITARY PERSONNEL BENEFITS
B	117	MILITARY PERSONNEL
B	122	MILITARY PERSONNEL BENEFITS
C	117	MILITARY PERSONNEL
C	122	MILITARY PERSONNEL BENEFITS
D	257	PURCH EQUIP MAINTENANCE (DoD)
E	210	TRAVEL & TRANSPORTATION OF PERSONS
F	220	TRANSPORTATION OF THINGS
G	220	TRANSPORTATION OF THINGS
H	220	TRANSPORTATION OF THINGS
J	220	TRANSPORTATION OF THINGS
K	220	TRANSPORTATION OF THINGS
L	220	TRANSPORTATION OF THINGS
M	230	"RENT,COMMUNICATIONS,UTILITIES"
M	231	RENTAL PAYMENTS TO GSA
M	232	RENTAL PAYMENTS TO OTHERS
N	233	COMMUNICATIONS
O	117	MILITARY PERSONNEL
O	122	MILITARY PERSONNEL BENEFITS
P	257	PURCH EQUIP MAINT (COM)
Q	250	CONSULT & OTHER SERVICES
Q	251	ADVISORY & ASSIST SRVCS
Q	252	OTHER SERVICES
Q	253	PURCH GOODS/SVCS FROM GOV
Q	254	OPER & MAINT- FACILITIES
Q	255	R&D CONTRACTS
Q	256	MEDICAL CARE
Q	258	SUBSIS & SUP OF PERSONS
R	260	SUPPLIES AND MATERIALS
S	260	SUPPLIES AND MATERIALS
T	260	SUPPLIES AND MATERIALS
U	111	CIV FULL-TIME PERMANENT
U	113	CIV OTHER THAN FULL TIME PERMANENT
U	115	CIV OTHER PERSONNEL COMPENSATION
U	118	SPECIAL PERSONAL SERVICES PAYMENT
U	121	CIV PERSONNEL BENEFITS
U	130	BENEFITS FORMER PERSONNEL
V	260	SUPPLIES AND MATERIALS
W	311	NON CAPITALIZED EQUIPMENT

EE	OOC	OOC DESCRIPTION
W	312	CAPITALIZED EQUIPMENT
W	314	EQUIPMENT –TELECOMMUNICATION
X	321	NONCAPITALIZED-BUILDINGS/STRUCTURES
X	322	CAPITALIZED LAND
X	323	CAPITALIZED BUILDING
X	324	CAPITALIZED-OTHER STRUCTURES
X	325	FED MISSION & STEWARDSHIP
X	330	INVESTMENTS AND LOANS
X	410	"GRANTS, SUBSIDIES & CNTR"
X	420	INSURANCE CLAIMS/INDEMN
X	430	INTEREST AND DIVIDENDS
X	431	PROMP PAY INTEREST EXPENSE
X	440	REFUNDS
Y	240	PRINTING AND REPRODUCTION
Z	111	FULL-TIME PERMANENT
1	117	MILITARY PERSONNEL
1	122	MILITARY PERSONNEL BENEFITS
2	260	SUPPLIES AND MATERIALS
4	260	SUPPLIES AND MATERIALS
5	330	INVESTMENTS AND LOANS
6	330	INVESTMENTS AND LOANS
8	**210**	TRAVEL AND TRANSPORTATION OF PERSONS

3.9. Activity Identifiers.

Activity identifier codes are assigned to commands / activities for various purposes. Generally, codes are assigned to relate an activity to important databases that contain financial, manpower, enrollment data, billing addresses, and other important information that serves to support management requirements.

Some of the more important codes are defined and discussed in the sections that follow.

3.9.1. Unit Identification Codes.

A Unit Identification Code (UIC) is a five digit numeric code published in the Shore Navy Distribution List (SNDL) that is used to identify an organizational entity (shore activity or Navy ship) within the Department of the Defense (e.g. 00259, Medical Center, San Diego).

3.9.2. DODAAC.

A Department of Defense Activity Address Code (DODAAC) is assigned to each activity to reflect the clear-text address to which materiel, documentation, and billings are directed. The accuracy of this code should be verified

annually to preclude the erroneous distribution of material, documentation, and billings. DODAACs are published in the Department of Defense Activity Address Directory (DODAAD). The DODAAD also prescribes data elements and codes, standard procedures, and formats to be followed in establishment, maintenance, publication, and dissemination of address data for each Service and Federal Agency.

3.9.3. DMIS Identification Codes.

A Defense Medical Information System (DMIS) code is a unique four-digit identifier used only in the Military Health System (MHS) automated information systems. It serves to identify an activity utilizing the Military Health Services Information Systems. The MEPRS program utilizes DMIS-ID codes to identify MEPRS reporting activities. DMIS-ID codes are also used to effect beneficiary enrollment at activities and to support Enrollment Based Capitation (EBC).

Operational DMIS-IDs have been approved for enrollment of personnel assigned to the fleet, recruits, etc. for EBC purposes. These DMIS-IDs will roll up to a Parent DMIS-ID 6992 “Navy.” Some of the defined benefits of establishing these DMIS-IDs are as follows:

- Provides mechanism to better manage the care of our active duty force;
- Establishes Primary Care Manager (PCM) relationship necessary for results of specialty care, referrals, HCIL Reports, and HEAR data;
- Facilitates use of the Managed Care Program Booking Module of CHCS;
- Improves referral process.

See Appendix P for a list of the DMIS codes.

CHAPTER 4

Planning, Programming, Budgeting and Execution Procedures

The ultimate objective is to provide commanders with the best mix of forces, equipment and support attainable within fiscal constraints.

4.0. General Information.

The Bureau of Medicine and Surgery is responsible for two budgets. One budget addresses the Navy operational medicine requirements and the other addresses its peacetime requirements. Both budgets follow a similar process. The guidance provided in this desk guide pertains mainly to the Navy's peacetime budget. The funding authority for the peacetime budget is directed via the Defense Health Program (DHP). The DHP budget is the final product of the Planning, Programming and Budgeting System (PPBS) and is a statement of policy based on the Medical Program Guidance developed to accomplish objectives. A simple definition of a budget is a plan for accomplishing an organization's objectives through the management of its resources. The budget is more than a plan for distributing dollars, it is a means of two-way communication between the submitter and reviewer.

4.1. Background.

PPBS is designed to assist the Secretary of Defense in making choices about the allocation of resources among a number of competing programs and alternatives to accomplish specific objectives in our national defense. The ultimate objective of PPBS is to provide operational commanders with the best mix of forces, equipment and support attainable within fiscal constraints. PPBS can be summarized in a few words. Based on anticipated **threat**, **strategy** is developed, **requirements are** estimated and **programs are** developed to package and execute that strategy. Finally, a **budget** is developed to pay for the programs.

PPBS translates national security interests developed by strategic planners into military requirements and budgetary requirements which are presented to Congress for funding consideration. The Comptroller and other field level personnel should be familiar with the PPBS process, since it drives the annual budget process.

The PPBS process operates on a continuous basis. Each of the three phases of the system (planning, programming and budgeting) overlap, throughout the fiscal year. The process moves from broad planning considerations to more definitive program objectives and specific budget estimates are prepared to price out the programs.

The PPBS differs from the traditional budgeting process that preceded it in two significant ways. First, **the focus is on objectives, purposes, and the long-term alternative means for achieving them.** As a result of this emphasis, planning has been elevated to a level equivalent to budgetary management and control. Second, **PPBS brings together planning and budgeting by means of programming,** a process which essentially defines a procedure for distributing available resources equitably among the many competing programs.

The Planning, Programming and Budgeting System consists of the following three phases:

1. A **planning phase** where global threat and strategy are assessed and defined.

2. A **programming phase** where the strategic plans are translated into programs in terms of forces, manpower, and dollars.

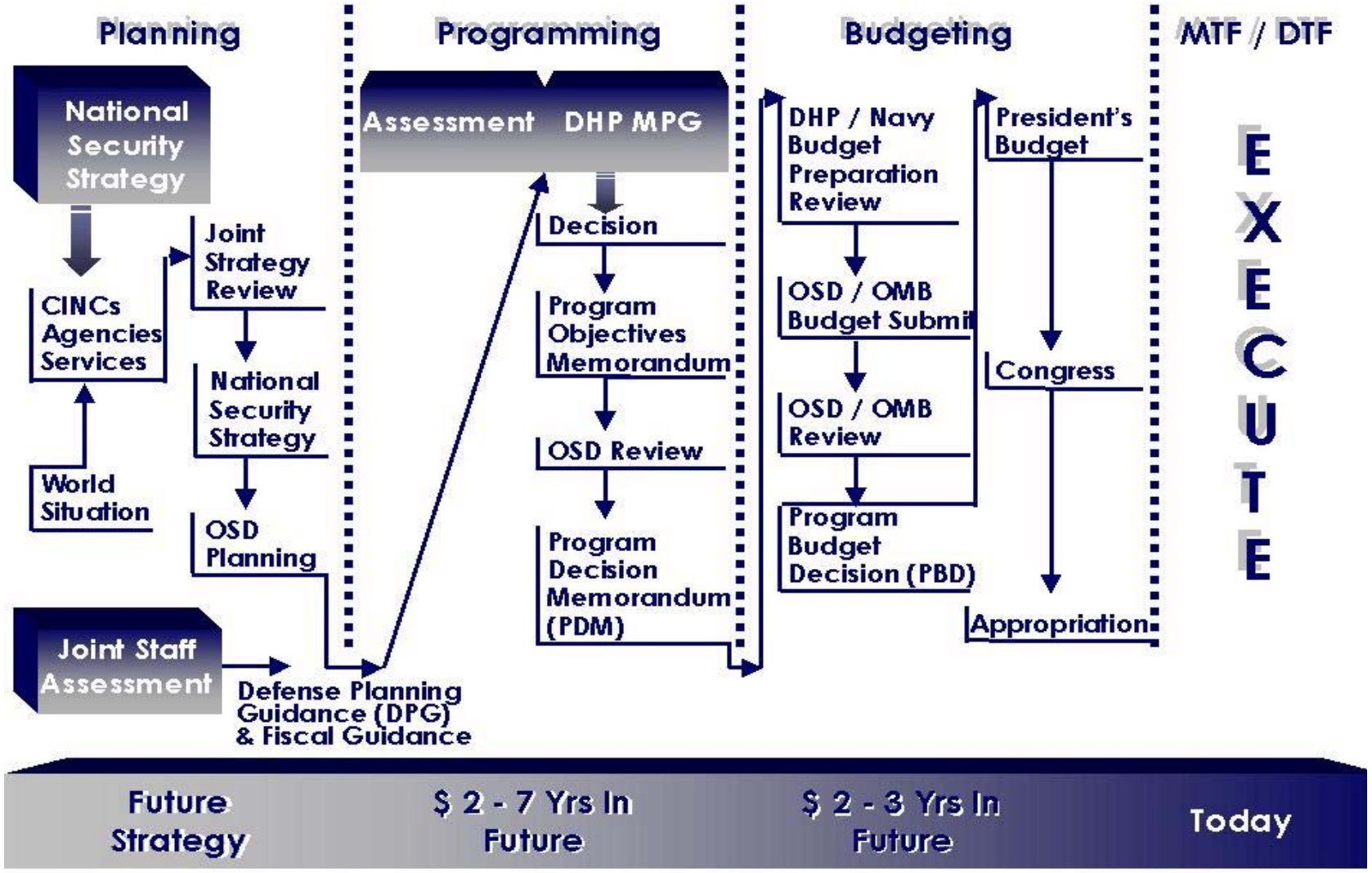
3. A **budgeting phase** that expresses programs in terms of biennial funding requirements.

The budgetary and financial management processes at BUMED are comparable to other Navy claimants with one exception. With the creation of the Defense Health Program appropriation, the Navy Medical budget is now reviewed by the Office of Assistant Secretary of Defense, Health Affairs (OASD, HA) as part of a tri-service health care budget.

Activities may receive funding from various appropriations (i.e., DHP, O&M, N, RDT&E, N, RP, N, etc.) and must have an understanding of the budget process and requirements for each appropriation.

The complete PPBS process is summarized in the following chart. Chart 1 illustrates how the Services, Agencies and the CINCs evaluate the national security strategy and the world situation in the Joint Strategy Review to produce a national military strategy. During the planning phase, Defense Program Guidance (DPG) is issued. Using the DPG as the starting point of the Program Objectives Memorandum (POM) process, and with the issuance of control figures, the services (resource sponsors) and the agencies assess the guidance, and submit their POM to OSD. The DPG also includes the Medical Planning Guidance (MPG) for the development of the Defense Health Program (DHP). The services' medical departments use the MPG to develop their service medical POM for submission to the Tri-Care Management Activity (TMA). The TMA then combines the POMs to submit the service POM to OSD for review. An OSD review leads to a Program Decision Memorandum (PDM), which ends the POM phase of the process. The services and agencies use the PDM as the initiation of the medical department budget process. The submissions are sent to TMA for consolidation and are reviewed by OSD and OMB to form the Program Budget Decision (PBD). The PBD submission is incorporated into the President's Budget. Congress passes legislation (i.e. appropriation acts) based on the President's Budget resulting in the issuance of budget authority for the Department, which is then executed.

Chart 1. PPBS.


Planning
Programming
Budgeting
MTF / DTF
National Security Strategy
CINCs Agencies Services
World Situation
Joint Strategy Review
National Security Strategy
OSD Planning
Joint Staff Assessment
Defense Planning Guidance (DPG) & Fiscal Guidance
Assessment
DHP MPG
Decision
Program Objectives Memorandum
OSD Review
Program Decision Memorandum (PDM)
DHP / Navy Budget Preparation Review
OSD / OMB Budget Submit
OSD / OMB Review
Program Budget Decision (PBD)
President's Budget
Congress
Appropriation
EXECUTE
Future Strategy
$ 2 - 7 Yrs In Future
$ 2 - 3 Yrs In Future
Today

4.2. Planning and Programming.

The Planning and Programming phases of the PPBS deal with the long-range strategic and tactical plans of the DoD. The Future Years Defense Program (FYDP) covers a six-year span. The Planning phase is the out-years of the process. The Programming phase follows and covers the mid-years followed by the budget phase, which covers the upcoming 2 years.

In the Navy, the Programming phase consists of reviews of strategy, warfare areas and support tasks. These reviews define the funding needed to accomplish program levels or capabilities. The resource sponsors use the reviews in preparing their program proposals.

4.2.1. Planning-Defense Planning Guidance (DPG).

DoD provides policies, guidelines, and schedules for budget preparation. Service components determine service policy, direct preparation, review, and approve service objectives. OASD (HA), in coordination with the Assistant Secretary of the Navy for Manpower and Reserve Affairs (ASN/MRA) and the other service secretaries, determine Defense Health Program policies.

The first phase of PPBS involves a review of the state of U.S. national security objectives, consideration of broad strategies for dealing with the threats to national security, and development of force structures and levels that will support those strategies. Those steps are followed by development of defense-wide policies with respect to manpower, logistics, acquisition, and other functional areas. Planning elements are brought together under the general direction of the Under Secretary of Defense for Policy (USD/P). They represent the views of all the senior defense staff offices, including elements of the Office of the Secretary of Defense (OSD), the Joint Chiefs of Staff (JCS), the unified and specified commanders (CINCs) and staff elements of the military services and defense agencies. Elements of the national security policy guidance are also derived in coordination with the National Security Council and the Office of Management and Budget. The planning guidance derived from this process, is reviewed by the **Defense Resources Board (DRB)** to ensure realistic and executable direction. Upon completion of review, the **Defense Planning Guidance (DPG)** is signed and released by the Secretary of Defense. It is then provided to the military departments and defense agencies, with instructions to prepare and submit their **Program Objectives Memoranda (POM)** consistent with that guidance.

Major Steps in the Planning Phase:

1. **Identify national interests.** Determined by the President after receiving information from the State Department, the National Security Council, the Congress, and other executive agencies.

2. **Examine world security environment**. This is the collection and evaluation of strategic intelligence, threats to national interests, international defense policy objectives and current defense status. Foreign policy objectives include our international treaty commitments (e.g., NATO) and the access to various parts of the world (e.g., Middle East oil). An evaluation of the threat provides the basis for our defense needs. The Central Intelligence Agency (CIA) and the Defense Intelligence Agency (DIA) are responsible for assessing the current environment.

3. **Define national military strategy**. The next step is to determine the military strategy and the force levels needed to counter threat and to ensure that defense policy objectives will be achieved.

4. **Plan force structure**. The guidance developed during the planning phase will prepare Navy commands to develop programs that will achieve goals and objectives. Planning decisions documented in the form of guidance serve as policy and resource direction for the programming phase.

The DPG is the primary output of the planning phase of PPBS. The DPG is developed by the Office of the Secretary of Defense (OSD) and the Joint Chiefs of Staff (JCS) based on input from the JCS, the services, CINCs, OMB, the National Security Council, and the State Department. The DPG, perhaps the most important document in the PPBS processes, incorporates information from two other important planning documents:

1. **National Security Strategy of the United States**. Authored by the President, provides information on national interests, global and regional trends, states' political and economic assumptions, and outlines defense strategies.

2. **National Military Strategy Document (NMSD)**. Authored by the Chairman of the Joint Chiefs of Staff (JCS), contains JCS/CINC advice to the President, the National Security Council, and the SECDEF. It recommends national military strategy and fiscally constrained force structure that is required to support the attainment of the national security objectives during the defense planning period covered by the next DPG. Naval components of the NMSD are co-authored by SECNAV, CNO and CMC.

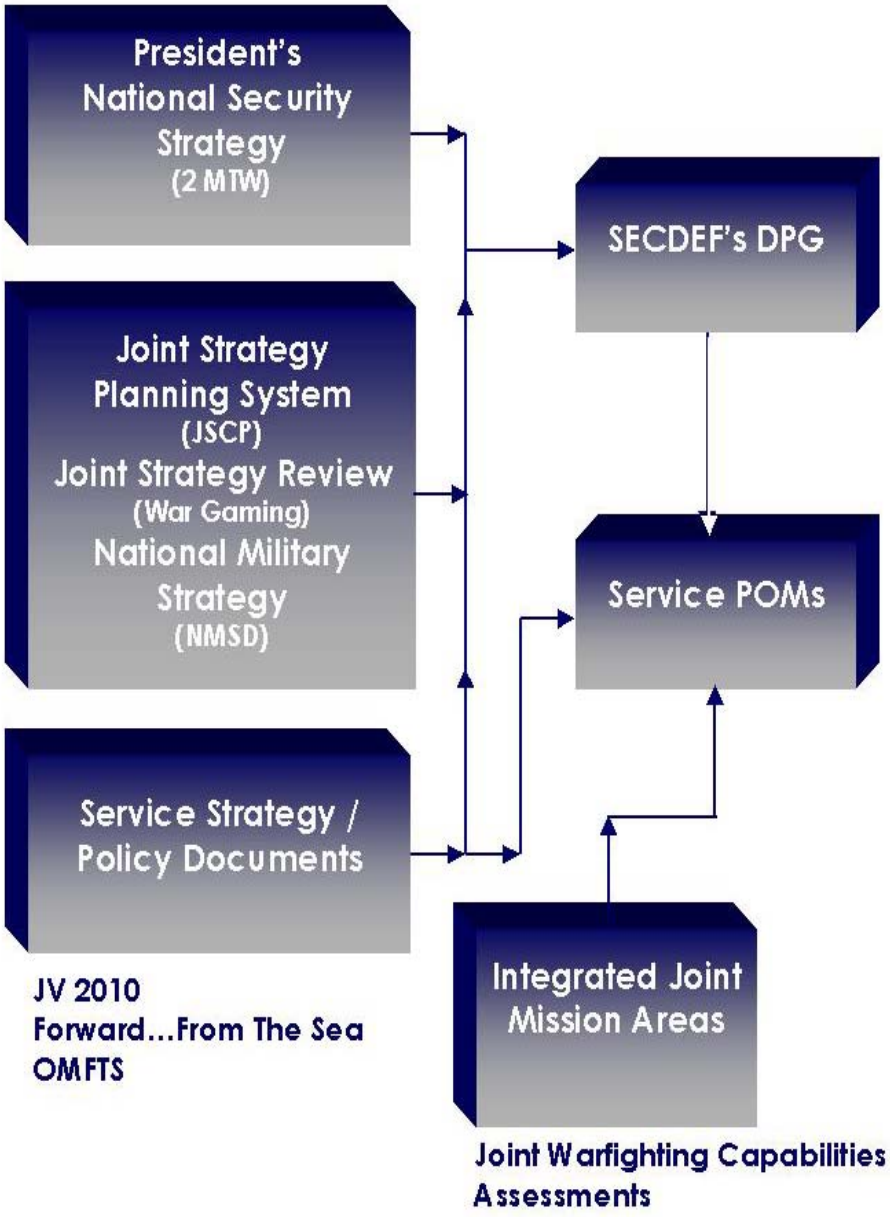
The DPG provides force and fiscal guidance to the services necessary to construct their respective POM and ultimately, their budgets. DPG provides fiscal guidance at the Total Obligation Authority (TOA) level for each of the services and defense agencies for the next six years.

The DPG is the first PPBS document that brings in fiscal and resource constraints. The fiscal guidance provides the overall constraint within which the services must construct their POMs. It does not limit funding for specific programs. As issues arise during the development of the DPG, they are brought forward and discussed with members of the DRB. Once developed, a draft DPG is presented to the

Secretary of Defense and to the Commanders-in-Chief (CINCs) of the unified commands. The CINCs have an opportunity to comment on the draft DPG and personally meet with the SECDEF and the DRB to discuss their views and recommendations. After considering their advice, the SECDEF makes the needed changes and signs the document. The signed DPG becomes the final product of the planning phase and the basis for the programming phase.

Chart 2 illustrates the general process for planning and programming within DoD. Inputs are obtained from the President's National Security Strategy, the Joint Staff's strategy and the services' strategy and policy documents. Inputs are used to generate the plans, programs, strategies, goals, and objectives. The inputs are integrated into the DPG and the service POMs.

Chart 2. Planning & Programming Process Overview.



4.2.2. Programming Process.

Programming is the process by which information in the DPG is translated into a financial plan of effective and achievable packages (programs). The process starts with the last four years of the program developed in the previous PPBS cycle. It produces a six-year program for each Component through development of a POM and updates a DoD database called the Future Years Defense Program (FYDP).

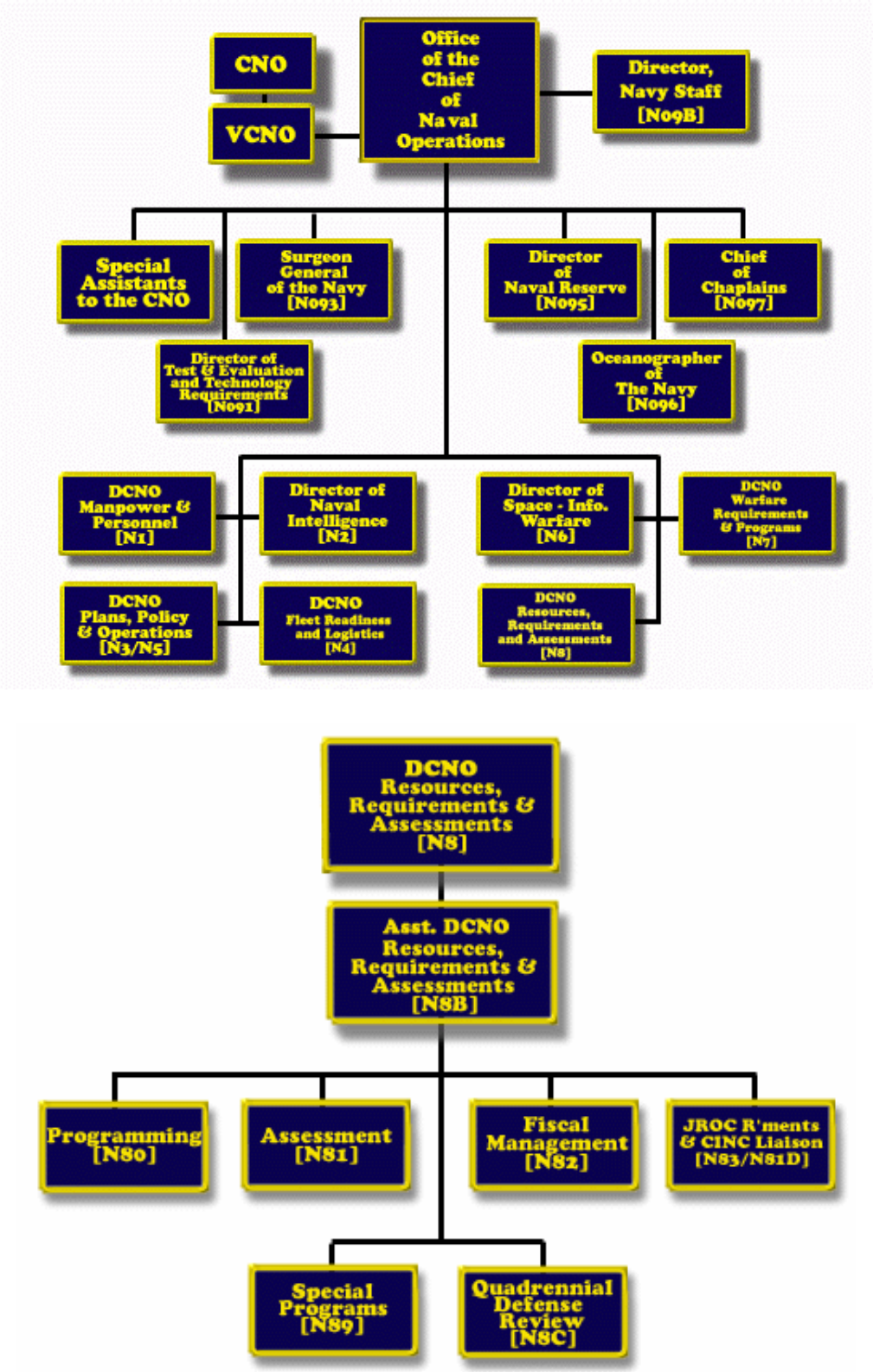
The POM is each Service's annual recommendation to SECDEF for the planned application of their resources over a six-year period. It covers the objectives, planned activities, and cost of each program. The first two years of the POM will later be translated into the budget that is submitted to Congress as a biennial budget. During the programming phase, information on current and proposed programs is compiled in the POM and reviewed thoroughly. Part of this review is an assessment of risks and an evaluation of the military advantages and disadvantages of each alternative proposed to meet the risk. Commands and field installations update their program plans to reflect changing international and national situations, OSD guidance, and technological developments. The Navy programs are often re-balanced, or changed. The POM has fiscal constraints, but programs can be re-balanced within the total available resources to create a more balanced program. The POM highlights the first two years of the six years of new data it contains. For example, the information in POM 04-09 (referred to as POM 04) is used as the basis for the Fiscal Year (FY) 2008/2009 biennial budget submission. POM 08**,** developed in the winter of 2005 and spring months of 2006 (FY 06), covers the following years (PY is the prior year or last completed FY, CY is the current year of execution and immediately precedes the Budget Year (BY), BY is the next FY for estimates if NOT a biennial budget submission year (odd year), and BY1 and BY2 are the budget years for a biennial submission)*:*

YEAR	POM/PR	FISCAL YEARS COVERED									
2000	POM04	2000	2001	2002	2003	2004	2005				
2001	PR05		2001	2002	2003	2004	2005				
2002	POM06			2002	2003	2004	2005	2006	2007		
2003	PR07				2003	2004	2005	2006	2007		
2004	POM08					2004	2005	2006	2007	2008	2009

(**The view from this date is March 2002**)

A group of senior Navy officers comprise the **Integrated Resources and Requirements Review Board (IR^{3}B). The IR^{3}B** drives the programming process within the DoN. The IR^{3}B is chaired by N8, and membership includes N80, N81, N82, N83, N84, N85, N86, N87, N88, N096, the SYSCOMs and CNA. The IR^{3}B function is to make macro decisions that will be presented to the Department of the Navy Program Strategy Board (DPSB), which is chaired by SECNAV. Chart 3 represents the CNO organization involved in the process.

Chart 3. Office Of The Chief Of Naval Operations And Deputy Chief Of Naval Operations (Resources, Requirements And Assessments).



Charts 4 and 4A outline the Navy POM process. The Resource Sponsor, (N931) interacts with various offices in BUMED to develop issues and programs necessary to meet the guidance contained in the DPG. During this phase fiscal constraints are issued, offsets are identified, and programs are prioritized to stay within the control figures. The Sponsor Program Proposal (SPP) submits N931's program on how to best meet the guidance in the DPG within the control figures assigned.

Chart 4. The Navy POM Development Process.

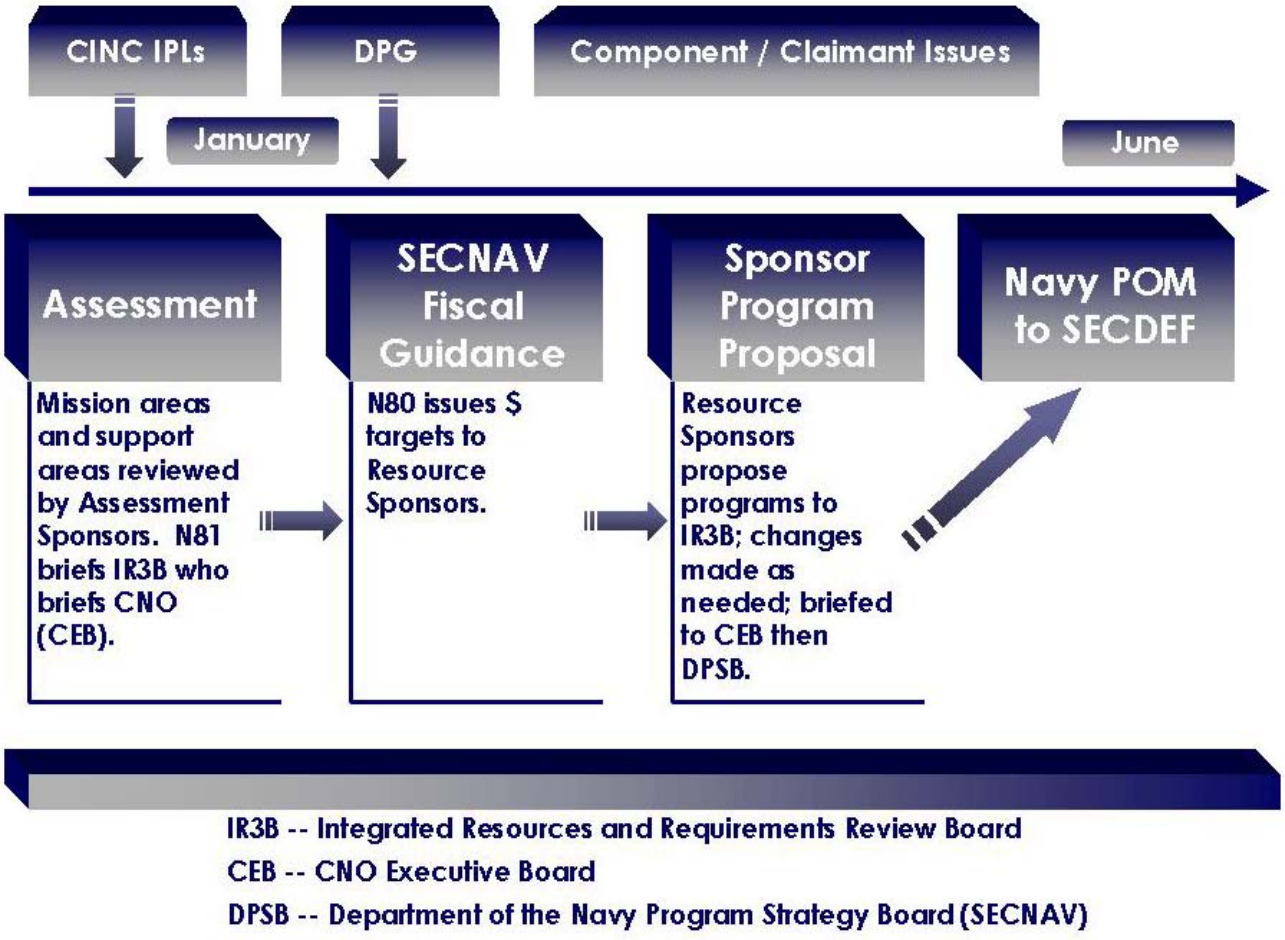
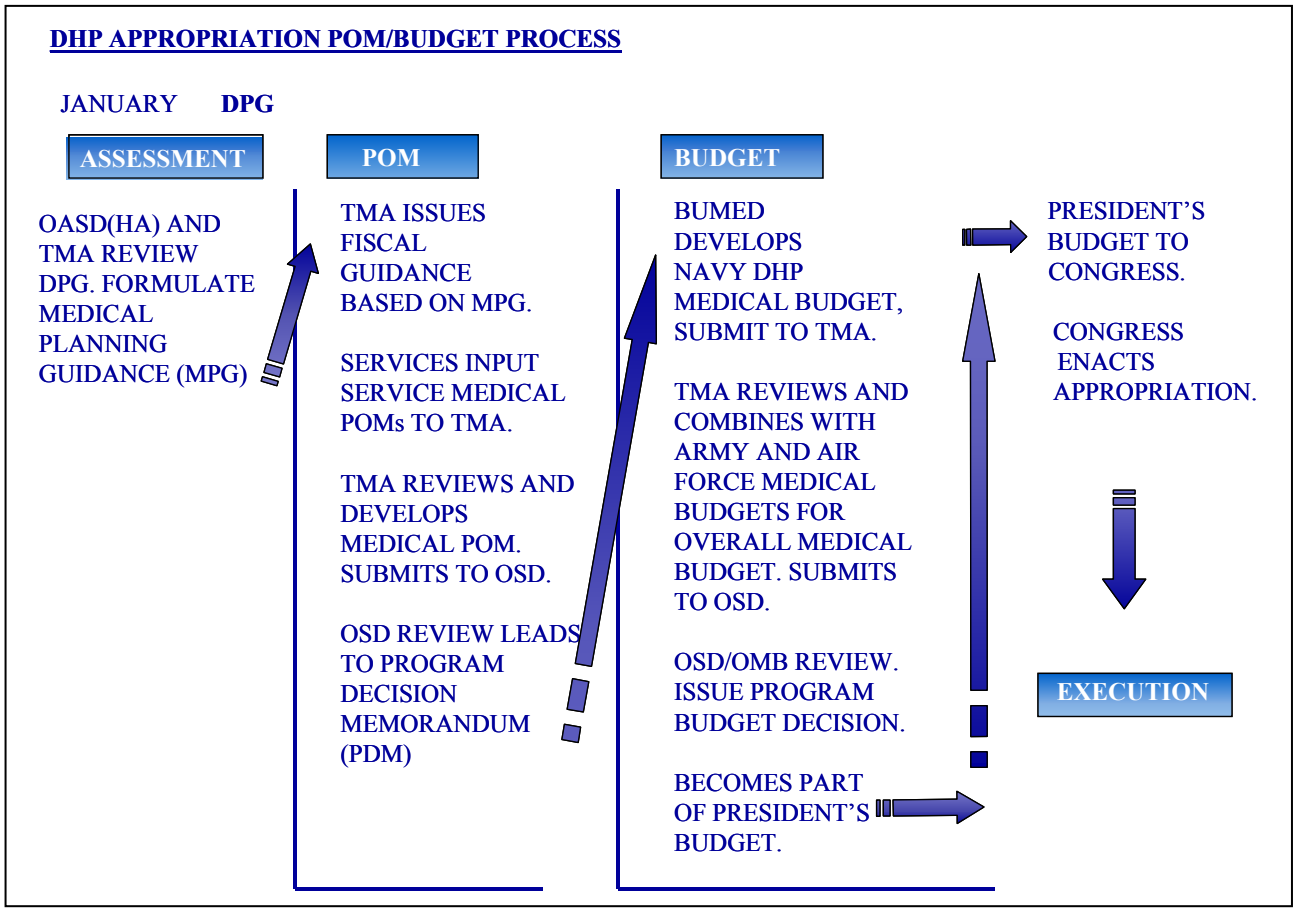


Chart 4A. DHP Appropriation POM/Budget Process



Major Steps in the Programming Phase

The major steps within the programming phase are POM development and POM review. During the POM development phase each Service develops a six-year plan for allocating their financial resources. (Note: in even-numbered years, we develop a POM, and in odd-numbered years, we do a Program Review (PR). PRs cover a period of five years.) During the POM review, the Office of the Secretary of Defense (OSD) makes changes as needed. A brief description of the products resulting from these processes follows.

The POM Development Phase. Numerous inputs and processes are used in the development of the POM. They include:

CINC Integrated Priority Lists (IPLs). Provide the unified commanders (CINCs) with a process to submit prioritized issues to the programming phase. CINCs are not limited as to the number of issues that can be submitted, and are not required to identify offsets. Concerns addressed by the CINCs must be answered in the POM and sponsors must identify action taken on each issue. Component Commanders submit

their issues via Component Issue Papers, or CIPs, and address any major issues in detail, which were submitted by the CINC's IPLs.

Assessments. Serves to appraise mission and support areas and to assess the state of the Navy. This is an integrated concept using Integrated Process Teams (IPT), with an in-depth look at warfare areas. This assessment process for the Navy is called **Integrated Warfare Architecture (IWAR)**. "Integrated" means a capability-based, end-to-end analysis of Navy warfighting and support capabilities and answers, "how much is enough". Priorities are developed during these assessments and are presented to the IR^3B and to the DPSB, chaired by the Secretary of the Navy. These priorities are presented via the **CNO's Program Assessment Memorandum, or CPAM**.

BAM. The **Baseline Assessment Memorandum (BAM)** provides resource sponsors with baseline costs for projected force levels. They address programs that cut across several resource sponsors. Designated assessment sponsors are assigned the task of developing BAMs for specific areas. These memoranda contain an evaluation of the total cost and resources required to achieve or maintain some stated level of capability. The Baseline Assessments provide balance between current fleet readiness and future force capabilities. The BAMs assess the extent to which the Navy is fulfilling its responsibilities toward our National defense. Sponsors list baseline funding levels in the BAM that are derived from realistically projected force levels and approved support structures.

SECNAV Fiscal Guidance. **The Navy programming process begins with the issuance of POM Serial One**. The POM Serial is a series of memos from CNO N-80, (Director of Navy Program Planning), to all offices participating in the development of the POM. POM Serial One provides structure and fiscal estimates for the POM development process. The DoN allocation is sub-allocated into a "blue-green" split, providing the Navy and Marine Corps with resources for programming. POM Serial One also assigns responsibilities to various offices and provides instructions and a schedule for the phase, beginning with program appraisal. POM Serials are issued throughout the programming phase as situations change. Each one is numbered consecutively.

Component/Claimant Issue Papers (CIPs). Provide component commanders and claimants (CINCLANTFLT, CINCPACFLT, etc.) the opportunity to submit issues relevant to day-to-day operations. These are issues that are beyond the capability of the claimant to resolve, have implications for many Navy programs, or are of such magnitude that they will have a significant effect on the total Navy program. Each claimant may normally submit up to 5 prioritized issues to CNO N-83 (CINC Liaison), who distributes them to the appropriate resource sponsor. Issues must be accompanied by program offsets and financial offsets. For each issue, they assign a priority and identify the offsets from lower priority programs and/or economies (cost savings) associated with their recommendations. Resource sponsors must address the top five issues of each claimant/component commander later in the phase. To identify and develop these issues, some claimants solicit issues from their field activities. Each

issue is evaluated and ranked in priority order. Activity involvement in the development of the POM Issue Papers improves the content and quality of the issues.

Sponsor Program Proposals (SPPs). Represent the resource sponsor's major initial proposals for the Navy's POM. Resource sponsors use the latest guidance and information on program changes (addressed in the BAM) to adjust and update their programs. These adjustments result in SPPs and a series of presentations in which resource sponsors present their programs. The SPPs must accommodate fiscal and manpower controls, required fact-of-life changes, pricing changes and fiscal, planning and programming guidance**.** SPPs must also address the needs and priorities of the assessment sponsors, the unified CINC IPLs and the component/claimant issues. Sponsor Program Proposal Documents (SPPDs) are developed which reply to component/claimant POM issue papers.

After the SPPDs are released, claimants review them to make sure that their top five issues have been addressed. If not addressed, they will get their changes made during the End Game discussed below.

The CNO "End Game" and Program Approval. The Navy staff reviews the POM and the CNO is presented with staff versions of the SPPs and with recommendations from the overall POM reviewers. On the basis of this final review, the Navy POM is assembled for presentation to SECNAV for review and approval. The final review is done by the **DoN Program Strategy Board (DPSB)**, which is chaired by the SECNAV, with participation by CNO, CMC and the Assistant SECNAV. This is also when appropriation "lock-up" takes place and POM documentation is prepared.

The POM Review Phase. The submission of the POM to OSD signals the beginning of the defense program review by OSD under the purview of the DRB. The review is constructed using questions, issues, and analyses provided principally by the **Assistant SECDEF, Program Analysis and Evaluation (PA&E)**. PA&E reviews the POM and focuses on differences between the OSD staff and the service POM submissions.

Issue Books. Differences between the PA&E staff and the Service POM submissions are developed as issue books for review and evaluation by the DRB. They reflect the service position (reclama), CINC input, the PA&E position and include a recommendation to the DRB.

DRB Deliberations. The DRB considers each issue book and makes recommendations to SECDEF.

CINC Inputs. Another opportunity is provided for the unified commanders (CINCs) to address their concerns to the DRB.

Service Reclama. Services have the chance to reclama tentative decisions made by PA&E and the DRB.

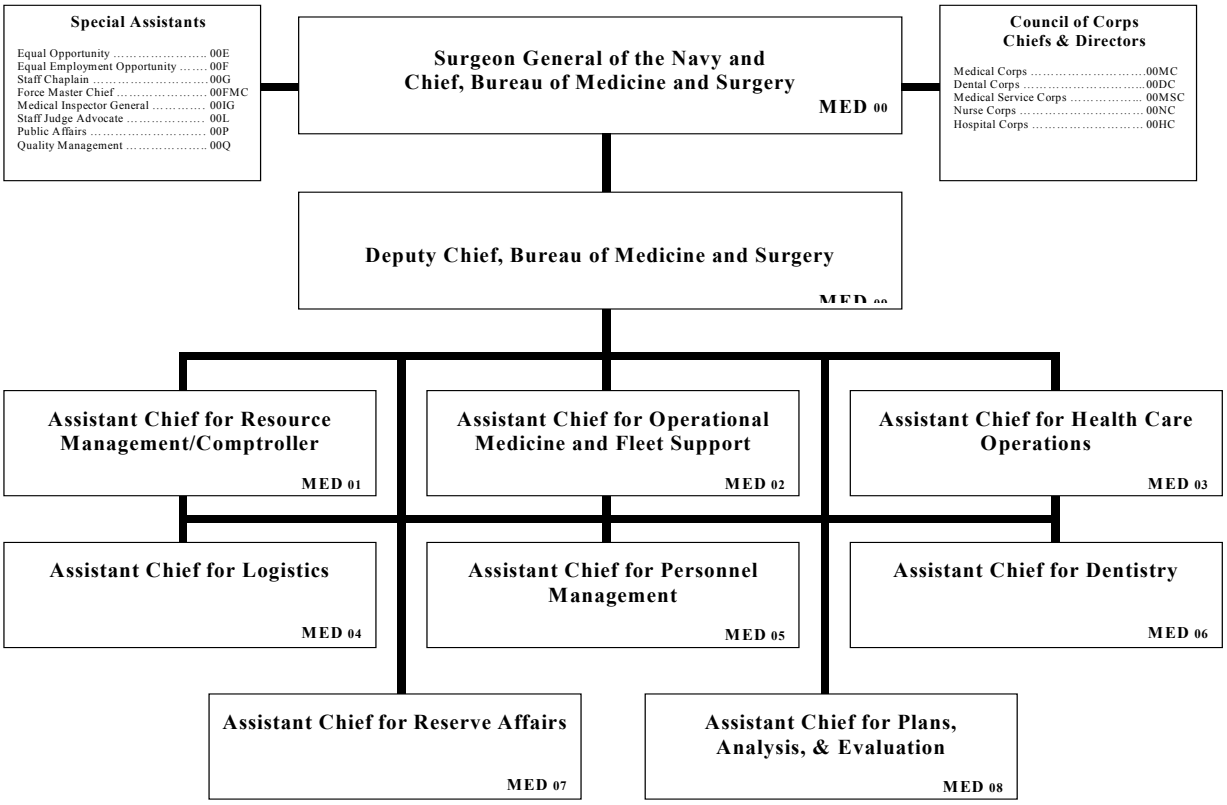
Program Decision Memoranda (PDMs) to Services. After reviewing the recommendations of the DRB, the SECDEF forwards his decisions on the Service POMs to each service and defense agency in the form of Program Decision Memoranda (PDMs). The PDMs provide instructions to the Services to prepare their budgets in accordance with those decisions. **This step represents the completion of the programming phase of PPBS**.

The Navy Medicine POM

Navy POM issue development is driven by the CNO's echelon 1 staff offices, (i.e. resource sponsors). As noted in the Navy POM definitions, CINCs and other Navy claimants are allowed to provide a limited number (five or less) of their highest visibility issues to each resource sponsor.

The resource overlap between the Surgeon General's two "hats" (Surgeon General of the Navy and Chief, BUMED) is more than 95%. As part of that process and to continue the Surgeon General's commitment to a “POM to the Deckplates” philosophy, BUMED also issues a modified POM call to all of its activities via the Healthcare Support Offices and other Expense Limitation Holders. These initiatives are shared with the Program Champions, and if supported by them, are submitted to N931. Chart 5 contains the organization of the Navy Surgeon General.

Chart 5. Surgeon General of the Navy/Chief, Bureau of Medicine and Surgery.



The Navy Medicine process begins when the Surgeon General (SG), and N931 outline the rules in the POM assessment letters, for the DHP and the DoN. Following this initial step, N931 briefs the BUMED Program Champions, who request input from the field as necessary. The Champions use this input to develop issues and address assessments. Issues are submitted to N931 at the same time fleet claimants submit their medical issues to N931. Following these submissions N931 conducts hearings on these POM issues. After the hearings, N931 briefs the R^3B which submits its recommendations to the SG. Once approved, the POM is forwarded and briefed to the senior leadership. It is then presented to OASD (HA) for the DHP portion of the budget and to the Navy programmers, (N80) for the Navy budget.

The terms listed below are defined to assist in understanding the programming process for Navy Medicine:

1. **POM:** The Secretary of Defense's estimate of the financial and manpower resources required to support the DOD mission 2-7 years in the future. It is the "Programming" component within the Planning, Programming, and Budgeting System (PPBS). A POM is developed every even year. For example, in FY00, POM-02 was developed, detailing resource requirements for FY02-FY07.

2. **Resource Requirements Review Board (**R^3B)**:** A senior level board that reviews program proposals and makes recommendations on resource requirements to the Surgeon General. The R^3B is chaired by the Deputy Chief, BUMED.

3. **Program Review (PR):** The PR is an updated estimate of the POM year's requirements that includes only changes to the previous year's submission. A PR is based on the Resource Sponsor's last POM submit.

4. **Program Decision Memorandum (PDM):** The staff offices of the SECDEF review the service inputs for programs to support the guidance. When the review is complete, the SECDEF issues the approved programs in the form of Program Decision Memoranda (PDMs). These then form the programmatic basis for the military departments to develop their budget requests.

5. **Program Champion:** The BUMED code responsible for developing issues/programs and bringing them forward to the Resource Sponsor for consideration of funding in future years. The resource sponsor provides the Program Champions issues from the R^3B for funding prioritization.

6. **Resource Sponsor (N931):** Develops program proposals and resource requirements needed to meet the mission as expressed in the Defense Planning Guidance (and other higher guidance documents). The Director, Medical Resources, Plans, and Policy (N931), on the staff of the Chief of Naval Operations, is the Resource Sponsor for all Navy Medicine programs – including those funded with both Navy appropriations and the Defense Health Program (DHP) appropriation.

7. **Defense Health Program (DHP):** Established in 1992 to unify the three military medical departments. The DHP includes most shore based fixed military treatment facilities, which provide care to military medical beneficiaries. The assistant Secretary of Defense (Health Affairs) directs the DHP and is responsible for managing the DHP appropriation.

8. **TRICARE Management Activity (TMA):** An organization outside of the OSD staff, reporting directly the ASD (HA). The Director, TMA, is responsible for submitting a unified military medical POM to OSD on behalf of the services. This office also budgets for and executes the TRICARE managed care support contracts.

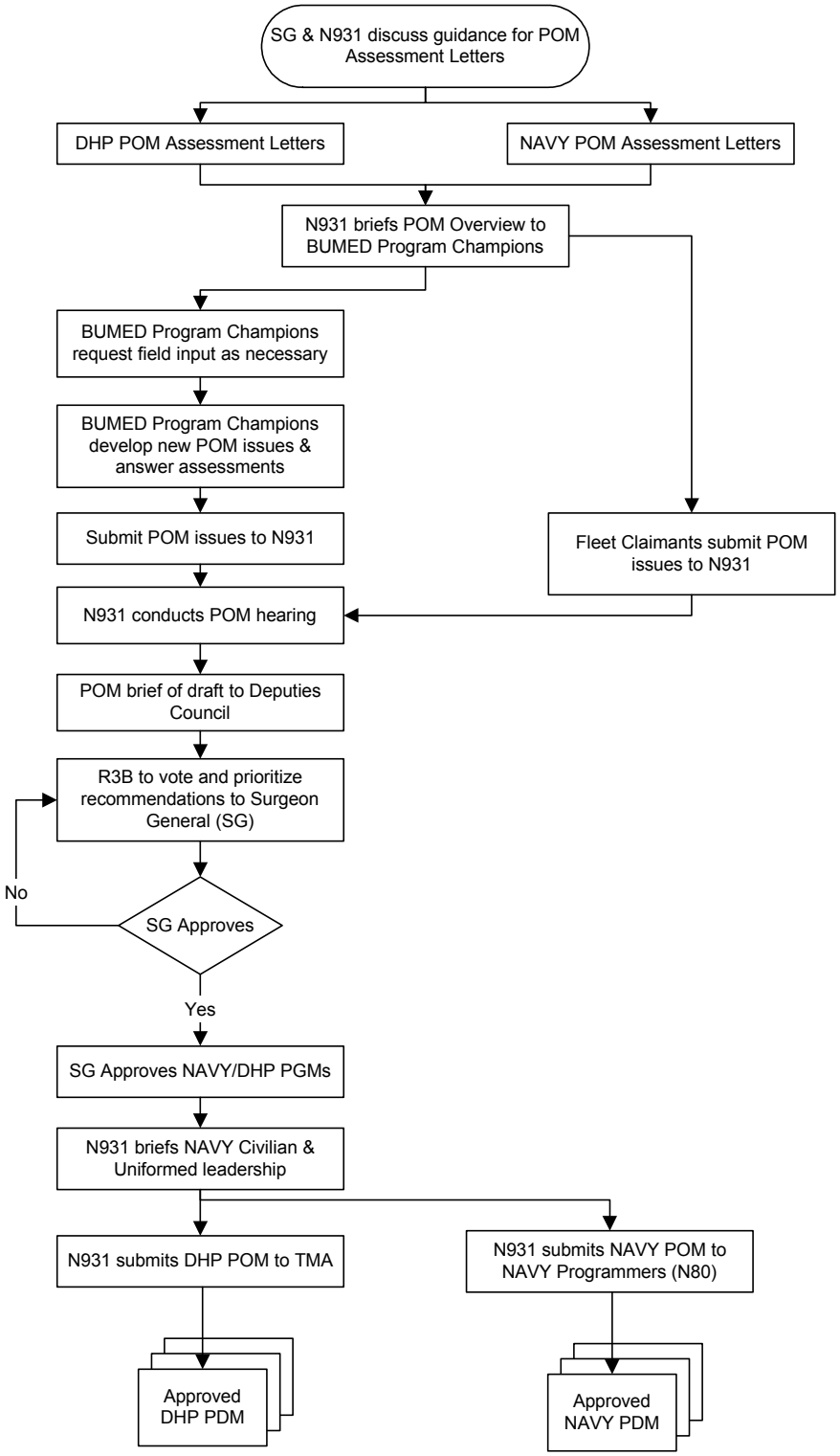
Chart 6 defines the process for all BUMED activities to identify and integrate mission requirements into the budget.

Chart 6. POM Process Flowchart.

RULES:

- Assessment Letters should relate to NAVY Medicine Strategic Plan, MHS Strategic Plan, Defense Programming Guidance, and Medical Programming Guidance.

- The R3B functions in accordance with a formal charter signed by the Surgeon General.



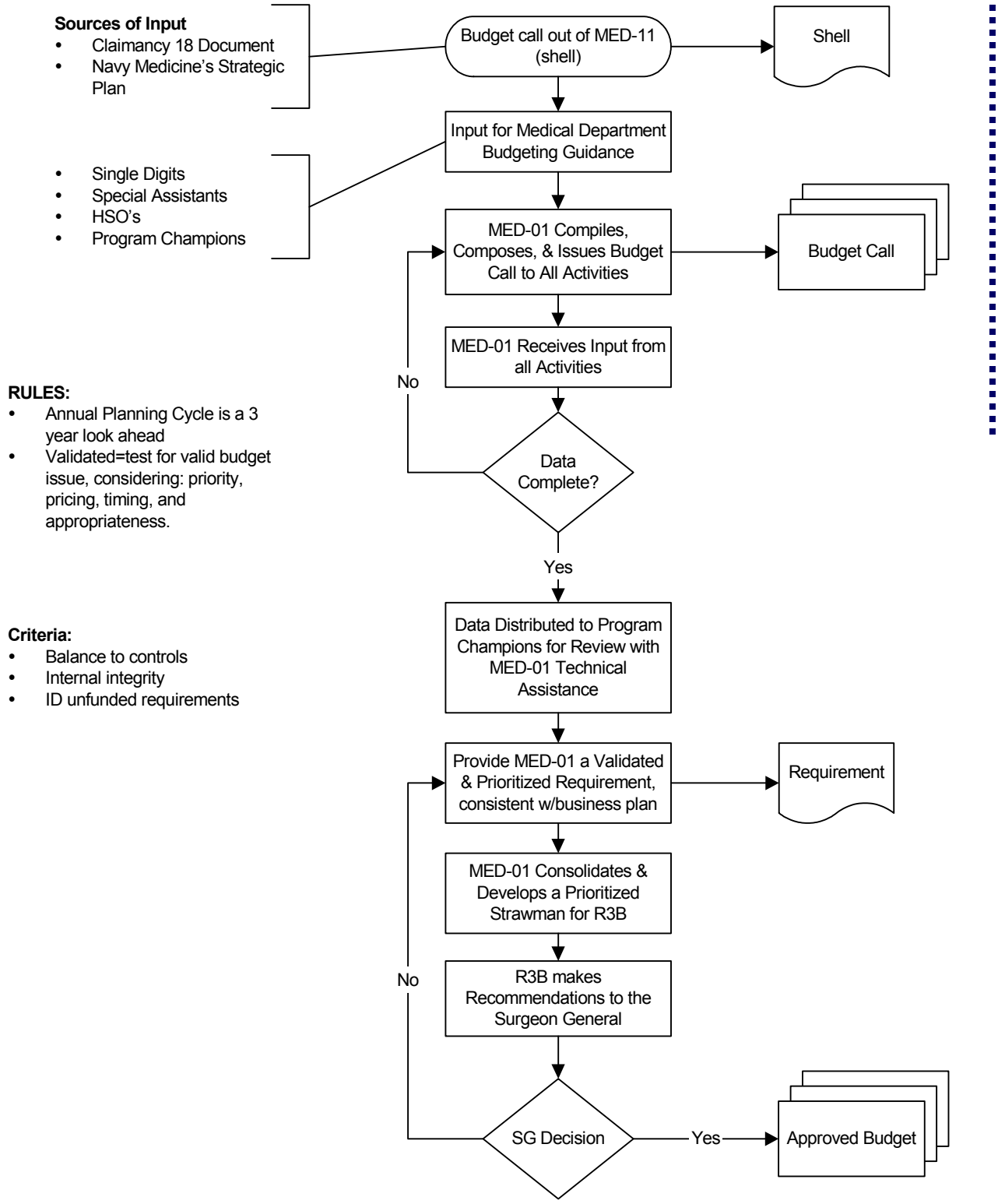
4.3. Budget Formulation Process.

The submission process for the DoD budget is a detailed, multi-faceted one. It involves multiple reviews at all levels and by all the services and agencies involved. It is required to support the legal requirement of the President to submit an annual budget for the federal government to the Congress. Budgeting is the final phase in the PPBS cycle. The budget expresses the financial requirements necessary to support approved programs that were developed during the preceding phases of planning and programming. It is through the budget that planning and programming are translated into annual funding requirements.

During this phase, a Budget Estimate Submission (BES) is prepared, using the first two years of the POM. The BES translates the programs into funding requirements and eventually, appropriations from Congress. These estimates are consolidated and reviewed by OSD and OMB, where adjustments are then made and documented in Program Budget Decisions (PBDs). Once these final adjustments are made and Major Budget Issue (MBI) meetings are held, the budget becomes a part of the President's Budget (PB). The budgeting phase is completed when the President sends his budget (with DoD input) to Congress no later than the first Monday in February, per the Budget and Accounting Act of 1921.

Chart 6a defines the method for Budget Formulation, development and approval of the budget process for BUMED Claimancy 18. This process applies to all organizations within BUMED.

Chart 6a. Budget Formulation Process.



4.3.1. Overview Process.

A budget is a plan for accomplishing an organization's objectives through the management of its resources. The Navy budget is an instrument of planning, decision-making, and management control. The budget is a means of two-way communication between the submitter and reviewer. The Budget (or President's Budget, PB) is the final product of the Planning, Programming and Budgeting System (PPBS) and is a statement of policy based on the military strategy developed to accomplish national interests and objectives.

Budget formulation includes an analysis and forecast of the level of activity, which can be maintained subject to the dollar and civilian personnel constraints, which are specified in the budget call. Just as important as what can be done, is the estimate of what cannot be done and what the budget preparer feels should be accomplished in order to carry out the mission. This is expressed in a prioritized list of unfunded requirements, which are submitted with full justification along with the budget. Unfunded requirements, or UFRs, are submitted with the BES and at the midyear review.

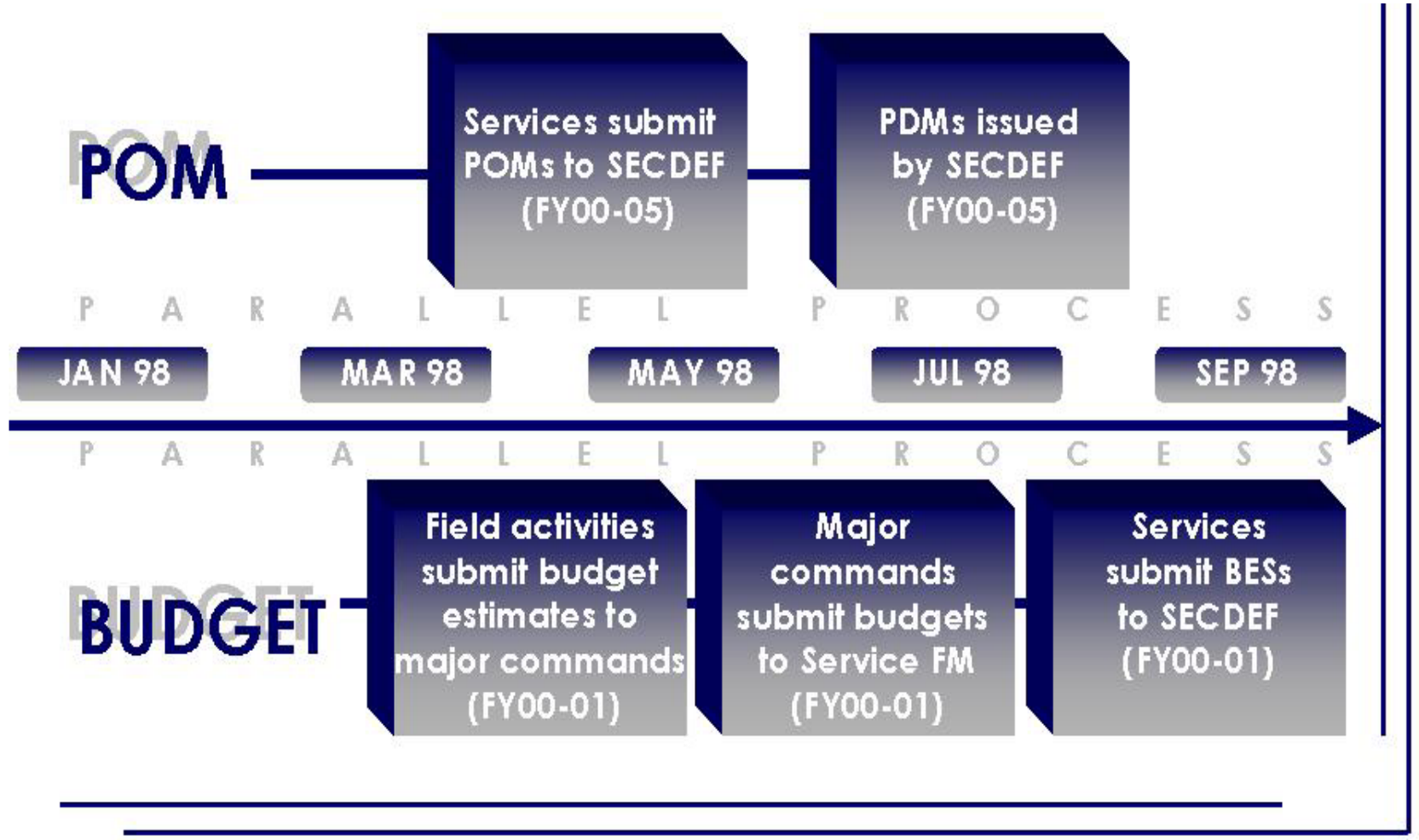
The budget formulation process provides the warfighters or "operators" an opportunity to identify and prioritize the financial resources needed to carry on mission operations within the constraints of the resource environment. Budget formulation is based on the first two years of the POM. While the POM is considered a "roughly right" six-year plan, the budget is a much more detailed two-year plan.

A key difference between the POM and the budget is the level of accuracy associated with resource estimates. During POM development, many different program alternatives are considered and a high level of precision in estimates is not required. More definitive estimates are needed during budget formulation.

Other differences between the POM and the budget are the structure in which programs are presented for review and the amount of justification needed. Financial data is structured primarily by appropriation during budget formulation. More detailed financial information is needed during budget formulation, supported by numerous budget exhibits. There is also more emphasis on whether a program is properly scheduled and priced than whether the program properly addresses the threat.

Chart 7 illustrates the parallel process of POM development and budget formulation. The processes are carried out at different levels in some cases. The field activities are active in the budget process but not in the POM process. BUMED is an active participant in both processes and can be working on both simultaneously.

Chart 7. POM Development and Budget Formulation: A Parallel Process.



With the PDM as the baseline for the OSD/OMB budget review, the Navy issues control figures, which incorporate the PDM decisions. The budget submitting offices prepare detailed exhibits for incorporation into the Navy submission. OSD and OMB conduct further reviews of the Navy's submission. When the reviews are completed the Navy budget is incorporated into the DoD budget. The purpose of these estimates is to allow the SECDEF and the President to make final resource allocations prior to the submission of the President's budget to Congress. These reviews are to ensure that the submissions are consistent with program, policy and budgetary guidance.

The Navy budget process consists of four phases:

1. **Submission of budget estimates to the Comptroller of the Navy, Financial Management, Budget, and Comptroller (FMB&C)**.
   This includes submission of budget estimates by Budget Submitting Offices (BSO) throughout the department to NAVCOMPT. It also involves levels in the chain of command below the budget submitting offices (i.e., field activities).

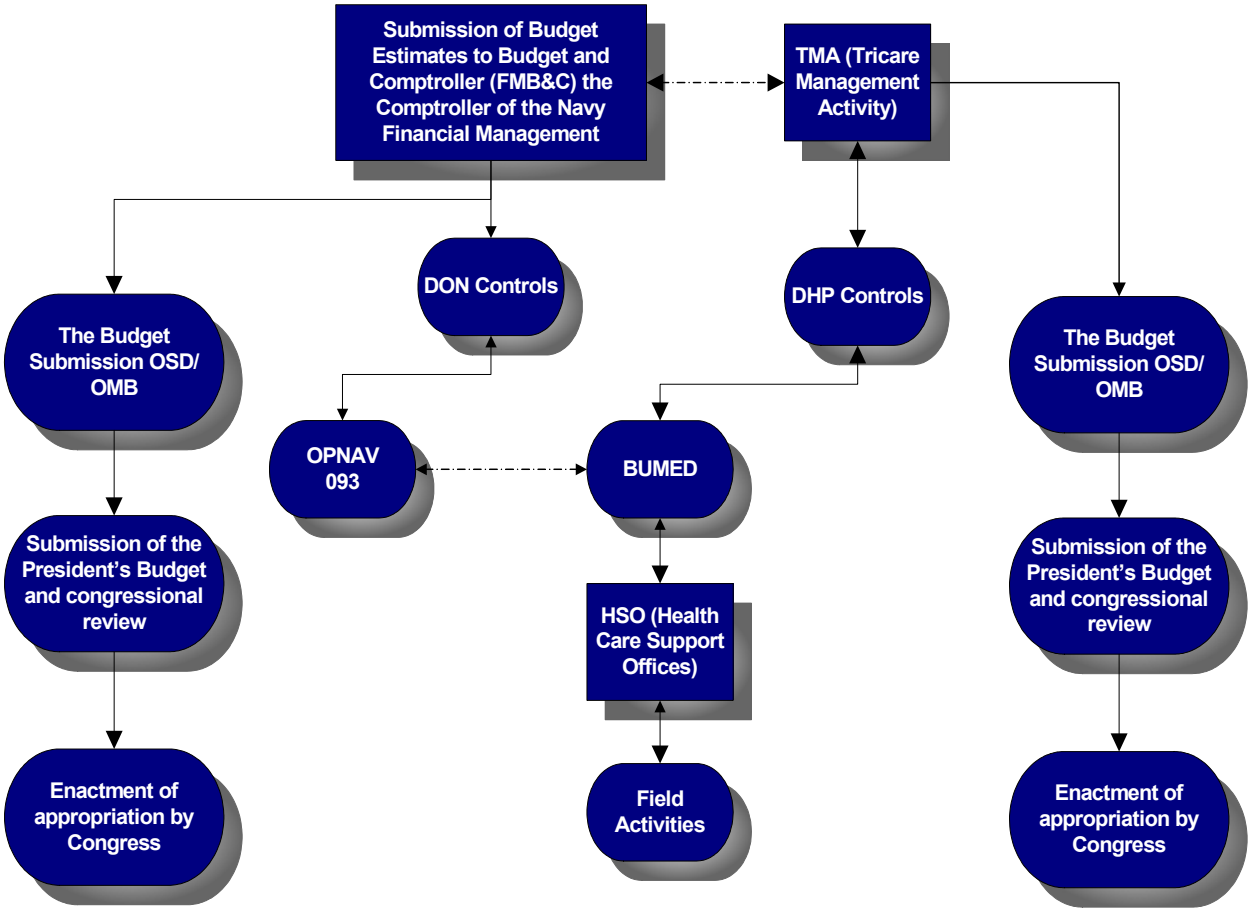
2. **The Budget Submission to OSD/OMB**.
   This involves the submission of the DoN budget to OSD/OMB, the subsequent joint review of the budget which transforms the DoN budget into the SECDEF's budget and subsequently, the President's Budget.

3. **Submission of the President's Budget and Congressional Review**.
   This includes transmission of the President's Budget via the President's Budget Message. By the time the budget is ready for Congressional review, it has been reworked and revised many times to make it accurately reflect the Navy's needs while staying within DoD budgetary constraints.

4. **Enactment of Appropriations by Congress**.
   This includes the authorization and appropriation processes. After Congress passes the DoD Appropriations Bill (as well as a Military Construction Bill), it is signed by the President and the budget becomes law.

Chart 7a illustrates the four phases of the Navy Medicine budget process.

Chart 7a. Four Phases of Navy Medicine Budget Process.



4.3.1.1. DoN Submission.

The Navy begins its process with the publication of the control figures. The control figures are the basis for the preparation of the detailed and summary exhibits that comprise the budget. These control figures ensure that the budget submitting offices maintain consistency with the guidance. After the mid September submission, OSD allows the services to amend the initial estimates when specific changes in circumstances warrant a change in the budget estimates. The final update to the submission occurs after the Navy gets the official year-end accounting reports, normally in November.

4.3.1.2. DHP Submission.

OASD (HA) is responsible for the submission of the Defense Health Program budget covering US Code, Title 10, Chapter 55, Section 1100, Medical and Dental Care benefits, Defense Health Care Program for the services. OASD(HA) is responsible for all exhibits required for the budget submission. The services' medical departments submit budget exhibits to OASD(HA) via TMA for incorporation into the overall DHP program. BUMED develops the Navy Medicine submission to OASD(HA)

in the same fashion as the submission to Navy. Budget input is received from the field activities and consolidated to develop the final submission. Reviews are held to ensure compliance with the guidance issued along with the control figures that BUMED has issued. OASD (HA) holds reviews to balance the services' submissions if necessary.

4.3.1.3. President's Budget.

The President is legally required to submit an annual budget request to Congress. Congress is the only body in the federal government, which can authorize and appropriate monies to be spent by the government. As such, the President submits a budget request for all federal agencies. OMB establishes top line controls for the agencies to prepare the budget documents and justification necessary to support the President's budget. These must support the President's budget down to the individual program and line item level.

4.4. Congressional Process.

With the submission of the President's budget to Congress, the legislative process begins. Technically, the House has authority to propose legislation, which funds government operations. However, both Houses of the Congress get deeply involved in the funding of government operations. Various committees and subcommittees in both houses are very much involved in holding hearings that deal with the President's budget. Both houses of Congress will pass legislation on the budget. If the legislation is not the same from each house, a conference committee must meet and propose a compromise. At some point the houses agree and pass an act.

Two separate and distinct laws need to be passed and signed for the budget to become law. These are the Authorization Act and the Appropriation Act. Within each act, there are separate and distinct sections dealing with the various appropriations. For example, the DoD Authorization Act will specifically identify programs authorized for Navy aircraft procurement and also for Air Force aircraft procurement. The same applies to the Appropriation Act.

4.4.1. Authorization.

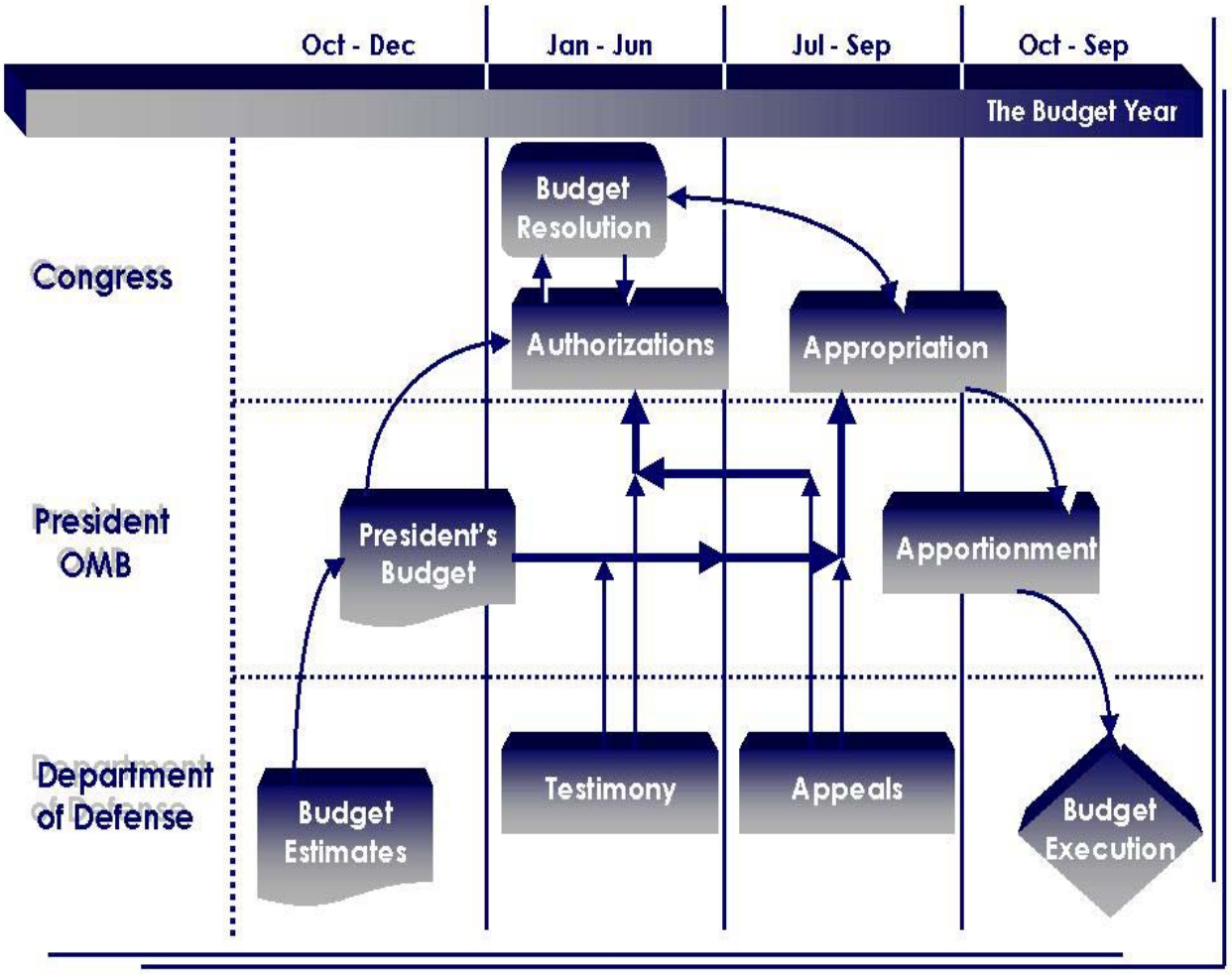
Each appropriation within the DoD budget requires an annual authorization. This authorization establishes individual programs, how they will operate, and often establishes dollar ceilings for these programs. An authorization **does not** provide any funding for a program, it merely states that if funds are appropriated, the department may carry out the program. Authorization legislation also contains general provisions, placing requirements on the department to do certain things such as special reports, limit procurement to American providers, set aside a percentage for minority business etc. Both the House and the Senate Armed Services Committees and their sub-committees are the key committees involved in the Authorization Act. They hold hearings, gather other information, report to the floor, and eventually pass a Bill in each house, followed by a conference Bill and finally a Bill (law) for the President's signature. It should be noted that the Authorization Act frequently contains new provisions, programs, benefits that are not supported by funding in the Act. The Act may levy new requirements which must be funded from within available resources.

4.4.2. Appropriation.

The Congress handles appropriation legislation in the same fashion. Each house of Congress has the House Appropriation Committee and the Senate Appropriation Committee, the HAC and the SAC. Congress passes two appropriation acts, which impact DoD; the Department of Defense Appropriation Act, and the other, the Military Construction Appropriation Act. The DoD Appropriation Act will normally have separate titles for appropriations, (i.e. Military Personnel, Operations and Maintenance, Procurement, etc.) and may impose restrictions on them. The Appropriation Acts specify dollar amounts, the purpose of the appropriation, and general provisions. The Appropriation committees hold hearings, receive testimony, and gather information as needed to carry out their responsibility.

Chart 8 illustrates the Congressional Budget Process (CBP), the participants, and their roles. DoD provides budget estimates, testifies and appeals on behalf of those estimates to OMB in developing the President's budget and to Congress in defense of that budget. Congress passes a budget resolution and the authorization and appropriation acts. OMB apportions the appropriations and the services execute the budget.

Chart 8. Congressional Budget Process.



4.5. Apportionment.

The Treasury Department issues warrants for authorized funding and forwards them to OMB, OSD, and Navy as notification that the appropriation is available for obligation and expenditure. The warrant provides the authority for OMB to grant obligation authority to OSD. OSD(C) in turn, issues a warrant to Service Components.

4.5.1. Execution.

Assistant Secretary of Defense (Comptroller) issues a Program/Fund Authorization to OASD(HA) TMA for the DHP appropriation. The Responsible Office (TMA) issues an Operating Budget Allocation to the Administering Office (BUMED) through the Program Budget Accounting System (PBAS). BUMED issues Operating Budgets via PBAS to designated field activities authorized as Expense Limitation Holders (ELHs). The BUMED Accounting Division (MED-14), records the budget allocation in the Standard Accounting and Reporting System (STARS). ELH activities distribute Operating Budgets (OBs) to field activities authorized as Expense Operating Budget (EOB) activities and records the Resource Authorization in the Standard

Accounting and Reporting System. The EOB activities assign Operating Targets (OPTARs) to customer departments, record the target into FASTDATA, and commence execution.

Chart 9 depicts the flow of resources from budget submission to the cost center during budget execution. A budget submission becomes an appropriation act, apportioned by OMB to the DoD where it is allocated to the services. These allocations are distributed as budget authority to commands which can distribute the budget authority to cost centers in the form of OPTARs.

Chart 9. Resources Flow.

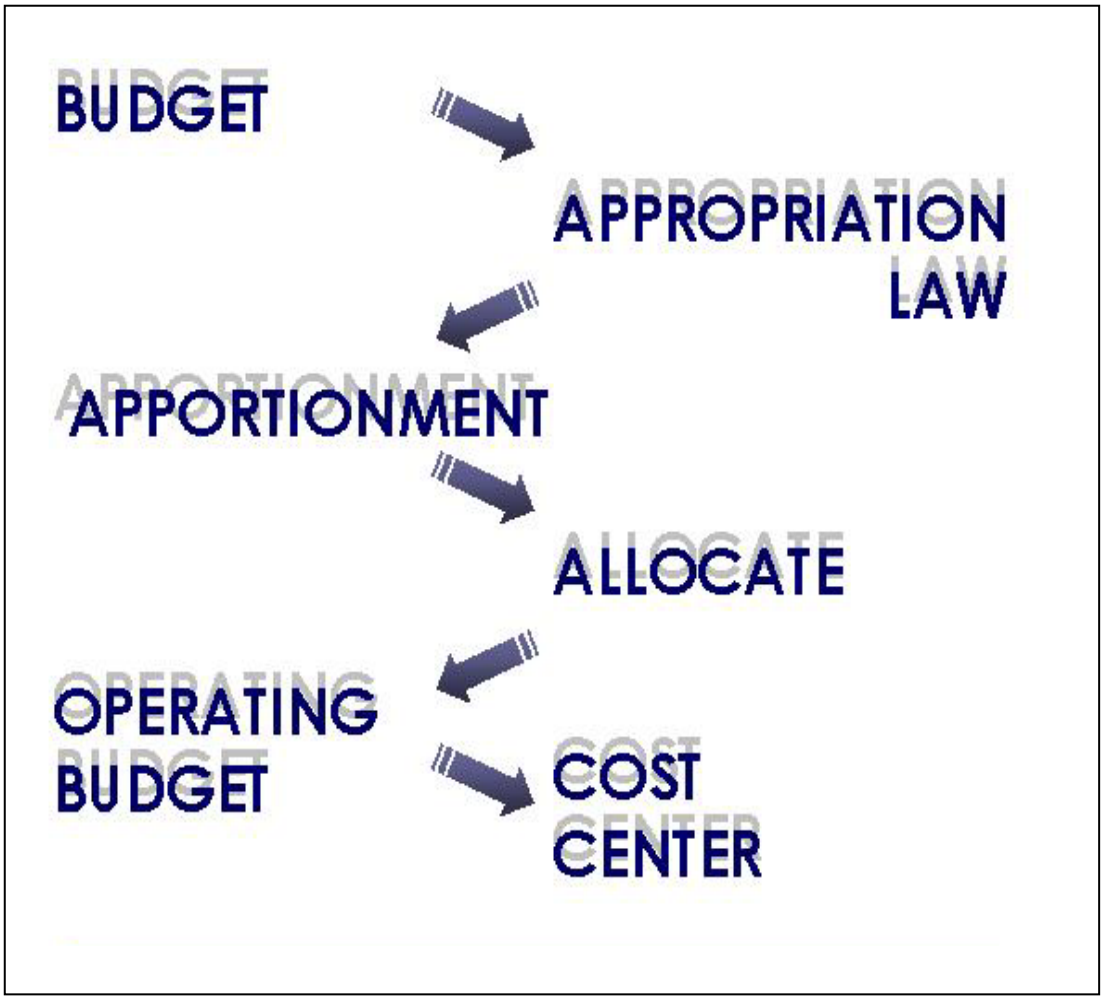
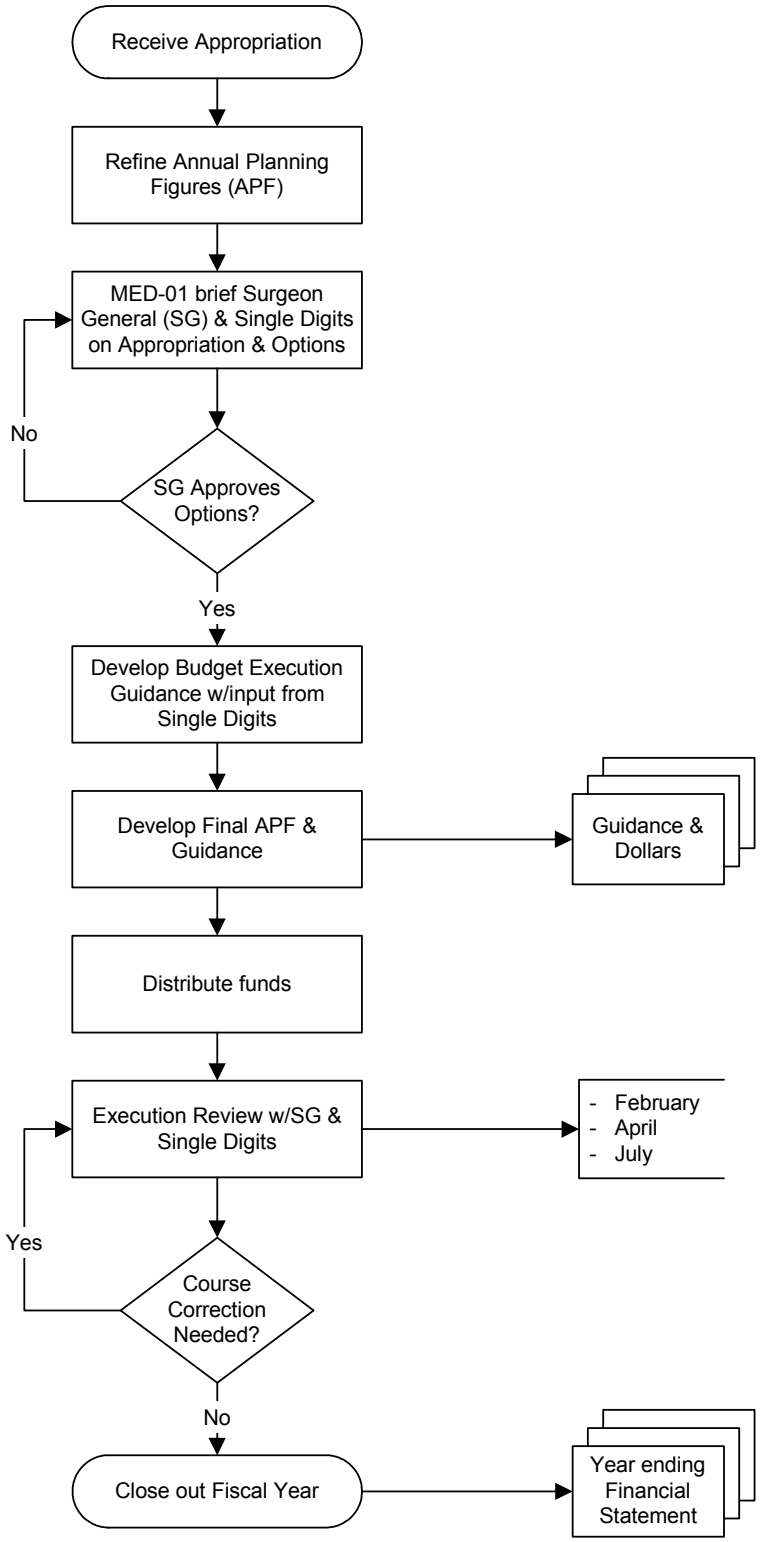


Chart 9a provides a view of the process from when the Appropriation Allocation is received at BUMED. It further demonstrates the review processes throughout the fiscal year. It is important to note that execution review occur regularly with the Surgeon General and BUMED single digits.

Chart 9a. Process Flowchart.



4.5.2. Timeline.

Table 1 provides a perspective of the general timeline for the planning, programming and budgeting process within the DoD.

Table 1. Planning, Programming, and Budget Process Timeline.

Budget Process Timeline

Action	POM		Budget		Apportion		Execution	
	DoN	DHP	DoN	DHP	DoN	DHP	DoN	DHP
CNO/CMC Iniatiates POM Development	NOV	OCT						
OSD Issues Draft Defense Guidance	JAN	DEC	JAN	DEC				
POM submitted by SECNAV to OSD	MAY	APR						
Budget Submitted to FMB			JUL	JUN				
OSD issues Program Decisions/Mark-Up	AUG	JUL						
FMB Issues Program Decisions/Mark-Up	AUG	JUL						
Budget Submitted to Congress			JAN	DEC				
BUMED Execution Budget Call / Controls Issued							JUN	MAY
BUMED Execution Budget Submitted							JUL	JUN
Apportionment Request Submitted to OSD			JUL	JUN	JUL	JUN		
OSD and Navy Apportionment For Pending FY					SEP	AUG		
Warrant Issued / Final Fund Allocation							OCT	SEP

NAVY MEDICINE

MAJOR BUDGET PROGRAM PACKAGES

DEFENSE HEALTH PROGRAM	OPERATIONS & MAINTAINENCE, NAVY	RESERVE PERSONNEL, NAVY	RESEARCH, DEVELOPMENT TECHNOLOGY AND EVALUATION, NAVY
IN HOUSE CARE	FLEET HOSPITAL PROGRAM	ARMED FORCES HEALTH PROFESSIONALS SCHOLARSHIP PROGRAM	MEDICAL RESEARCH
PRIVATE SECTOR CARE	NAVY DRUG LABS		
BASE OPERATIONS SUPPORT			
EDUCATION AND TRAINING			
CONSOLIDATED HEALTHCARE			
MANAGEMENT HEADQUARTERS			
TMA	←	FMB/COMPTROLLER	→

4.6. BUMED DHP Annual Budget Call to Field Activities.

4.6.1. Overview.

Budget formulation begins when TMA issues a call for budget estimates. The budget call is based on the budget guidance issued by the Under Secretary of Defense (Comptroller).

The budget call contains instructions, guidance for the content of budget estimates, the submission schedule, differences in requirements and the rates to use for inflation and foreign currency.

The budget submission consists of detailed and summary exhibits for each appropriation, management and revolving funds, civilian personnel, procurement accounts and military personnel. Data from the prior year, as well as estimates for current year (CY), and the budget years (BY1, BY2) is submitted for review. Sometimes budget estimates for the out years (beyond the budget years) are also required.

As a result of the budget call, budget submitting offices (major claimants) receive and consolidate activity budget estimates into the major claimant submission, changing its format and updating the contents. The BSOs include the latest pricing and scheduling information.

4.6.2. Guidance Issuance.

Guidance is issued to BUMED for the preparation and submission of budget materials for the three budget submissions: the initial DoD POM or Program Review (PR) budget estimates, the submission of DoD budget estimates to the Office of the Secretary of Defense and the Office of Management and Budget (OSD/OMB), and the annual President's Budget submission to Congress.

Budget exhibits and backup material are prepared at various levels throughout the Department. Offices and commands perform the task of preparing exhibits using input from the operating forces, shore activities, systems commands, and project managers.

Funding Controls are provided to BSOs electronically. BSOs ensure consistency and accuracy of all related budget data and schedules. These controls are used in preparing all summary budget data, as well as all detailed budget materials.

MED-11 initiates the Annual DHP Budget Call during spring of each year by forwarding the DHP Budget Call package with program controls to the Expense Limitation Holder (ELH) activities. A sample of the budget call guidance issued by MED-11 is provided as an attachment. ELH activities issue a Budget Call, requesting budget submissions from Expense Operating Budget (EOB) activities within their area of responsibility (AOR). EOB activities request budget submissions from all chargeable activities and prepare a consolidated budget submission for their command. The consolidated budget submission, as well as the chargeable activity submissions is

forwarded to MED-11, via the respective ELH, in the format required. **All budget submission packages must be reviewed and approved by the Commanding Officer (CO), Officer in Charge (OIC), and the Comptroller**. An activity budget call is locally generated by the activity Comptroller and distributed to the activity's cost center managers. The activity budget call should be in the form of a command notice (signed by the CO) and should include as much information as possible to assist the cost center managers in preparing their budget estimates. The activity budget call will include the following information:

1. The Commanding Officer's guidance and priorities.

2. Budget guidance from higher authority (i.e., control numbers, budget fences, inflation and budgeted foreign exchange rates, etc.).

3. Sample forms/exhibits with detailed instructions for completion.

4. Historical data (i.e., copies of prior years' cost center budget submissions).

5. Due dates.

6. A point of contact in the Comptroller Department.

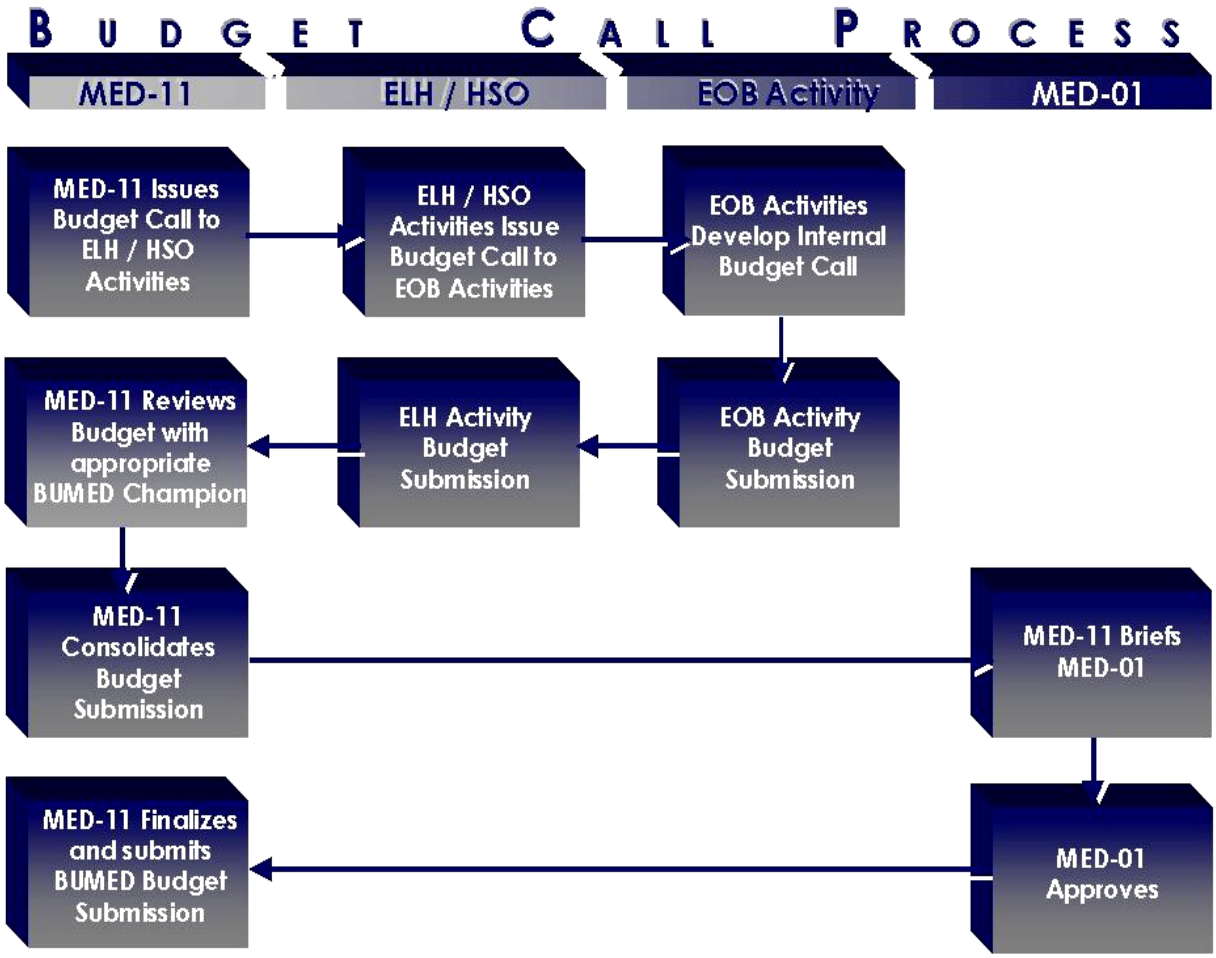
Because the time between receipt of the major claimant/sub-claimant budget call and the due date is so short (maybe three to five weeks), **activity Comptrollers should issue the activity budget call *prior* to receipt of the budget call from the major claimant**. Even though the major claimant/sub-claimant budget call might not yet be officially released, a phone call to the ELH will usually provide enough information to begin work.

Although the activity call may lack the specific guidance and control numbers which accompany the budget call from higher authority, it does allow cost center managers more lead time for thorough budget preparation. If the official control numbers differ significantly from the ones used in the activity budget call, the budget estimates can be revised. The Comptroller's staff can usually accomplish this, without having the cost centers rework their entire input.

MED-11 coordinates a review of the DHP budget submissions with the appropriate BUMED Champions (i.e., MED-02, MED-03, MED-04, etc.) who provide program manager recommendations. When MED-01 approves, along with the Surgeon General, MED-11 finalizes the submission for BUMED.

Chart 10 portrays the players and the flow of the budget development for the DHP appropriation in the BUMED claimancy.

Chart 10. Budget Call Process.



4.6.3. Budget Submission Format.

4.6.3.1. Requirements.

ELH activities submit their consolidated activity Budget submissions to MED-11 during the annual Budget Call during spring of each year for the upcoming fiscal year. MED-11 consolidates and reviews the budget submissions. Table 2 depicts the budget exhibits associated with the DHP program.

Table 2. DHP Program Budget Exhibits.

DHP PROGRAM BUDGET EXHIBITS

Exhibit Number	Exhibit Title	BUMED Area of Responsibility	Activity Area of Responsibility
OP-05	Detail by Activity Group		
OP-05	In-House Care	X	
OP-05	Private Sector Care	X	
OP-05	Consolidated Health Care	X	
OP-05	Management Activities	X	
OP-05	Information Management	X	
OP-05	Education and Training	X	
OP-05	Base Operations/Communications	X	
OP-08	Civilian Personnel Costs	X	
OP-09	Analysis of Change in Work year Cost	X	
PB-11	Cost of Medical Activities - Funding by SAG	X	
PB-11A	Cost of Medical Activities - Personnel Details	X	
PB-11B	Cost of Medical Activities - Medical Workload Data	X	
OP-14A/B	Individual Training Data	X	
PB-14	Functional Transfers	X	
PB-15	Schedule of Consulting Services	X	X
PB-17	Employee Relocation Costs	X	
PB-18	Foreign Currency Exchange Data	X	X
PB-22	Headquarters Operation and Administration	X	
OP-26A-C	POL Consumption and Costs	X	X
OP-27	Real Property Maintenance Activities	X	
OP-27H	Historic Building Costs	X	X
OP-27P	RPM & Minor Construction Projects <$500K	X	
OP-28	Summary of Major Repair Projects	X	
PB-28	Budgeted Environmental Projects	X	
OP-32	Summary of Price and Program Changes by BAG	X	X
OP-34	Appropriated Fund Support for MWR Activities	X	X
OP-37	Estimated Reimbursable Program by Source	X	X
PB-41	Administrative Motor Vehicles Operations	X	X
PB-50	Child Development, Family Centers, and Family Advocacy Programs	X	X
Exhibit 52	Report of Financial Activities	X	
OP-53	O&M Overseas Funding	X	
PB-53	Budgeted Military & Civilian Pay Raise Amounts	X	
PB-56	International Travel Exhibit	X	X
300B	Information Technology	X	
BOD-1	Beneficial Occupancy	X	X
CBT-1/CbT-2	Combatting Terrorism Funding Summary/Personnel	X	X
	Procurement Navy Workbook	X	
	Civilian Manpower PE Distribution	X	
	Military Manpower PE Distribution	X	
	Selected Diseases Report	X	
	Lead Agent	X	
	CBT Consequential Management	X	
	Unfunded Requirements/Issue Papers	X	X
	OP-32 Line 9 Navy	X	
	USUSH	X	X

4.6.4. Budget Exhibits.

While a budget call is defined as budget guidance from the top down the chain of command, a budget request is the compilation of budget estimates that are submitted up the chain of command. At the activity, budget estimates are prepared on two levels:

- **Cost center estimates.** Most cost center budget estimates are submitted on local forms specified by the Comptroller. Budget estimates from cost centers are normally done at the expense element level. Input by cost account code (CAC) is left to the Comptroller's discretion based on internal control and management requirements.

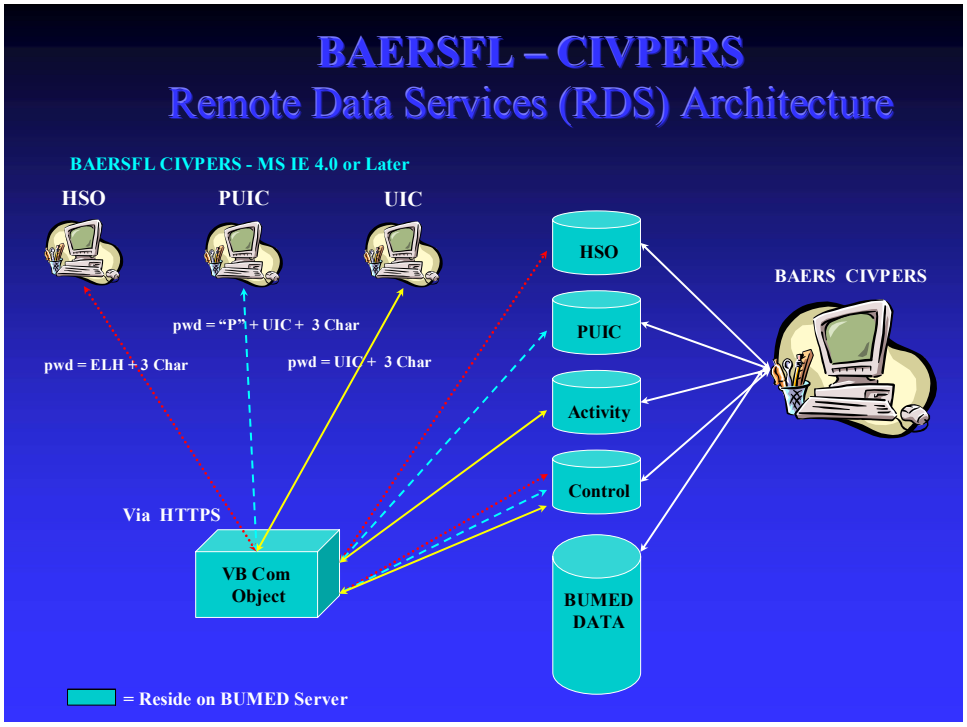
- **Activity estimates.** Activity budgets are submitted electronically to BUMED via the ELH. The input is provided on spreadsheets representing the budget exhibits required by TMA. The amount of supporting detail is prescribed by higher authority and the format is provided in the BUMED budget call.

Budget exhibits contain supporting and back-up data for budget estimates. The purpose of these exhibits is to show higher-level management how the activity plans to spend the requested funds. There are numerous budget exhibits required for different appropriations. The next two sections will review the two most important budget exhibits in the O&M submission. The OP-32 (Summary of Price and Program Changes), combined with the OP-5, comprise the basis for all other budget exhibits in the O&M submission. NOTE: The OP-5 is prepared at BUMED. ELH and EOB submissions do not include the OP-5.

It is important to note that before the OP-32 can be prepared a Civilian Personnel Budget call should occur. This normally should precede the BUMED financial budget call. Budgeting for Civilian Personnel is different than most budget submission requirements because of the myriad of areas the data will be used. Since labor is the largest cost in the delivery of health care; it becomes increasingly important that the data provided by all contributors up and down the organization is accurate. The data provided will help identify shortfalls in total end-strength, work years, U.S. vs. Non-US distributions and total dollars being spent and required in the years to follow. The data can also validate the need for certain controls.

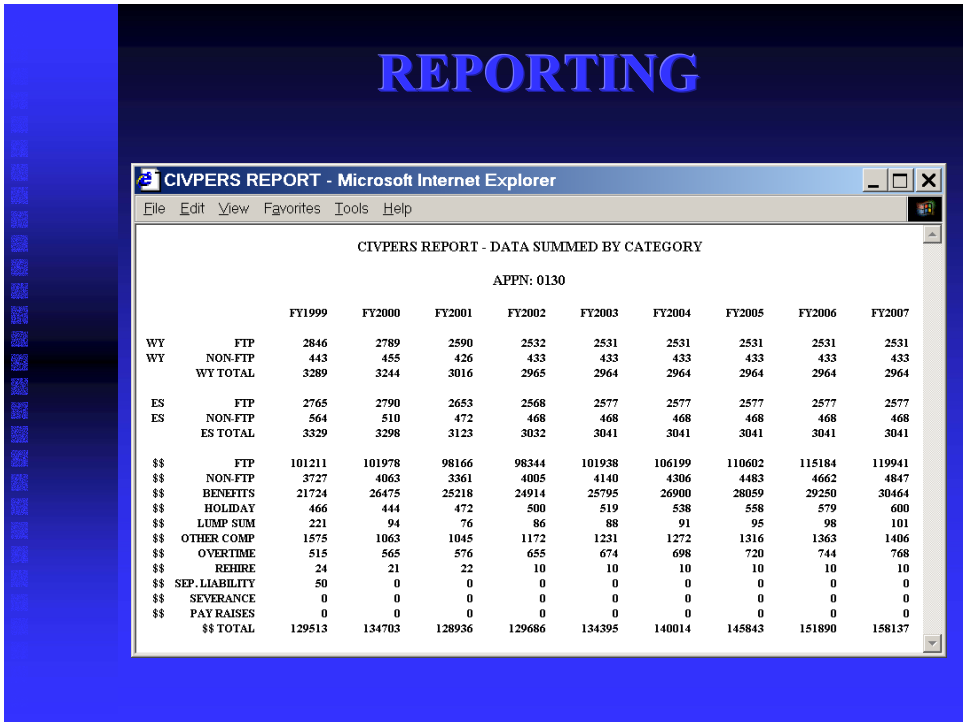
The tool BUMED uses to gather this information and roll up the data for submission and analysis to various authorities is gathered in BEARS FL. The data resides on the BUMED server and allows input from throughout the Claimancy. Chart 11 provides an overview of how the data is collected.

Chart 11. BEARSFL-CIVPERS Remote Data Services (RDS) Architecture.



The impact of the data collected can be both beneficial to the activities and the claimant. Regardless, of what the data provides and whom it values, it must be accurate and traceable to source records. The BEARSFL data system provides and auditable record. Chart 12 is an example of CIVPERS Report displaying multiple years' data.

Chart 12. CIVPERS Report.



CIVPERS REPORT - DATA SUMMED BY CATEGORY

APPN: 0130

		FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
WY	FTP	2846	2789	2590	2532	2531	2531	2531	2531	2531
WY	NON-FTP	443	455	426	433	433	433	433	433	433
	WY TOTAL	3289	3244	3016	2965	2964	2964	2964	2964	2964
ES	FTP	2765	2790	2653	2568	2577	2577	2577	2577	2577
ES	NON-FTP	564	510	472	468	468	468	468	468	468
	ES TOTAL	3329	3298	3123	3032	3041	3041	3041	3041	3041
$$	FTP	101211	101978	98166	98344	101938	106199	110602	115184	119941
$$	NON-FTP	3727	4063	3361	4005	4140	4306	4483	4662	4847
$$	BENEFITS	21724	26475	25218	24914	25795	26900	28059	29250	30464
$$	HOLIDAY	466	444	472	500	519	538	558	579	600
$$	LUMP SUM	221	94	76	86	88	91	95	98	101
$$	OTHER COMP	1575	1063	1045	1172	1231	1272	1316	1363	1406
$$	OVERTIME	515	565	576	655	674	698	720	744	768
$$	REHIRE	24	21	22	10	10	10	10	10	10
$$	SEP. LIABILITY	50	0	0	0	0	0	0	0	0
$$	SEVERANCE	0	0	0	0	0	0	0	0	0
$$	PAY RAISES	0	0	0	0	0	0	0	0	0
	$$ TOTAL	129513	134703	128936	129686	134395	140014	145843	151890	158137

The OP-32 Budget Exhibit:

The OP-32 details how your activity plans to spend funds by type of purchase (object class) from the current year through the budget years. It is submitted for all sub-activity groups (SAGs) related to your activity. The total of the individual OP-32 exhibits for each SAG should not exceed the assigned budget control numbers.

The OP-32 is composed of four years (prior year, current year, budget year 1 and budget year 2) and tracks the changes in funds between these years. The column titled "Price Growth" represents the effect of changes in pricing assumptions on the prior year's program. These pricing assumptions reflect projected inflation rates for the different types of purchases contained in the OP-32 and are provided each year along with the budgetary control figures.

It is very rare that no changes occur to your program (whether voluntarily, as in the case of functional transfers, or involuntarily, as in the case with budget cuts necessitating changes in program). The "Program Growth" column accommodates this requirement. Any changes to your program, whether an increase or decrease, will fall into this column and will also be broken down by OP-32 line item. The amounts entered in this column will reflect a net of all increases and decreases.

Once the "current year" data has been entered, the same process of entering data for Program Growth and Price Growth is used to arrive at the data for the

budget years. Any changes in the Program Growth column must be explained in the OP-5 exhibit.

The OP-32 is the cornerstone for all other budget exhibits that follow. It must match the OP-5 exhibit (discussed in the next section) regarding the pricing and program adjustments between the current year and budget years. Chart 13 is a sample of the OP-32 exhibit data screen from BAERS_FL.

Chart 13. BEARSFL ICC OP32.

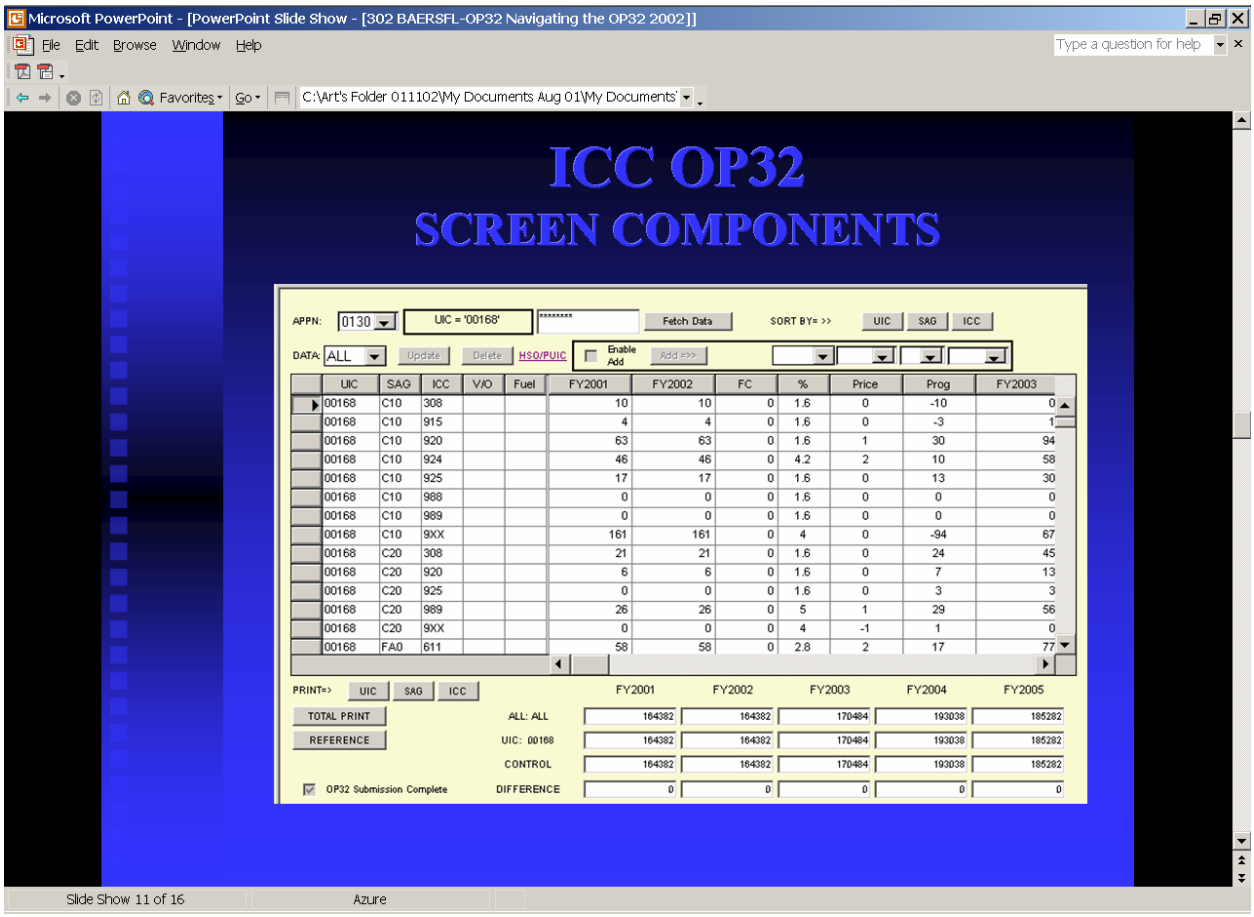


Table 3 below provides a crosswalk of Inflation Category Codes (ICC) to Object Class Codes (OCC).

Table 3. ICC Crosswalk to OCC.

Budget Object Classification System Coding Structure
Inflation Category Code (ICC) Listing

ICC	AIC	BOCS/Inflation Category Title	FY 2002 %	FY 2003 %	FY 2004 %	FY 2005 %	OCC
Civilian Personnel Compensation							
101	FA	Full-time perm: Executive, General, & Special Scheds	1/	1/	1/	1/	1111
101	FB	Other than full-time perm: Executive, General, & Special Scheds	1/	1/	1/	1/	1131
101	FC	Other personnel comp: Executive, General, & Special Scheds	1/	1/	1/	1/	1151
101	FD	Special personal svcs paymts: Executive, General, & Special Scheds	1/	1/	1/	1/	1181
101	FE	Pers benefits (Civ pers): Executive, General, & Special Scheds	1/	1/	1/	1/	1211
103	GA	Full-time perm: Wage Board	1/	1/	1/	1/	1111
103	GB	Other than full-time perm: Wage Board	1/	1/	1/	1/	1131
103	GC	Other personnel comp: Wage Board	1/	1/	1/	1/	1151
103	GD	Special personal svcs paymts: Wage Board	1/	1/	1/	1/	1181
103	GE	Pers benefits (Civ pers): Wage Board	1/	1/	1/	1/	1211
104	HA	Full-time perm: Foreign Nat'l Direct Hire (FNDH)	1/	1/	1/	1/	1111
104	HB	Other than full-time perm: Foreign Nat'l Direct Hire (FNDH)	1/	1/	1/	1/	1131
104	HC	Other personnel comp: Foreign Nat'l Direct Hire (FNDH)	1/	1/	1/	1/	1151
104	HE	Pers benefits (Civ pers): Foreign Nat'l Direct Hire (FNDH)	1/	1/	1/	1/	1211
105	HF	FNDH Separation Liability	1/	1/	1/	1/	1211
106	IF	Benefits to Former Employees	1/	1/	1/	1/	1301
107	IG	Vol Sep & Incentive Payments	N.A	N.A	N.A	N.A	1301
110	IH	Unemployment Compensation	N.A	N.A	N.A	N.A	1301
111	IJ	Pers benefits (Civ pers): Disability Compensation	N.A	N.A	N.A	N.A	1211
Travel							
308	00	Travel of Persons	1.6	1.5	1.8	1.8	2101
WCF Supplies and Materials Purchases							
401	**	DFSC Fuel	2/	2/	2/	2/	2601
402	**	Service WCF Fuel	2/	2/	2/	2/	2601
411	CB	Army Managed Purchases	-2.5	9.2	1.7	1.8	2601
412	CA	Aviation Consumables	-11.5	2.5	4.0	1.6	2601
412	CS	Shipboard Consumables	-10.9	10.7	4.0	1.6	2601
412	CM	MarCorps Consumables	0.9	31.3	4.0	1.6	2601
412	CO	Other Consumables	1.5	1.5	4.0	1.6	2601
414	CD	Air Force Managed Purchases	10.6	10.3	1.7	1.8	2601
415	CE	DLA Managed Purchases	0.4	3.5	1.7	1.8	2601
416	CF	GSA Managed Supplies and Materials	1.6	1.5	1.8	1.8	2601
417	CG	Local Proc DoD Managed Supp & Mat	1.6	1.5	1.8	1.8	2601
491	CH	WCF Passthroughs : Fuel	NA	NA	NA	NA	2601
492	CI	WCF Passthroughs : Non Fuel	NA	NA	NA	NA	2601
WCF Equipment Purchases							
502	RB	Army WCF Equipment	-2.5	9.2	1.7	1.8	3101

503	RA	Navy WCF Equipment - Aviation Repairables	-3.8	9.7	4.0	1.6	3101
503	RS	Navy WCF Equipment - Shipboard Repairables	-3.6	14.6	4.0	1.6	3101
503	RM	Navy WCF Equipment - MarCorps Repairables	0.9	31.3	4.0	1.6	3101
503	RO	Navy WCF Equipment - Other Repairables	1.5	1.5	4.0	1.6	3101
505	RD	Air Force WCF Equipment	10.6	10.3	1.7	1.8	3101
506	RE	DLA WCF Equipment	0.4	3.5	1.7	1.8	3101
507	RF	GSA Managed Equipment	1.6	1.5	1.8	1.8	3101
Other WCF Fund Purchases (excl Transportation)							
601	BA	Army Armament Command	-7.9	-27.0	1.7	1.8	2533
602	BB	Army Depot System Command - Maintenence	4.0	5.3	1.7	1.8	2533
610	N1	Naval Air Warfare Center	0.5	4.8	-1.0	2.3	2533
611	N2	Naval Surface Warfare Center	-0.4	4.6	1.9	2.4	2533
612	N3	Naval Undersea Warfare Center	-0.3	2.7	1.2	2.5	2533
613	NA	Naval Aviation Depots - Airframes	-2.2	6.9	-2.2	2.2	2533
613	NB	Naval Aviation Depots - Engines	-1.6	2.1	-2.2	2.2	2533
613	ND	Naval Aviation Depots - Mods	-3.6	7.5	-2.2	2.2	2533
613	NF	Naval Aviation Depots - Product Support/Engineering	-0.3	14.7	-2.2	2.2	2533
613	NE	Naval Aviation Depots - Other	-6.4	11.6	-2.2	2.2	2533
613	SP	Naval Aviation Depots - Supply Components	-1.9	4.8	-2.2	2.2	2533
613	NO	Naval Aviation Depots - Other Components	0.3	-9.6	-2.2	2.2	2533
614	NG	Spawar Systems Centers	1.6	2.2	2.5	2.0	2533
615	SO	Navy Information Services - FMSO	NA	NA	NA	NA	2533
615	TC	Navy Information Services - NCTC	NA	NA	NA	NA	2533
615	TR	Navy Information Services - NRISO	NA	NA	NA	NA	2533
620	NH	Military Sealift Cmd - Fleet Aux Ships	3/	3/	3/	3/	2533
621	NI	Military Sealift Cmd - AP/FSS/MPS/TAH/T-AVB	3/	3/	3/	3/	2533
623	NJ	Military Sealift Cmd - Special Mission Support	3/	3/	3/	3/	2533
630	NK	Naval Research Lab	6.1	3.4	2.9	2.4	2533
631	NL	Naval Facilities Engineering Service Center	-2.5	10.9	-2.8	2.5	2533
633	DA	Defense Automated Printing Service	-1.9	6.2	1.7	1.8	2533
634	EU	Naval Public Works Centers East Coast - Utilities	2.9	-2.3	-1.8	0.5	2533
634	WU	Naval Public Works Centers West Coast - Utilities	37.3	4.3	-1.8	0.5	2533
635	EO	Naval Public Works Centers East Coast - Other	0.8	5.2	-1.8	0.5	2533
635	WO	Naval Public Works Centers West Coast - Other	0.8	3.3	-1.8	0.5	2533
637	NP	Naval Shipyards	5.7	-0.3	1.4	3.5	2533
640	NQ	Depot Maintenance Marine Corps	7.0	11.2	2.6	2.5	2533
647	NR	DISA Information Services	-15.9	-1.0	1.7	1.8	2533
648	NS	Army Information Services	32.8	NA	NA	NA	2533
649	NT	Air Force Information Services	6.4	9.5	1.7	1.8	2533
650	NU	DLA Information Services	NA	NA	NA	NA	2533
661	NX	Depot Maintenance Air Force - Organic	16.9	13.8	1.7	1.8	2533
662	NY	Depot Maintenance Air Force - Contract	2.0	4.5	1.7	1.8	2533
671	DV	Communications Svcs - Voice & Non-Reimbursable	0.1	0.0	1.7	1.8	2331
671	DR	Communications Svcs - Data Routers	0.1	0.0	1.7	1.8	2331
671	DT	Communications Svcs - Transmission Adjustment	0.1	0.0	1.7	1.8	2331
671	DM	Communications Svcs - Messaging (AUTODIN)	0.1	0.0	1.7	1.8	2331
672	NZ	Pentagon Reservtn Maint Rev Fnd - Rents	NA	NA	NA	NA	2533
672	PF	Pentagon Reservtn Maint Rev Fnd - Furniture Renovation	NA	NA	NA	NA	2533
672	PR	Pentagon Reservtn Maint Rev Fnd - Above Std Svcs	NA	NA	NA	NA	2533

673	N4	Defense Finance and Accounting Service	-4.7	-4.5	1.7	1.8	2533
676	00	Defense Commissary Agency (DeCA)	NA	NA	NA	NA	2533
678	00	Defense Security Service	NA	NA	NA	NA	2533
679	N5	Cost Reimbursable Purchases	1.6	1.5	1.8	1.8	2533
Transportation							
703	MD	AMC SAAM./JCS Exercise Program	-3.8	0.4	1.7	1.8	2201
705	MA	AMC Channel Cargo	7.2	11.0	1.7	1.8	2201
706	MT	AMC Channel Passenger	6.0	10.7	1.7	1.8	2201
707	NW	AMC Training	9.6	-1.9	1.7	1.8	2201
708	ML	MSC Chartered Cargo	-4.4	37.4	1.7	1.8	2201
714	MI	MSC POL Tankership	14.4	13.4	1.7	1.8	2201
715	MF	MSC APF (Army, DLA & Air Force Prepo)	14.5	11.7	1.7	1.8	2201
716	MG	MSC Surge Sealift (FSS & LMSR)	45.6	-8.7	1.7	1.8	2201
717	MM	MTMC Global POV	-7.0	-14.7	1.7	1.8	2201
718	MN	MTMC Liner Ocean Transportation	-1.4	-8.4	1.7	1.8	2201
719	MP	MTMC Cargo Operations (Port Handling)	-40.0	-38.3	1.7	1.8	2201
720	ME	Defense Courier Service (DCS) Pounds Delivered	-22.0	-4.4	1.7	1.8	2201
771	00	Commercial Transportation	1.6	1.5	1.8	1.8	2201
Other Purchases							
901	JE	Foreign National Indirect Hire (FNIH)	Varies	Varies	Varies	Varies	2532
902	JF	FNIH Separation Liability	Varies	Varies	Varies	Varies	2532
912	00	Stdrd Level User Chrgs (GSA Leases)	1.6	1.5	1.8	1.8	2311
913	00	Purchased Utilities (Non WCF)	1.6	1.5	1.8	1.8	2331
914	00	Purchased Communications (Non WCF)	1.6	1.5	1.8	1.8	2331
914	X1	Purchased Communications (Non WCF) [NMCI]	NA	NA	NA	NA	2331
914	X2	Purchased Communications (Non WCF) [NMCI]	NA	NA	NA	NA	2331
914	X3	Purchased Communications (Non WCF) [NMCI]	NA	NA	NA	NA	2331
914	X4	Purchased Communications (Non WCF) [NMCI]	NA	NA	NA	NA	2331
915	00	Rents	1.6	1.5	1.8	1.8	2321
917	00	Postal Services (U.S.P.S.)	1.6	1.5	1.8	1.8	2331
920	00	Supplies and Materials (Non WCF)	1.6	1.5	1.8	1.8	2601
921	00	Printing and Reproduction	1.6	1.5	1.8	1.8	2401
922	00	Equipment Maintenance by Contract	1.6	1.5	1.8	1.8	2571
923	00	Facility Maintenance by Contract	1.6	1.5	1.8	1.8	2541
925	UX	Equipment Purchases (Multiyear Contract)	Varies	Varies	Varies	Varies	3101
925	UY	Equipment Purchases (Firm Fixed Price/Option)	Varies	Varies	Varies	Varies	3101
925	UZ	Equipment Purchases (Other Procurement Contracts)	1.6	1.5	1.8	1.8	3101
926	00	Other Overseas Purchases	Varies	Varies	Varies	Varies	2521
928	00	Ship Maintenance by Contract	1.6	1.5	1.8	1.8	2571
929	00	Aircraft Rework By Contract	1.6	1.5	1.8	1.8	2571
930	00	Other Depot Maintenance (Non WCF)	1.6	1.5	1.8	1.8	2571
932	XY	Mgt & Prof Support Services (FFRDC)	1.6	1.5	1.8	1.8	2511
932	XN	Mgt & Prof Support Services (Non FFRDC)	1.6	1.5	1.8	1.8	2511
933	YY	Studies, Analysis, & Evaluation (FFRDC)	1.6	1.5	1.8	1.8	2511
933	YN	Studies, Analysis, & Evaluation (Non FFRDC)	1.6	1.5	1.8	1.8	2511
934	ZY	Engineering and Technical Services (FFRDC)	1.6	1.5	1.8	1.8	2511
934	ZN	Engineering and Technical Services (Non FFRDC)	1.6	1.5	1.8	1.8	2511
937	**	Locally Purchased Fuel	2/	2/	2/	2/	2601

987	00	Other Intragovernmental Purchases	1.6	1.5	1.8	1.8	2531
988	UB	Grants	1.6	1.5	1.8	1.8	4101
989	UA	R & D Contracts					2551
989	00	Other Contracts	1.6	1.5	1.8	1.8	2521
991	00	Foreign Currency Variance	NA	NA	NA	NA	2521
998	UH	Military Personnel					1171
998	UI	Military Personnel: Accrued Retirement					1221
998	UJ	Military Personnel: Other Personnel Benefits					1222
998	DH	DHP Accrual					1223
998	UK	Medical Care					2561
998	UL	Subsistence and support of persons					2581
998	UC	Lands and structures					3201
998	UD	Investments and loans					3301
998	UE	Insurance claims and indemnities					4201
998	UF	Interest and dividends					4301
998	UG	Refunds					4401
998	UM	Unvouchered					9101
998	UN	Undistributed					9201
998	UO	Administrative or Nonadministrative Expenses					9301
998	00	Other Costs	1.6	1.5	1.8	1.8	2521

1/ Compute costs based upon pay rates in effect 30 September 2001 with pay raise in Jan 2002 for classified employees. Wage Board increases will be effective on the first pay period beginning 90 days after the "normal" effective date for each wage survey area. Foreign national increases vary by country.

2/ Use specific barrel prices for fuel

3/ Use Individual Hull Rates When Possible

The OP-5 Budget Exhibit:

This exhibit is completed by Headquarters (BUMED) only, using the OP-32s submitted by the field. The OP-5 provides detailed financial information for each budget activity group (BAG), activity group (AG), and sub-activity group (SAG). Any activity group that appears in a different budget activity must be presented separately. The exhibit contains six sections:

1. **Description of Operations Financed**
2. **Force Structure Summary**
3. **Financial Summary**
   - BAG Breakout
   - Reconciliation of Increases and Decreases
4. **Performance Criteria and Evaluation**
5. **Personnel Summary**
   - End Strength
   - Work-years
   - Reconciliation of Increases and Decreases
6. **Out year Summary**

A brief description of each of these sections follows:

1. **Description of Operations Financed**: Describes the nature of each effort funded under this activity group. The descriptions should include the goals or benefits of the program and the mission requirements that are satisfied through its performance. They may also describe the means by which O&M resources contribute to the performance or satisfaction of the requirements. These descriptions may be copied from the prior year's OP-5, but should be updated as required to reflect program changes.

2. **Force Structure Summary**: Describes what is supported by the activity group.

3. **Financial Summary**: Broken out into two subsections:

   - Budget activity Group Breakout: Displays budget totals from the prior year through the budget years for the SAG, and should match the figures from the OP-32 exhibit for that particular SAG.

   - Reconciliation of Increases and Decreases: Reconciles program increases and decreases and pricing adjustments starting with the current year President's budget request through the budget year estimates. The increases and decreases must reconcile with the figures in the OP-32 exhibit.

4. **Performance Criteria and Evaluation**: Criteria should be used as necessary to justify the funded program properly. Performance criteria should be easy to understand, be consistent with the program dollars, and be consistent from fiscal year

to fiscal year. Criteria are usually expressed as quantity accomplishments or workload, such as students graduated, transactions processed, etc.

5. Personnel Summary:

- End Strength: List U.S. Direct Hire (USDH), Foreign National Direct Hire (FNDH), and Foreign National Indirect Hire (FNIH) for the prior year through the budget years.

- Work-Years: Same as above except reflected by work-years.

- Reconciliation of Increases and Decreases: Reconciles increases and decreases in end strength starting with the current year President's budget request through the budget year estimates.

6. Out year Summary This section provides a summary of personnel numbers through the "out years" of the FYDP.

A sample template of the OP-5 exhibit is provided below:

Sample Template of the OP-5 Exhibit.

COMPONENT NAME 1/
Operation and Maintenance,_____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

I. **Description of Operations Financed:** Provide a narrative explanation characterizing the mission and major functions funded in the subactivity group. Include a separate explanation for each subactivity shown in Section IIIA. below. These explanations should address significant program initiatives/actions included in the budget.

II. **Force Structure Summary:** Provide a narrative explanation and identification of force structure supported by funding in this subactivity group.

III. **Financial Summary (O&M: $ See note):** 2/

			FY CY			
A. Subactivity Grow	**Actuals**	**FY PY Request**	**Budget Appropriation**	**Current Estimate**	**FY BY1 Estimate**	**FY BY2 Estimate**
1. Subactivity						
2. Subactivity						
3. Etc.						
Total						

B. Reconciliation Summary:	**Change FY CY/FY CY**	**Change FY CY/FY BY1**	**Change FY BYI/FY BY2**
Baseline Funding			
Congressional Adjustments NA			
Supplemental Request			
Price Change			
Functional Transfer			
Program Changes			
Current Estimate			

Instructions: For the changes in the Current Fiscal Year (FY CY), provide information from the President's budget request for that fiscal year to the current estimate in this submission for that same fiscal year. For the changes from the FY CY to the FY BY1 and from the FY BY I to the FY BY2, use the current estimate.

1/ The O&M budget is generally stratified into three levels: Level 1, Budget Activity (BA); Level 2, Budget Activity Group (BAG); and Level 3, Subactivity Group (SAG). The O&M budget structure for some Defense Agencies/Activities stops at the BA or BAG level. The Defense Agencies/Activities are required to submit this exhibit at the lowest level of their budget structure.

2/ Services: $ in Tenths of Millions; **Defense Agencies/Activities:** $ in Thousands.

Exhibit OP-5 Detail by Subactivity Group

Unfunded Requirements (UFR) Budget Exhibit:

The detail of Unfunded Requirement (UFR) reflects those programs, which cannot be performed within the constraints of the control numbers, assigned to an activity. Normally, there are two critical parts to this exhibit. First, the narrative statement which describes the unfunded requirement. Second, the impact statement which explains what will happen if funds are not forthcoming to satisfy the requirement. In any event, careful documentation of UFRs is one of the important parts of budget preparation. Each UFR should have full justification including what the impact of not executing the particular program would have on the command's ability to carry out its mission. Each UFR must also be prioritized and accurately priced. As a practical matter, UFR lists should be limited to only the most important items, but inclusive enough to allow several options to the CO and to those external to the command who will review the list.

Other Budget Exhibits:

In addition to the OP-32 and OP-5 exhibits, there are numerous other budget exhibits that are required for the O&M OSD/OMB budget submission. These exhibits are not discussed in detail here due to the sheer volume of information. The DoD Financial Management Regulation (DoD 7000.14-R), Volumes 2A and 2B provide standard guidance and procedures for the DoD Components for the OSD/OMB budget submission. The DoN Budget Guidance Manual supplements the FMR with DoN-specific guidance and procedures, including the above list of budget exhibits.

4.7. Budget Execution.

4.7.1. Annual Planning Figure (APF).

Annual Planning Figure (APF) is issued at the beginning of each fiscal year. It establishes the baseline operating budget for the year for each activity at the EOB level. Any distribution below that level will be in the form of an Operating Target (OPTAR). Once the APF is issued, a quarterly cash allocation will be made in the Program Budget and Accounting System (PBAS). Since the DHP is very dynamic, there are many funding changes that will occur throughout the year. Consequently, the APF is updated frequently to reflect those changes and to revise the funding levels to the EOB.

4.7.2. Annual Financial Plans.

4.7.2.1. Overview.

BUMED is the Responsible Office for the Navy Defense Health Program. The Assistant Chief for Resource Management and Comptroller, BUMED, is responsible for budgeting, accounting, and reporting for programs.

4.7.2.2. Annual Financial Plan.

MED-11 is responsible for developing an annual obligation plan for BUMED at the beginning of each fiscal year. This is a monthly obligation phasing plan to the EOB level. The activities use the APF Roll-up Application to enter data which is then rolled up into an overall claimancy plan.

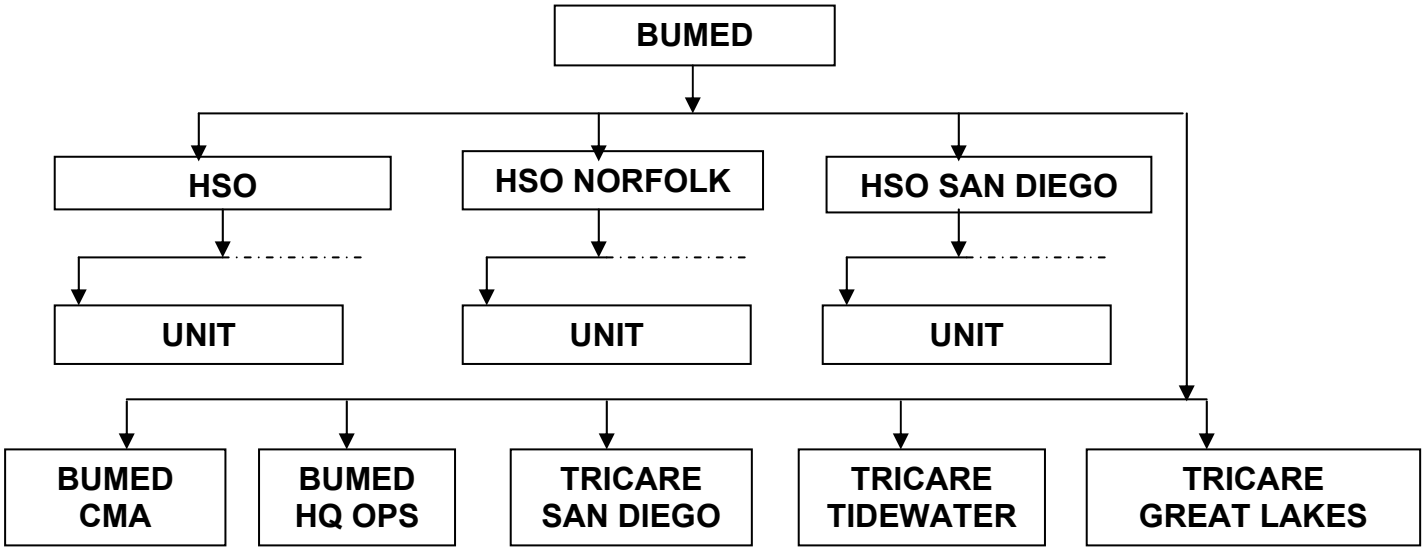
The following information pertains to the system developed to assist BUMED in the preparation of Annual Financial Plans:

BUMED
ANNUAL PLANNING FIGURES
APPLICATION

The BUMED Annual Planning Figure (BAPF) application was prepared by Arctic Systems, Inc. This application is designed to be web enabled and resides on the MED-01 Terminal Server at NMIMC. It provides the users with a friendly interface to view and edit the annual planning monetary figures for different departments at different levels in the hierarchy.

The hierarchy is represented in the figure below. Altogether it shows three different levels. At the highest level, there is the **BUMED MASTER** followed by the **HSO**s, **BUMED CMA**, **Headquarters OPS**, and the **TRICARE** directly underneath it at the second level. At the third and last level, there are activities related to each unit under the three **HSO**s.

Figure 1. Hierarchy of the BUMED APF Sheets.



Each box in the diagram is represented by its own sheet in the application. The department activities represent several different sheets for different activities under each **HSO**. The users will have different kinds of access (permissions) to these sheets. The access type is determined by the Username entered at the time of login into the MED-01 Terminal Server. According to the current security implementation, the users will not be allowed to edit and save data for any other sheet other than the one they are authorized for. However, they may view a read-only version of the sheets. The users are not allowed to save the sheets on their local machine. All the work will be done on the server. The users may send the sheets via email, but the emailed sheets will not have the capability of saving data to the server. These security measures are designed to avoid any intentional or accidental corruption of data on the server.

The following sections of this document (**Requirements** and **Instructions**) will help the users navigate their way to login to the server and use the web-enabled BUMED APF application.

Requirements

Internet Browser

Internet Explorer Version 5.0 or higher is recommended. Internet Explorer must be setup for the Medium **security level and optimized for use. To do so, follow the steps below.**

1. **Right-click on the** Internet Explorer **icon from the desktop. Click on** Properties**.**
2. **The** Internet Options **window will come up. Click on the** Security **tab.**
3. **Click on the** Internet **icon and press the** Custom Level… **button.**
4. **The** Security Settings **window will come up.**
5. **On this window, make sure the following options are selected:**

   Download Signed ActiveX Controls – **Set to either** *Prompt* **or** *Enable*

   Run ActiveX controls and plugins **– Set to either** *Prompt* **or** *Enable.*

   Script ActiveX controls marked safe for scripting **– Set to either** *Prompt* **or** *Enable.*
6. **Press the** OK **button on the** Security Settings **window.**
7. **Press the** OK **button on the** Internet Options **window.**

Username and Password

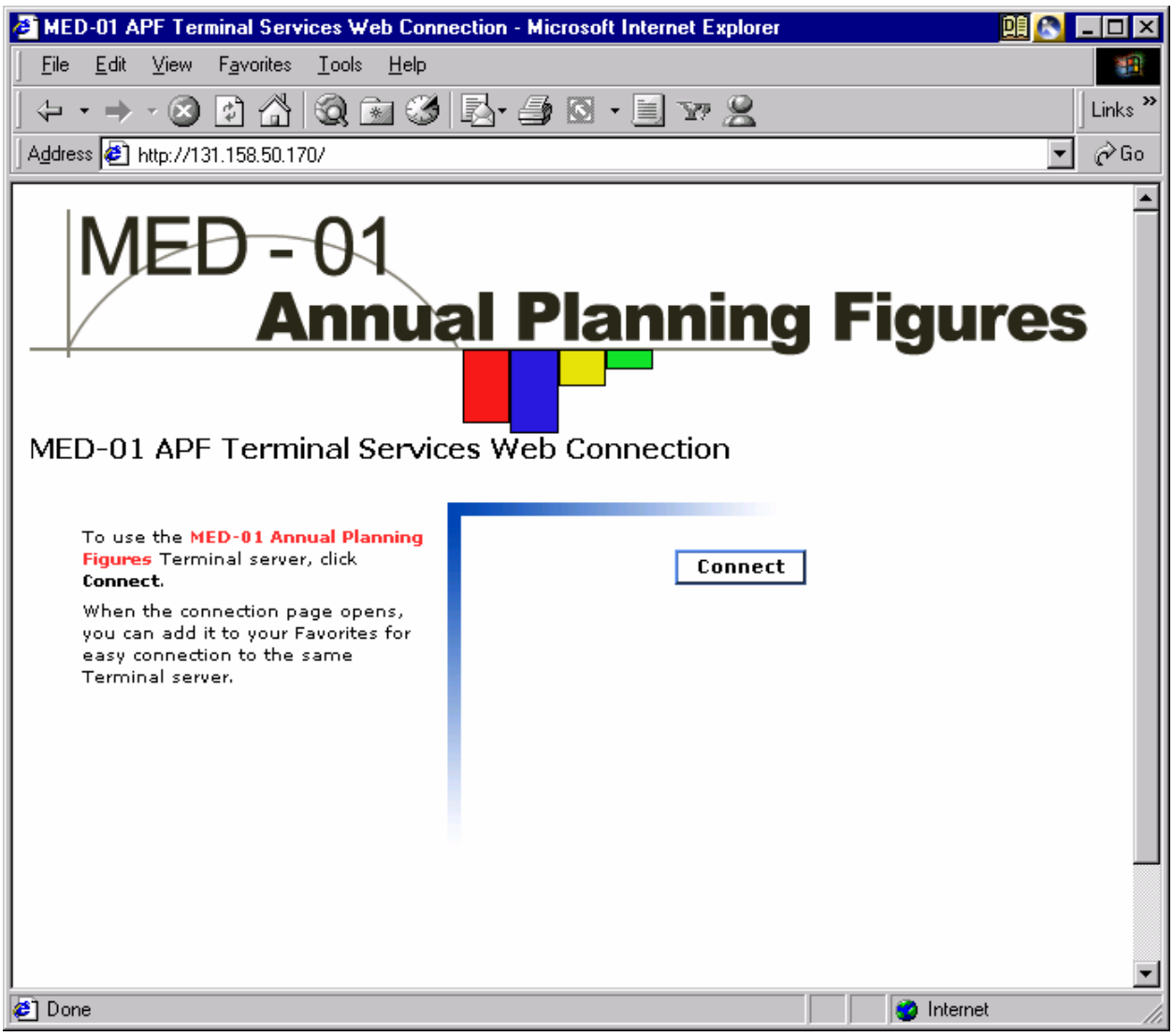
Each user level will require a Windows Terminal Server **Username** and **Password** to log in to the system. These will be provided by the Terminal Server Administrator. Both the **Username** and the **Password** are case sensitive.

Instructions

1. Open an Internet browser (e.g. Internet Explorer, Netscape Navigator, America On Line).

2. Type **http://131.158.50.170/** on the Address box, and press **Enter**.

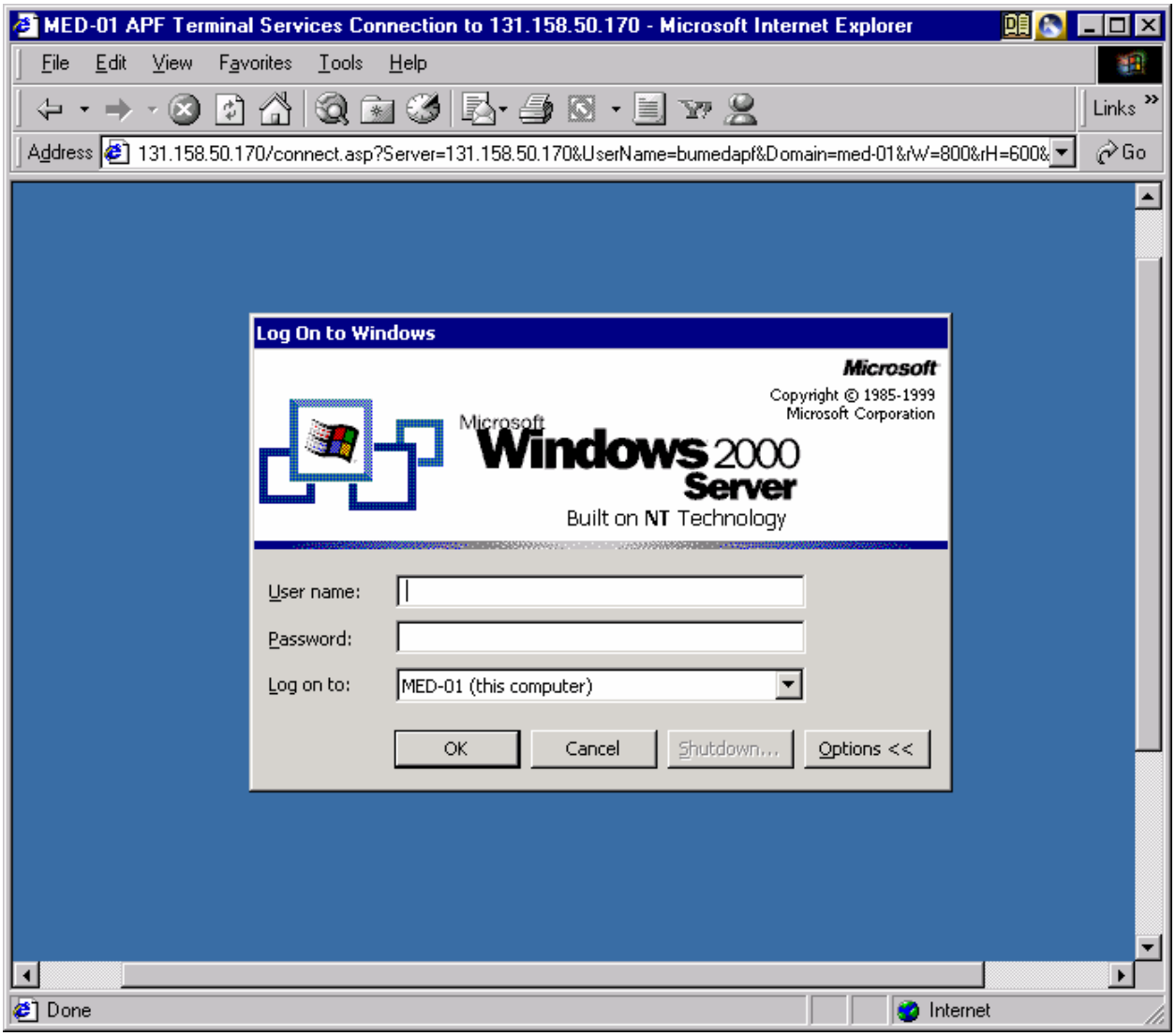
Figure 2. The MED-01 APF Terminal Server Web Connection Site.



3. Click on the **Connect** button on the page that appears (Figure 2).

4. The login screen for the MED-01 Terminal Server appears (Figure 3). To view it in maximized window, press **Ctrl + Alt + Pause** (Break).

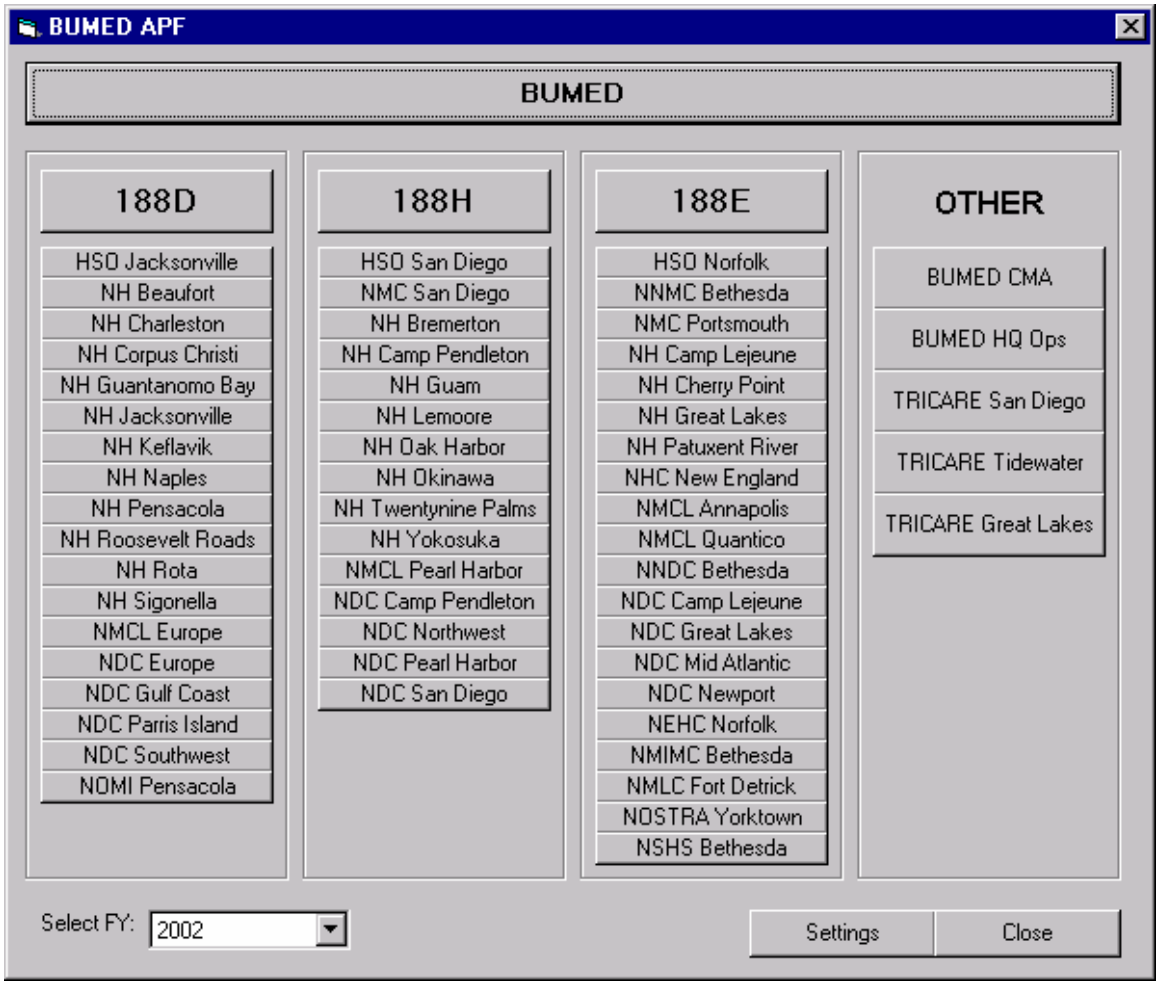
Figure 3. The Login Screen for MED-01 Terminal Server.



5. Enter the **Username** and **Password**, and make sure the domain is **MED-01**. Your **Username** and **Password** will be provided by your system administrator. Both the **Username** and the **Password** are case sensitive.

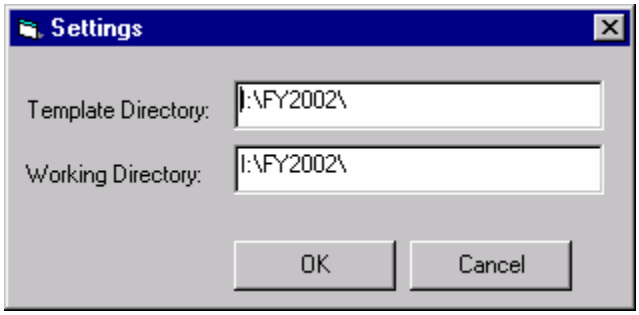
6. The BUMED APF application window will appear on the screen (Figure 4). You will see a range of buttons leading to different planning sheets. Depending on your **Username**, you will have different kinds of permissions for each sheet. For the sheet that matches with your **Username**, you will have ***full*** access (Open, Edit, and Save). For the rest of the sheets, you will have ***read-only*** access (Open).

Figure 4. The BUMED APF Application Window.



7. The **Settings** button at the bottom of the BUMED APF application window opens up the **Settings** window (Figure 5). This window allows you to view and edit your *template* and *working* directories. These values are entered at the time of installation. **The Settings button is NOT usually visible.** If visible, you are advised not to edit them if you are not sure. If the *template* directory is not correct, you will not be able to use the application until it is changed back.

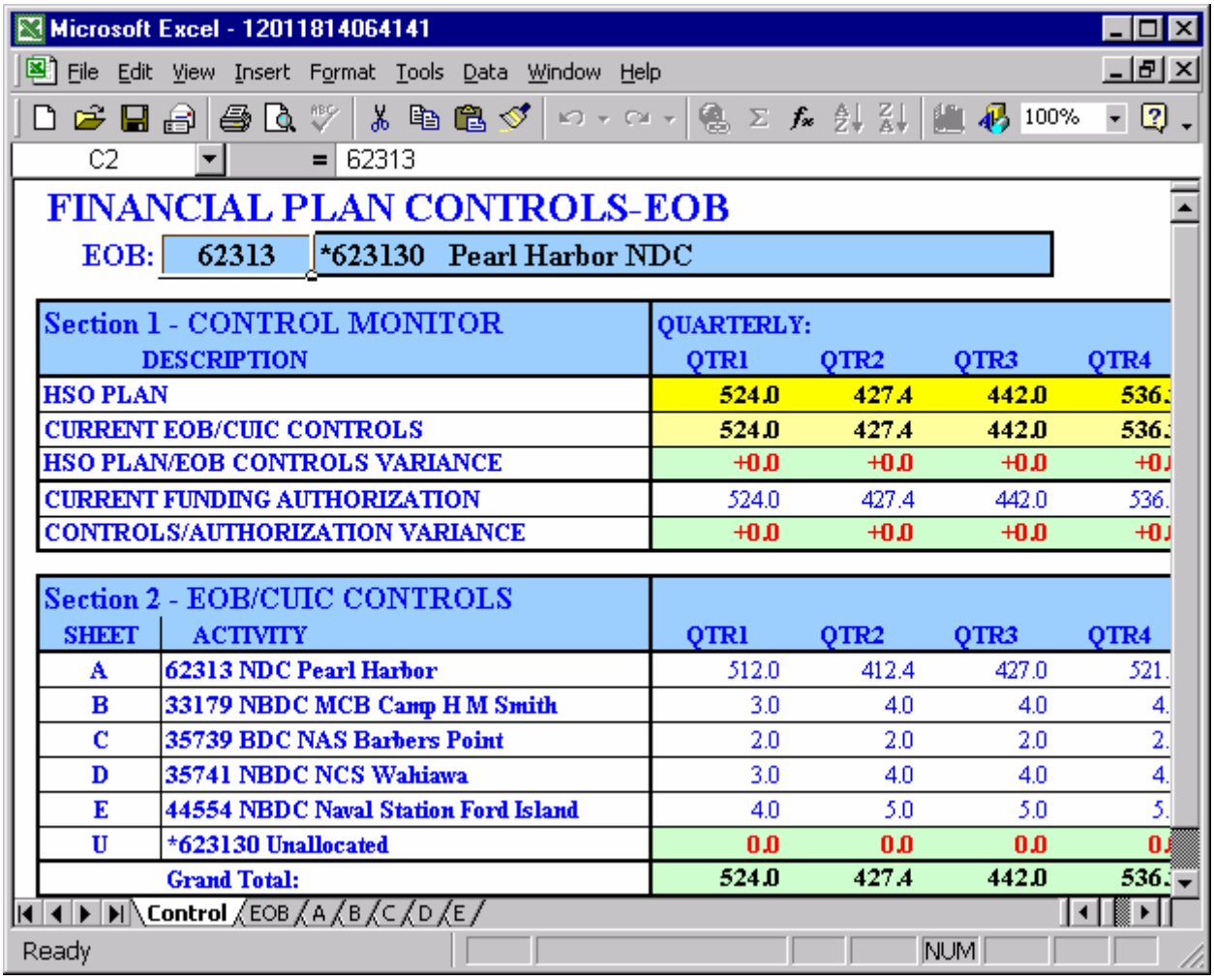
Figure 5. Settings Window.



8. The **Select FY** combo box at the bottom left corner of the BUMED APF application window let you decide which fiscal year you want to work with. The default value is the current fiscal year.

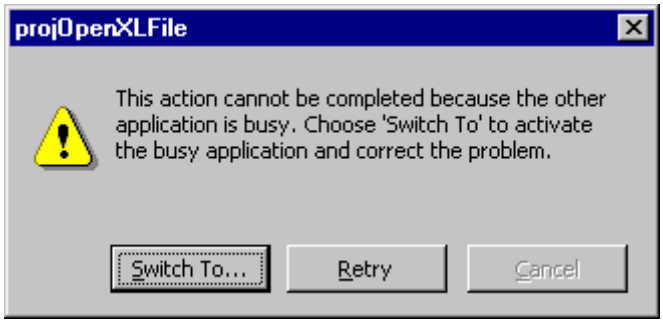
9. To look at the planning figures for a department, click on the corresponding button once from the BUMED APF application window (Figure 4).

Figure 6. Sheet (Workbook) for Planning Figures.



a. Allow 10 to 40 seconds for the sheet to come up. After clicking the button, it might appear as if nothing is happening but the sheet is loading in the background. If you click on the BUMED APF application window when the sheet is loading, an application message (Figure 7) will appear, telling you that the application is busy, and prompt you for action. To continue working, click on the **Switch To…** button.

Figure 7. Application Message.



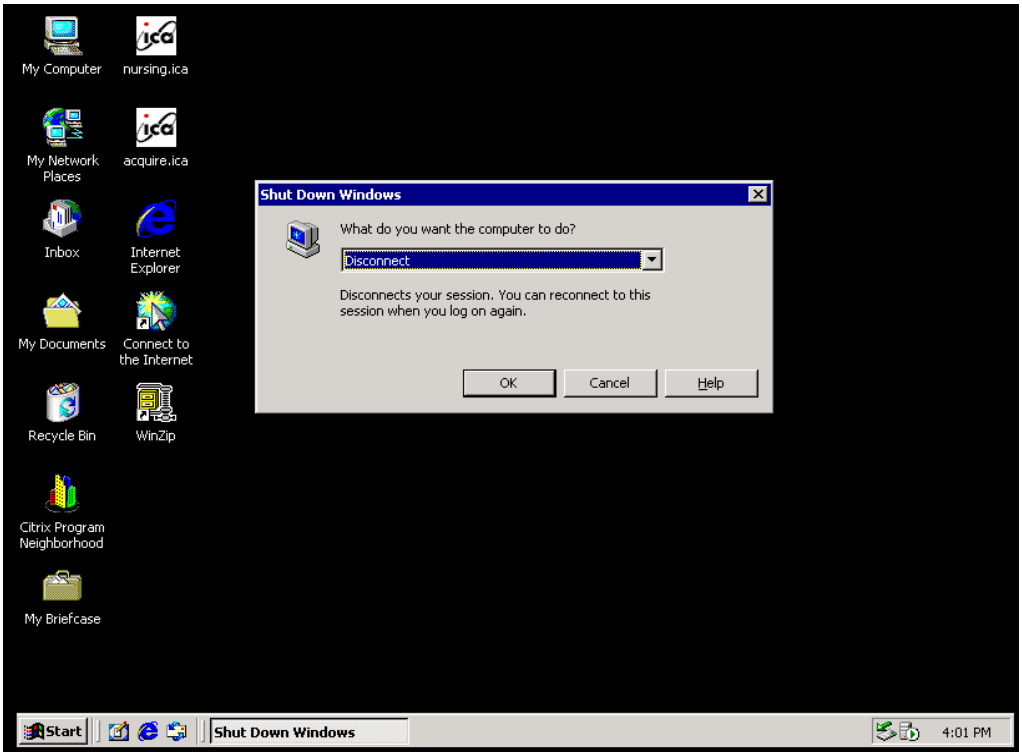
b. The **Save** button and menu item (Figure 6) saves the changes you made to the figures on the sheet. When you click **Save**, the changes are saved on the server and this will overwrite the figures that were there before you changed them.

c. The **Email** button (Figure 6) emails the current workbook as an attachment. However, the recipient(s) will not be able to save any changes to the server. The emailed workbook will be completely unattached to the server.

d. To close the sheet, click on the **Exit** button or menu item (Figure 6). If you had made any changes and forgotten to save them, you will be asked if you want to save changes.

10. To close out of the application, click the **Close** button on the BUMED APF application window (Figure 4). This will log you out of the MED-01 session automatically and you will return to the MED-01 APF Terminal Server Web Connection site (Figure 2). If you are not logged out automatically, click on the **Start** button on the Terminal Server window and click on **Shut down…**. Select **Disconnect** on the combo box and press the **OK** button on the **Shut Down Windows** dialog box (Figure 8).

Figure 8. Shut Down Windows Dialog Box.



The support Point of Contact for this system is Mr. Rick Hansen. He can be contacted at (301) 384-8400 x101 or by email at rhansen@arctic.com. Rabi Shakya also supports BAPF and can be reached at (301) 807-6953.

4.7.2.3. Plan Updates.

The Financial Plans will be updated on a periodic basis. When updates are requested, prior months will also be updated to reflect actual obligations of what was once a previous month's projection. Additional updates may be requested during the Mid-year Review and special circumstances.

4.7.2.4. Submission Requirements.

MED-11 strives to provide budget controls in the form of annual planning figures prior to the beginning of each year. COs develop and submit their Annual Financial Plan, via their supporting ELH, to MED-11 by September of each fiscal year for the next fiscal year. This information is used to submit to higher authority the upcoming apportionment and initial Budget Activity Group controls.

4.7.2.5. Fund Execution Reviews.

MED-11 will provide the Assistant Chief for Resource Management with a monthly briefing regarding the actual fund execution compared to the plan and provide recommendations for fund redistribution as deemed necessary. This will include a review of the current fund status for all ELH/EOB activities and cover all unlapsed appropriations. In addition, there will be quarterly reviews provided to TMA and to the Deputy Surgeon General (DSG)/SG.

4.7.3. Funds Allocation Process.

4.7.3.1. Acceptance and Receipt.

BUMED has received funding for general operations from a large variety of appropriations and sources due to defense management review initiatives involving business consolidation, base realignment and closure, and the implementation of the Defense Health Program (DHP). As a result of these initiatives, BUMED maintains a large number of appropriation accounts until they close.

BUMED currently manages the following appropriations for various fiscal years.

- Operation and Maintenance, Defense Health Program (O&M,DHP)
- Other Procurement, Defense Health Program (OP,DHP)
- Operation and Maintenance, Navy (O&M,N)
- Operation and Maintenance, Navy Reserve (O&M,NR)
- Other Procurement, Navy (OP,N)
- Reserve Personnel, Navy (RP,N)
- Research, Development, Test & Evaluation, Navy (RDT&E,N)
- Base Realignment and Closure (BRAC) (Multiple PY accounts)

Many of these appropriations only apply to specific activities under BUMED and some were only available during specific fiscal years. Table 4 depicts the primary activities involved in several of the appropriations:

Table 4. BUMED Activities and Applicable Appropriations.

Activity Type	O&M, DHP	O&M,N	OP, DHP	OP,N	RP,N	RDT&E, N	RDT&E, DHP	BRAC	DERF	GIFT FUND
Medical/Dental Treatment Facilities	X								X	X
Medical Research and Development Facilities	X					X	X			X
Special Medical Mission Facilities	X						X		X	X
Healthcare Support Offices	X		X						X	X
Navy Medical Logistics Command	X	X	X	X					X	X
Navy School of Health Sciences	X	X			X					X
Navy Drug Labs		X								X
USUHS	X		X							X
BUMED/BUMED CMA	X	X	X					X	X	X

Financial accounting support for all of these appropriations is provided by DFAS San Diego with the exception of the RDTE,N appropriation which is serviced by DFAS Charleston, and the RP,N appropriation which is serviced by DFAS Pensacola.

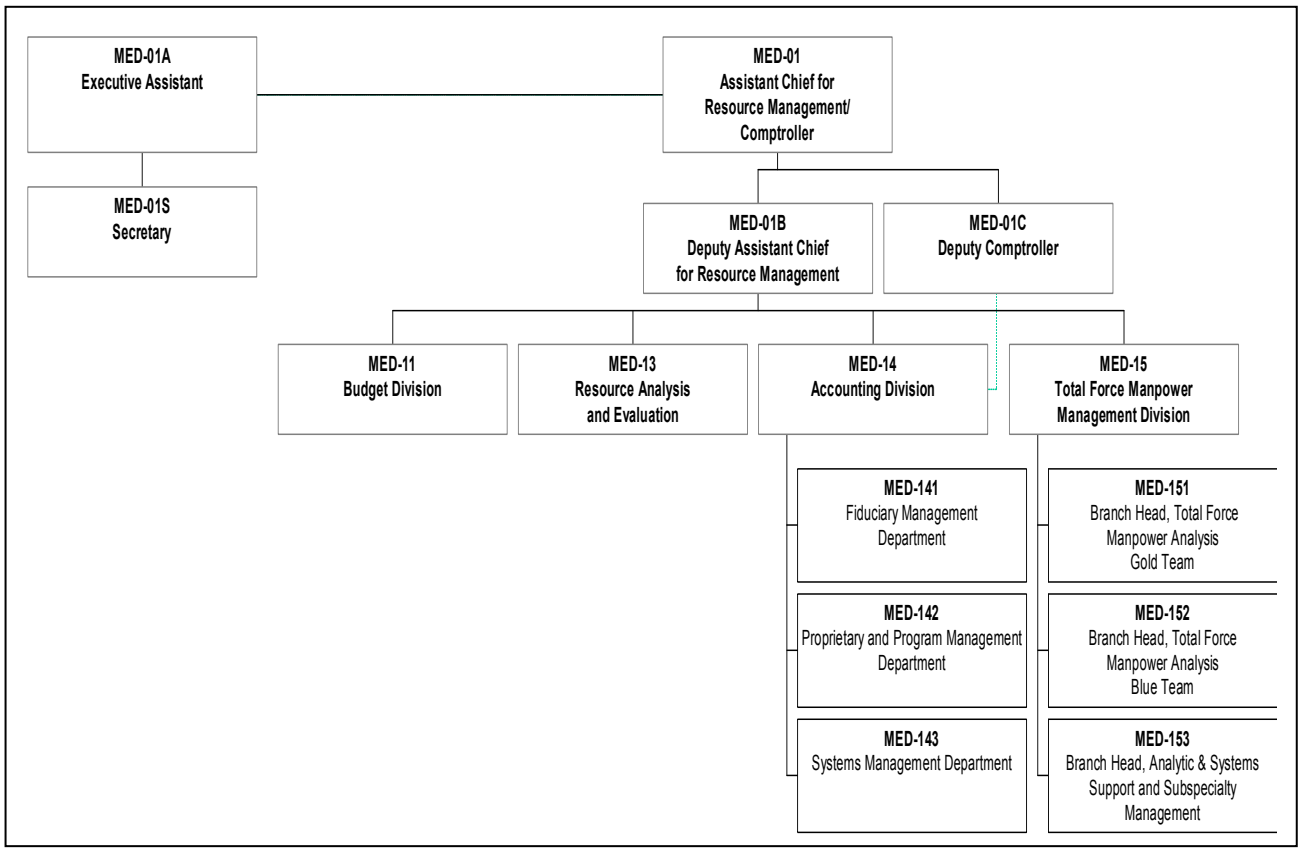
4.7.3.2. Receipt and Transfer of Budget Authority.

BUMED receives and distributes funding authority using the DoD PBAS system. The system automatically provides an audit trail and documentation required by DoD Financial Management Regulations.

Funding authority documents are submitted to the Fund Administrator, Assistant Chief for Resource Management/Comptroller, BUMED for approval and signature. In his absence, alternate approval authorities have been designated in writing.

Chart 14 illustrates the BUMED Resource Management Directorate organization.

Chart 14. BUMED MED-01.



Approved funding authority documents are provided to MED-14 where the changes are entered into PBAS and STARS.

- The fund distribution process is driven by funds reported available on PBAS vice the official accounting system. Therefore, MED-11 assigns all unallocated authority to the Centrally Managed Account (CMA) until funding distribution decisions have been finalized. This will result in general ledger compliance with guidance from higher authority. (NAVSO P-3006, DoD FMR Vol. 3 and 14 Chap 1.)

The function and documentation of transactions and decisions should be separated using the management control concept. Transactions and decisions should be clearly visible and followed. Documents explaining the decision rationale and verifying the approval authorization are to be maintained and easily accessible within MED-11 and MED-14.

4.7.3.3. Issuance of Allotments.

BUMED receives and allocates funding authority using the PBAS. PBAS provides a standard automated method of receiving, allocating, and documenting fund authority.

In general, BUMED issues fund authorizations to intermediate commands designated as Expense Limitation Holders (ELHs), permitting them to further delegate fund authority to subordinate field activities designated as Expense Operating Budgets (EOBs). The ELH and EOB authorization structure is unique to Navy. Both the ELH and EOB are subject to the legal ramifications of 31 USC 1517 with the CO positions carrying the additional responsibilities for command and control specified in Navy Regulations.

Activities granted an EOB may issue Operating Targets (OPTARs) to sub-divisions within the activity. An OPTAR is administrative in nature and does not carry legal responsibility under 31 USC 1517. The use of OPTARs allows the EOB activities to fund small commands in remote areas.

The funds provided by an ELH or EOB are issued in the name of the field activity and authority over the funds is exercised by the CO. This authority is in turn normally delegated to the activity Comptroller who acts as the Fund Administrator. Every level of the BUMED organization involved in fund delegation, from BUMED to the field activity Comptroller, is subject to certain statutes governing the use of appropriated funds. The following is a synopsis of the legal aspects governing the use of appropriated funds:

LEGAL ASPECTS OF APPROPRIATIONS

Title 31 United States Code contains the provisions governing the use of appropriated funds. These are purpose, dollar amount, and time. There are several sections within that title that are pertinent to all levels in the BUMED organization.

- **Section 1301a – Application**
  Prohibits the use of funds for any purpose other than which they were appropriated (i.e., O&M funds cannot be used to purchase items that require OP funds or to fund new construction).

- **Section 1341 - Limitation on Expending and Obligating Amounts**
  Forbids any officer or employee of the United States from obligating, expending, or authorizing the use of funds exceeding the amount available in an appropriation or fund; also prohibits involving the Government in any contract or obligation for the payment of monies before an appropriation is made available; also forbids exceeding funding limitations imposed by law.

- **Section 1342 - Limitation on Voluntary Services**
  Forbids the acceptance of voluntary services on behalf of the Government except as is specifically authorized in law.

- **Section 1517 - Obligation and Expenditure Limits**

Forbids the over obligation and over expenditure of an apportionment or an amount permitted by regulation prescribed for the administrative control of appropriations. With the Navy, this limitation applies to the fund allocations and allotments issued to an operating budget activity. Exhibit 1 contains a sample PBAS screen.

Exhibit 1. PBAS Screen.

Page: 2 Document Name: untitled

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I---------------------------------------------------------------------------------------------------------------------------------I
I APPROPRIATION: 97 97 2002/2002 0130.1882           FUNDING AUTHORIZATION   DOCUMENT        16APR02    08:05:09        PAGE  2 I
I                DEF HEALTH PGM                      (DOLLARS DISPLAYED IN CENTS    )                                             I
I---------------------------------------------------------------------------------------------------------------------------------I
I ISSUED TO: HLTHCARE SPT OFC-NFK    I  ISSUED BY: CHIEF, BUMED            I       SUSPENSE NUMBER      I      ADVICE NUMBER      I
I            6504 HAMPTON BLVD       I             2300 E STREET, NW       I                            I      02-0008-00189      I
I            SUITE 120 BLDG. C       I                                     I 0130-02-1882-02-0008-00241 I      SERVICE SERIAL     I
I            NORFOLK, VA             I             WASH DC,                I                            I      02-0008-00189      I
I---------------------------------------------------------------------------------------------------------------------------------I
I EFFECTIVE  I   ISSUED   I   ISSUER ACCOUNTING   I  RECIPIENT ACCOUNTING  I FISCAL STATION:            I AUTHORITY CHANGE NUMBER I
I    DATE    I    DATE    I         CODE          I          CODE          I EROC:                      I                         I
I 05APR2002  I 05APR2002  I          NB           I           H2           I UIC:                       I    0130-02-0008-00020   I
I---------------------------------------------------------------------------------------------------------------------------------I
I SECTION B   AUTHORITY                   I       QUARTER 1      I      QUARTER 2      I      QUARTER 3      I      QUARTER 4      I
I---------------------------------------------------------------------------------------------------------------------------------I
I DIRECT:                                 I                      I                     I                     I                     I
I PREVIOUS BALANCE                        I      277,393,212.00  I     279,451,488.00  I               0.00  I               0.00  I
I CHANGE THIS DOCUMENT                    I                0.00  I               0.00  I     198,500,200.00  I               0.00  I
I REVISED AMOUNT                          I      277,393,212.00  I     279,451,488.00  I     198,500,200.00  I               0.00  I
I                                         I----------------------I---------------------I---------------------I---------------------I
I CUMULATIVE                              I      277,393,212.00  I     556,844,700.00  I     755,344,900.00  I     755,344,900.00  I
I---------------------------------------------------------------------------------------------------------------------------------I
I                                                      I    PREVIOUS BALANCE       I  CHANGE THIS DOCUMENT  I     REVISED AMOUNT     I
I---------------------------------------------------------------------------------------------------------------------------------I
I REIMBURSABLE AUTHORITY                               I                   0.00    I                 0.00   I                  0.00  I
I---------------------------------------------------------------------------------------------------------------------------------I
I SECTION C  LIMITATIONS:                              I    PREVIOUS BALANCE       I  CHANGE THIS DOCUMENT  I     REVISED AMOUNT     I
I MGT CD                                               I                           I                        I                        I
I DESCRIPTION:                                         I                           I                        I                        I
I---------------------------------------------------------------------------------------------------------------------------------I
I DIRECT:                                              I                           I                        I                        I
I                                                      I                   0.00    I                 0.00   I                  0.00  I
I---------------------------------------------------------------------------------------------------------------------------------I
I REIMBURSABLE:                                        I                           I                        I                        I
I                                                      I                   0.00    I                 0.00   I                  0.00  I
I---------------------------------------------------------------------------------------------------------------------------------I
I SECTION D  MANAGEMENT INFORMATION:                   I    PREVIOUS BALANCE       I  CHANGE THIS DOCUMENT  I     REVISED AMOUNT     I
I MGT CD                                               I                           I                        I                        I
I DESCRIPTION:                                         I                           I                        I                        I
I---------------------------------------------------------------------------------------------------------------------------------I
I DIRECT:                                              I                           I                        I                        I
I                                                      I                   0.00    I                 0.00   I                  0.00  I
I---------------------------------------------------------------------------------------------------------------------------------I
I REIMBURSABLE:                                        I                           I                        I                        I
I                                                      I                   0.00    I                 0.00   I                  0.00  I
I---------------------------------------------------------------------------------------------------------------------------------I
I REMARKS:                                                                                                                        I
I                    THIS SUBALLOCATION PROVIDES FUNDING FOR FY02 THIRD QUARTER.                                                  I
I                                                                                                                                 I
I                                                                                                                                 I
I---------------------------------------------------------------------------------------------------------------------------------I
 DFAS FORM 1323
```

4.7.3.4. Return of Authority.

Due to a variety of situations, including but not limited to, contingency operations, urgent or emergent conditions, and military requirements as the driving factors the need to return authority and or recoup funds periodically becomes essential.

The process for return of authority is managed using the same procedures as those used when issuing funds. The process is:

Higher Authority (TMA) will notify BUMED when it is necessary to recoup Funds citing the reason. BUMED will notify the appropriate ELH when it is necessary to recoup funds. MED-11 will normally contact the ELH by phone and or through electronic mail requesting concurrence prior to initiating the funding document through the PBAS system. The reason for recoupment must be stated on the document.

- MED-14 will record the change in the STARS.
- ELH will notify the appropriate EOB when it is necessary to recoup funds.

4.7.3.5. Recommendations on Distribution.

MED-11 will provide MED-01 recommendations on the use of undistributed funds to meet activity and program requirements. MED-01 will approve the initial distribution of funds for each fiscal year based on the Annual Financial Plan. Subsequent recommendations for distribution changes will be briefed to MED-01 for approval prior to implementation.

4.7.3.6. Annual Supplemental Financial Guidance.

MED-14 will release the Annual Supplemental Financial Guidance during July/Aug of each year. The Supplemental Financial Guidance provides advance notice of pending changes and interim accounting procedures. The contents of the Supplemental Financial Guidance are to be considered mandatory procedures until such time as revised procedures are incorporated into this standard.

4.7.3.7. Management of Allotment Authority.

4.7.3.7.1. General Policies.

The two following policies govern the management of allotment authority.

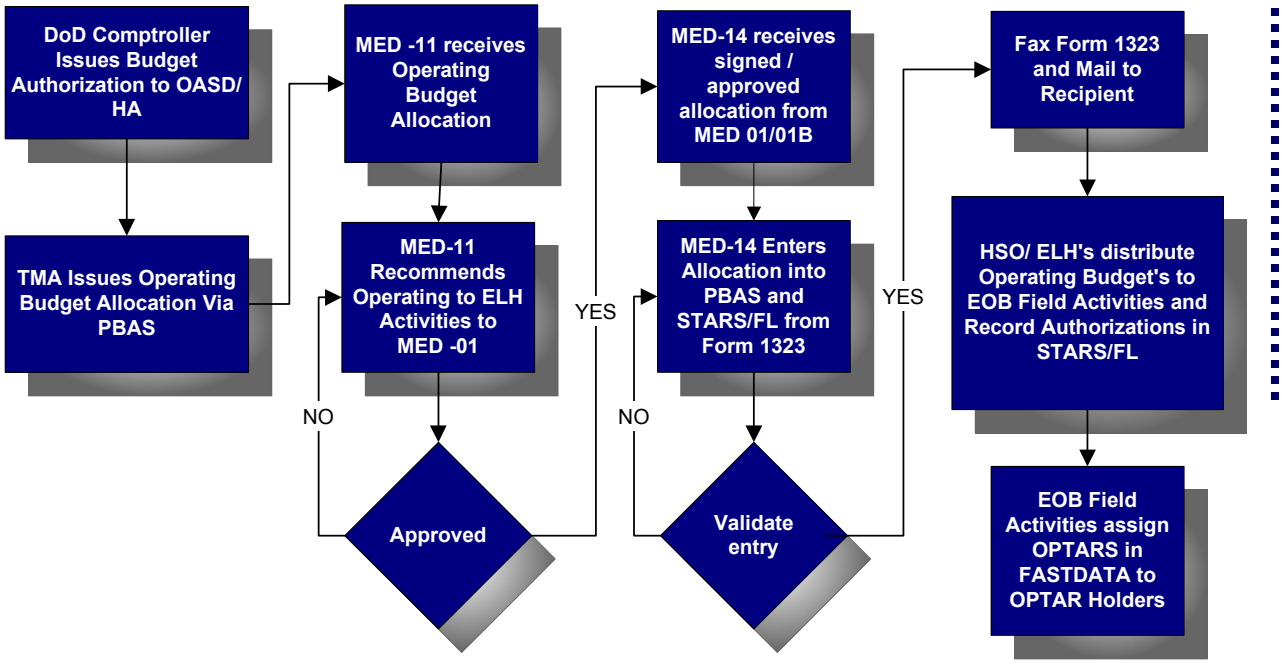
a. All funding authority granted to BUMED will be recorded in the official STARS accounting system within 1 working day of the receipt of funds.

b. The authority to approve and authorize fund allocations to BUMED activities rests solely with MED-01 or designated alternate.

4.7.3.7.2. Process Overview.

BUMED will accept new funding authority and distribute funds to the ELH and activity Operating Budgets as depicted in Chart 15.

Chart 15. Fund Authorization Process.



4.7.3.7.3. Receipt and Recording of Allotment.

Upon receipt of a funding allocation it will be immediately forwarded to Med-14 for recording the STARS accounting system.

4.7.3.7.4. Distribution of Allotment Authority.

Allotment authority is distributed among the different divisions under MED-01 per the following guidelines.

a. MED-11 will forward a list of fund distribution recommendations to MED-O1 prior to the commencement of each FY for available funding based on the approved Annual Financial Plan. Funds controls will be issued at the Budget Activity Group (BAG) level. Prepared documents will be submitted to MED-01 for approval. Approved allocation documents will be forwarded to MED-14.

b. Funds not distributed to BUMED field activities within one working day of receipt by BUMED will be placed in the DHP CMA until MED-11 provides recommendations for distribution and is approved by MED-01. Undistributed funds placed in the DHP CMA will be identified as Undistributed Funds on all internal management reports and retain that designation until MED-01 has issued specific distribution approval.

c. MED-14 will record the allocation changes in STARS/FL using applications LXT16S1 (Resource Authorization). A copy of all completed fund allocations will be maintained on file within MED-14 for a minimum of 6 fiscal years after the initial year of execution.

Operating Budget Allocation. Exhibit 2 lists those Program Elements that are currently used by the Defense Health Program (DHP) in the development and execution of non-operational health care resources. PBAS is a budget allocation tool that is used by the DHP to allocate funding authorization to its components. PBAS provides the mechanism for recording acceptance of the initial fund allocation provided by TMA. Funds are further allocated to BUMED activities by Budget Activity Groups (BAGS) utilizing this same system. Exhibit 2a is a sample for PBAS and STARS/ FL.

Once allocations are received by PBAS they are then entered into STARSFL. Exhibit 3 is a sample STARS-FL Screen: Resource Authorizations, LXT16S1 data entry screen.

Exhibit 2. Operating Budget Allocation.

Correlation of PECs to Budget Activity Group		
PEC	PEC Title	Budget Activity Group
807700	Defense Med Ctrs, Station Hospitals & Med Clinics – CONUS	In-House Care
807701	Pharmaceuticals in Defense Med Ctrs, Station Med Clinics-CONUS	In-House Care
807715	Dental Care Activities – CONUS	In-House Care
807900	Defense Med Ctrs, Station Hospitals & Med Clinics – OCONUS	In-House Care
807901	Pharmaceuticals in Defense Med Ctrs, Station Med Clinics-OCONUS	In-House Care
807915	Dental Care Activities – OCONUS	In-House Care
807713	Purchased Care	Private Sector Care
807702	Pharmaceuticals-Purchased Care	Private Sector Care
807705	Military Public Health/Occupational Health	Consolidated Health Support
807714	Other Health Activities	Consolidated Health Support
807724	Mil Unique - Other Medical – Health Care	Consolidated Health Support
807781	Service Medical IM/IT	Information Management
807793	Information Management	Information Management
807798	Management Headquarters – Health Care	Management Activities
806722	Health Care Pre-commissioning	Education & Training
806761	Education & Training - Health Care	Education & Training
807753	Environmental Conservation	Base Operations/Communications
807754	Pollution Prevention	Base Operations/Communications
807756	Environmental Compliance – Health Care	Base Operations/Communications
806276	Facility Restoration & Modernization	Base Operations/Communications
806278	Facility Sustainment-CONUS	Base Operations/Communications
807779	Real Property Services – CONUS – Health	Base Operations/Communications
807790	Visual Information Activities – Health Care	Base Operations/Communications
807795	Base Communications – CONUS – Health	Base Operations/Communications
807796	Base Operations – CONUS – Health Care	Base Operations/Communications
806376	Fac Rest & Modernization- OCONUS	Base Operations/Communications
806378	Facility Sustainment-OCONUS	Base Operations/Communications
807979	Real Property Services – OCONUS – Health	Base Operations/Communications
807995	Base Communications – OCONUS – Health	Base Operations/Communications
807996	Base Operations – OCONUS – Health Care	Base Operations/Communications

Exhibit 2A. PBAS Screen.

Page: 1 Document Name: untitled

APPROPRIATION: 97 97 2002/2002 0130.1882 DEF HEALTH PGM — FUNDING AUTHORIZATION DOCUMENT (DOLLARS DISPLAYED IN CENTS) — 16APR02 08:05:09 PAGE 1

ISSUED TO:	ISSUED BY:	SUSPENSE NUMBER	ADVICE NUMBER
HLTHCARE SPT OFC-NFK 6504 HAMPTON BLVD SUITE 120 BLDG. C NORFOLK, VA	CHIEF, BUMED 2300 E STREET, NW WASH DC,	0130-02-1882-02-0008-00241	02-0008-00189 SERVICE SERIAL 02-0008-00189

EFFECTIVE DATE	ISSUED DATE	ISSUER ACCOUNTING CODE	RECIPIENT ACCOUNTING CODE	FISCAL STATION:	AUTHORITY CHANGE NUMBER
05APR2002	05APR2002	NB	H2	EROC: UIC:	0130-02-0008-00020

SECTION A PROGRAM: BUD ACT GP DESCRIPTION & RPG KEY: LOCATION (IF APPLICABLE):	PREVIOUS BALANCE	CHANGE THIS DOCUMENT	REVISED AMOUNT
DIRECT:			
101000 IN-HOUSE CARE RPG KEY: A	288,942,624.00	93,755,888.00	382,698,512.00
102000 PRIVATE SECTOR CARE RPG KEY: A	69,675,900.00	29,962,700.00	99,638,600.00
103000 CONSOLIDATED HEALTH SPT RPG KEY: A	48,335,416.00	13,306,192.00	61,641,608.00
104000 INFORMATION MNGT & TECH RPG KEY: A	22,043,064.00	14,859,968.00	36,903,032.00
106000 EDUCATION & TRAINING RPG KEY: A	36,930,658.00	18,866,146.00	55,796,804.00
107000 BASE OPNS/COMMUNICATIONS RPG KEY: A	90,917,038.00	27,749,206.00	118,666,344.00
108000 PHARMACY RPG KEY: A	0.00	0.00	0.00
SUM OF DIRECT PROGRAM	556,844,700.00	198,500,200.00	755,344,900.00
REIMBURSABLE:			
	0.00	0.00	0.00
SUM OF REIMB PROGRAM	0.00	0.00	0.00

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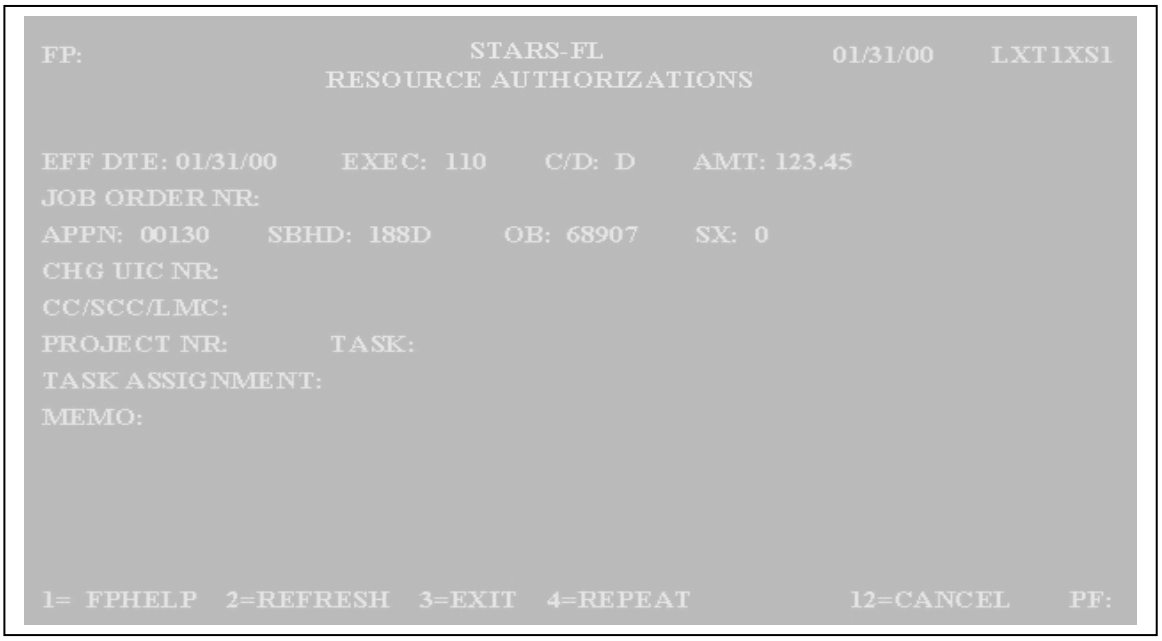
Exhibit 3. STARS-FL Screen: Resource Authorizations, LXT16S1.



4.7.3.7.5. Instructions for Accounting for Operating Budget Allocations (Resource Authorizations) in STARS-FL.

The following instructions refer to the process used to account for an operating budget allocation or resource authorization within the system.

- Mandatory/Optional Fields for Accounting for Operating Budget Allocation (Resource Authorization)

a. Doc No
   - Optional for 000130 appropriations

b. Effective Date
   - Mandatory
   - The effective date cannot be greater than the current date and cannot be greater than 40 days earlier

c. EXEC: (Execution Code)
   - Mandatory for transaction code 110

d. C/D: Credit or Debit
   - Mandatory
   - C: Credit will decrease the authorization
   - D: Debit will increase the authorization

e. AMT: Amount

- Mandatory
- Enter the amount in dollars and cents Use decimal i.e. 100.00 vs. 100

f. JON: Job order Number
   - Skip this field it is not Mandatory

g. APPN: Appropriation
   - Mandatory

h. SBHD: Subhead
   - Mandatory

i. OB: Operating Budget
   - Mandatory

j. SX: Suffix or Suballotment
   - Mandatory

k. CHG UIC: Chargeable Unit Identification Code
   - Not Mandatory (SKIP)

l. CC/SCC/LMC: Cost Center/Sub Cost Center/ Local Management Code
   - Not Mandatory (SKIP)

m. Project:
   - Not Mandatory (SKIP)

n. Task Assignment:
   - Not Mandatory (SKIP)

o. Memo:
   - Not Mandatory (SKIP)

4.7.4. Mid-Year Review.

A Mid-Year review guidance letter will be issued by MED-11 in the March timeframe with the planned review in April.. The guidance letter will provide information as to format, issues to be addressed, location of review, activities to be in attendance, etc. EOB's will submit their information to their respective ELH for consolidation. At the time of the mid-year review, activities should provide a comprehensive list of all unfunded requirements. Table 5 provides the format for the Mid-Year review at the summary detail level. Table 6 provides the format for the Mid-Year Review in priority order.

Table 5. FY02 Funding Status Review: Summary Detail.

FY02 Funding Status Review – Summary Detail (Dollars in Thousands)				
ELH:		Summary Detail (Yes / No):		
Activity:				
Priority No.:				
Total Amount Obligation in FY98:			Total Amount Financed in FY99:	
FY99 Unfinanced Amount:	$0	APPN:		
		Description:		**Amount:**
Expense Elements:	E	Travel and Transportation of Persons		
	Q	Consulting and Other Services		
	M	Utilities		
	T	Supplies and Materials		
	W	Equipment		
	4	Pharmacy		
	U	Civilian Pay		
			Total:	**$0**
JUSTIFICATION / RATIONALE FOR ADDITIONAL FUNDING:				
IMPACT IF NOT FUNDED:				

Table 6. FY02 Funding Status Review: Summary in Priority Order.

FY02 Funding Status Review Summary in Priority Order (Dollars in Thousands)			
	Item	Request Amount	Funds Required Not Later Than Date
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
	Total:	**$0**	

4.7.5. Field Activity Procedures.

4.7.5.1. Overview.

Field activities/COs holding operating budgets for the DHP appropriation are assigned the responsibility for budgeting, accounting, and reporting for programs financed under assigned subactivity groups/subfunctional categories/elements of expense and for controlling obligations and expenditures.

All funding authority provided to BUMED DHP activities will be recorded and monitored per these guidelines. MED-14 should be immediately notified in the event of system problems preventing the recording of funding allocations in STARS/FL.

4.7.5.1.1. Delegation of Authority.

COs at EOB activities will issue the Comptroller a formal letter designating them as the Allotment Administrator for any Resource Authorizations issued to the activity. The letter shall specifically identify the appropriations and/or funds the Allotment Administrator is responsible for and clearly identify those funds subject to the legal ramifications of 31 USC 1517. The following is a sample of a Designation as Allotment Administrator Letter.

Exhibit 4. Delegation of Authority Letter.

Delegation of Authority Letter

S A M P L E

7000
Ser 01/
1 Oct 2001

From: Commanding Officer, Naval Hospital Never Sail
To: LCDR Jane Doe, MSC, USN, 000-00-0000

Subj: DESIGNATION OF ALLOTMENT ADMINISTRATOR

Ref: (a) NAVHOSPBETH ltr 7000 Ser 00/000/0000 of 12 Feb 99
(b) 31 USC 1517
(c) NAVSO P-3006
(d) DoD 7000.14-R
(e) ASN(FM) Memo dtd 25 Jun 96

1. Reference (a) is hereby canceled.

2. You are designated to administer this Command's expense operating budget, appropriation DHP and amendments thereto. As allotment administrator, you will be guided by the instructions contained in references (b) through (e), my instructions, and such other directions as may be issued by competent authority. In particular, you are directed to acquaint yourself thoroughly with the provisions of the regulations titled, "Administrative Control of Appropriations within the Department of Defense," contained in Appendix A of reference (d) and Volume 14, Chapter 21 of reference (d).

3. All procedures and records prescribed for proper administration of this allotment will be observed and maintained in your office.

4. You will inform me, at least monthly, and more often if deemed necessary, of the status of each allotment. Further, you will (a) inform me of anticipated financial requirements of an unusual or irregular nature and of changes in the distribution of funds as may be required by changes in the planned operating program, and (b) inform the Director of Programs and the department heads of the financial status of their programs and assist them in developing their financial programs. If it appears that changes in the planned operating programs require modification of the distribution of funds or unusual financial requirements, you will inform me as soon as practicable.

5. In the event of transfer or reassignment or if for any other reason you are unable to administer the allotments assigned, you will prepare a certified statement of the status of each allotment which will be presented to me. Such will indicate the amount authorized, outstanding commitments, unliquidated obligations, and expenditures for each allotment.

Commanding Officer

Copy to:
BUMED (MED-01)

4.7.5.1.2. Acceptance Inspection.

Upon designation of a new Allotment Administrator, the incumbent Administrator will prepare a report certifying the current financial status of all appropriations and funds held by the command and identifying all major issues, problems, and projects which may affect the financial operation and/or command mission. The report will be submitted to the CO via the new Allotment Administrator within five working days of the designation. In the event designation occurs without an incumbent being present, the new Administrator will review the operation and provide the CO a status of funds report and general assessment within 10 working days.

4.7.5.2. Operating Targets.

After recording the funding allocation in the STARS/FL accounting system, activity Comptrollers may assign an Operating Target (OPTAR) to the DHP activities and customer departments within their command. Following are the guidelines that will be followed in the establishment and operation of an OPTAR program at any BUMED activity and a sample OPTAR letter (Exhibit 5).

1. Individuals designated as OPTAR Managers will be issued letters of designation signed by the CO that clearly identify the purpose for the OPTAR and the fact that funds provided as part of an OPTAR are an administrative target which is **not** subject to the legal ramifications of 31 USC 1517. A copy of the designation letter will be posted conspicuously in the financial management department and maintained on file for audit purposes.

2. The CO will approve all OPTAR increases and changes prior to implementation by the Comptroller; unless this has also been delegated to the Comptroller by the CO in writing. A copy of all approvals and notifications must be retained on file for audit purposes. The above will be subject to compliance reviews.

3. Comptrollers will provide OPTAR Managers with OPTAR status reports at least biweekly.

Exhibit 5. OPTAR Letter.

OPTAR Letter

SAMPLE

7000
Ser 01/0000
1 Oct 2001

From: Commanding Officer, Naval Hospital Never Sail
To: John Smith

Subj: Designation of OPTAR Manager

Ref: (a) DoD Financial Management Policy Manual, NAVSO O-1000, PARA. 073200

Encl: (1) Fiscal Year 2002 OPTAR

1. You are designated to administer operating target funds provided to the command/department to support normal mission operations. Based on reference (a), the Commanding Officer and Comptroller are legally accountable for the execution of the command's Expense Operating Budget and for managing funds within the limitations provided by BUMED. Reference (a) authorizes the establishment of OPTARs. The Commanding Officer and Comptroller retain complete legal responsibility under 31 U. S. Code Section 1517, Revised Statute, for all obligations incurred for functions covered by the target amount.

2. The following additional guidance is provided.

   a. Enclosure (1) is your OPTAR and established based on the recommendation of the Budget Advisory Council (BAC) on (date) and approved by the Commanding Officer on (date).

   b. Your OPTAR is to be used to fund FY00 civilian labor, contracts, consumable supplies, equipment, travel, fees, and shipping charges.

   c. Your assigned budget analyst will assist you in monitoring OPTAR execution.

3. OPTAR distribution is subject to change based on receipt of adjustments to the command's FY01 Annual Planning Figure (APF) from BUMED or as budget execution may dictate. Changes will only be made after consultation with the BAC and approval by the Commanding Officer.

Commanding Officer

4.7.6. Year End Closing Procedures.

4.7.6.1. Financial Closure.

Year-end closing reports are normally due by the tenth day after the close of the fiscal year. DHP specific guidance is provided by Defense Finance & Accounting Service (DFAS) and BUMED to the field activities. Similar guidance is provided by ASN(FM&C) and ASD(HA) for the DHP appropriation. In general, the following actions must be accomplished for all appropriations prior to closure:

a. The following Standard General Ledger Accounts (SGLA) should have a zero balance as of 30 Sept:

- 4700.0100 –Unobligated Commitment-Direct Program for the expiring and expired appropriations. (Formerly GLA 3221)
- 6100.0111 – Undistributed Expenses (all fiscal years). (Formerly GLA 1930)
- 1010.0500 – Unmatched Funds Disbursed. (Formerly GLA 1960)
- 1410.0100 – Travel Advances. (Formerly GLA 1512)

b. 4610.0400 (Uncommitted/Unobligated Authorizations-Reimbursable Program), (Formerly GLA 3212), and 4700.0200 (Unobligated Commitments-Reimbursable Program) (Formerly GLA 3222) no longer have to be zeroed at year-end close and valid balances should be retained in the ledger account. Special requirements exist for unobligated balances in the funded reimbursable programs. Performing activities that are accounting for customer orders funded by multiple year appropriations will retain the unearned and unobligated balances of valid reimbursable orders with the appropriation current at the time the customer order was accepted.

4.7.6.2. Chief Financial Officer (CFO) Act Certification.

MED-14 will coordinate all CFO related activities within BUMED, consolidate field activity submissions, prepare required certification statements, and provide guidance to BUMED activities as required.

4.8. Special Budget Management Procedures.

4.8.1. Financial Management of Contingencies.

This section is intended to provide a ready reference for resource managers in times of turmoil and fast moving events. It will provide general guidelines rather than specifics as contingencies, by their nature, require a flexible approach. Activities that use BUMED Centrally Managed Account funding (CMA) are required to forward obligation documents to BUMED (MED-14).

4.8.1.1. Operations Under Continuing Resolution.

When Congress passes and the President has signed a continuing resolution act, guidance is issued to activities outlining general procedures to follow while operating under a continuing resolution. BUMED issues a guidance letter to activities to use as an authorization to continue operations until the appropriation and authorization act is approved. MED-11 will use the PBAS system to issue the initial allocation while operating under the continuing resolution.

The following is a sample of the guidance that is issued: (A copy of the Continuing Resolution Act is in Appendix (1):

Exhibit 6. Guidance Excerpt.

Guidance Excerpt

EXCERPT

Financial Managers,

The Congress passed and the President has signed a continuing resolution act covering the first 21 days in October.

Subj: CRA FY-2000 (HJRes68)

The act specifies continuing operation at current rates. No new starts. We do not know of any new starts that would be restricted under the act. Contracts will have to be piece-mealed on a per diem rate until the end of the CRA period. The apportionment formula used is 21/365 of the amounts allocated in FY1999. Note that Section 118 of the act excludes Y2K projects from the "no new starts) provision. We will provide additional information when and if it is received.

Request HSOs forward this information through the FY2000 financial chain to their financial subordinates. Questions should be addressed through the appropriate HSO/ELH to BUMED (MED-11), or directly as the case may be.

Comptrollers are reminded that Purchase Requests that were forwarded to procurement stating that a given procurement action is authorized "contingent upon availability of funds" may need to be adjusted to be consistent with the CRA.

4.8.1.2. 41 USC 11 Authority.

Title 41, US Code 11, as used by DoD, is the authority to exceed available obligation authority in emergent circumstances when action needs to

be taken before communication with higher authority is possible. Normally, immediate action is required by a local commander to protect government and private property and human life until direction has been received from higher authority. All efforts to communicate with higher authority, prior to invoking 41 US Code 11, must be made and documented.

Section 3732 of the Revised Statutes (41 US Code 11), is also known as the Feed and Forage Act.

4.8.1.3. Contingency Readiness Support.

Contingency Readiness Support falls within two distinct categories, training exercise support and deployment in support of an operational mission (i.e. Desert Shield/Storm). MED-01 relies on the determination of BUMED operational planners in MED-27 to categorize each operation as training or deployment.

4.8.1.3.1. Readiness Exercise Training Support.

In general, when an operation is deemed a training exercise the financial responsibility is borne by the commander of the training exercise. These costs include per diem, airfare, miscellaneous expenses and the cost of special items deemed necessary by the training exercise. BUMED funding is not available for training exercise support. The commander of the training exercise should be contacted for funding support.

4.8.1.3.2. Deployment Operational Mission Support.

Resources required for a deployment will be partially funded by BUMED. BUMED's financial responsibility for a deployment is limited to the resources required to move personnel to and from the theater of operation. These costs include airfare, limited per diem and limited miscellaneous expenses. Upon arrival of deployed personnel at the operational site, deployment costs will be borne by the operational commander.

4.8.1.4. Disaster Assistance.

Assistance provided to non-federal agencies and private parties is governed by the provisions of the Disaster Relief Act of 1974. The Department of the Army serves as the executive agent for domestic disaster assistance and the Department of State for foreign assistance.

Costs incurred to safeguard government property in event of disasters or emergencies are chargeable to the appropriation that supports the command. Available obligation authority may be exceeded only as authorized by 41 USC 11.

Resources not immediately required for the primary military mission of a command may be provided to assist state and local governments when directed by the President. Such assistance is reimbursable by agencies receiving the assistance. All funding must be coordinated with MED-01/11 and the appropriate HSO. A separate audit trail must be maintained.

4.8.1.5. In-Garrison Support.

In garrison support is that financial support provided from BUMED activities to medical and dental clinic associated with Fleet Marine Forces (FMF) not deployed or involved in training exercises. These clinics may be staffed entirely by FMF personnel or in some cases by FMF and BUMED assets. BUMED support includes facilities, supplies, equipment, and being the MILCON sponsor for new facilities.

The costs for base operating support are normally shared under provisions negotiated in an interservice support agreement or MOU. MRP is paid for by BUMED only if BUMED is the plant property holder, or if there is an agreement in place for BUMED to have maintenance responsibility. The staffing mix should not affect whether the Marines or the Navy funds a particular cost. The workload in these clinics is counted as part of BUMED's workload.

4.9. Financial Management Compliance Checklist.

This checklist is intended for use by all financial managers, program managers, and other personnel. It may be used as a guide in daily work and for self-assessment.

Table 7. Financial Management Compliance Checklist.

ITEM	*YES*	*NO*
1. FINANCIAL POLICIES and PROCEDURES		
a. Is the Budget Submission approved by CO/OIC and Comptroller?		
b. Is the Submission within controls?		
c. Does it comply with the guidance? Does it answer all the questions? All documentation present? Exhibits done and match source data? Does it accommodate fact of life changes? Does it remove PY one time costs?		
d. Is the Annual Financial Plan complete?		
e. Has 1517 responsibility been formally delegated by the Commanding Officer? If yes, to whom was it assigned? If not, why not? (NOTE: This question can be answered by only the CO)		
f. Do adequate controls exist to preclude a violation of 31 U.S.C. 1301?		
g. Are purchases being made in compliance with the current Expense/Investment threshold in CY and PYs? Have applicable ASDPs been prepared and approved for IT purchases?		
h. Are there any indications of split-procurements to		

circumvent the Expense/Investment threshold?		
i. What are the Financial Management responsibilities of the various Department heads? 1) Have OPTARs been issued? 2) Have they been exceeded? 3) Do the Departments have distinct financial personnel? If not, what financial information is provided to them by the Comptroller? 4) Are STARS-FL Fund Status reports are provided? 5) Are they reconciled with departmental memo records?		
j. Are Comptroller and Operating Departments' personnel 'financially knowledgeable'? 1) Specific levels of past and planned financial training curricula (formal, OJT, or both). 2) STARS-FL knowledge; 3) Appropriation Law knowledge; 4) Are reference materials available for Funding & Accounting policies, rules and procedures' knowledge (Reference: DoD DMR, Vol. 4, Navy Financial Management Policy Manual (formerly NAVCOMPT Vol. 7) Also see SECNAVINST 12400.5B, Joint Financial Management Improvement Program,CC-1 [Framework for Core Competencies for Financial Management Personnel in the Federal Govt.]; Joint Financial Management Improvement Program, [Continuing Professional Education Study – Budget Analysts in the Federal Govt., GS-560 Series]; Joint Financial Management Improvement Program,CC-2 [Core Competencies in Financial Management for Program Managers in the Federal Govt.]; Joint Financial Management Improvement Program,CC-4 [Core Competencies for Financial System Analysts in the Federal Govt.]; Joint Financial Management Improvement Program, [Continuing Professional Education: Federal GS-510 Accountants' Report – December 1990]		
k. Is training provided to individuals with Budget and Accounting Functional Responsibilities		
l. Has the Activity established an Executive Steering Committee, and if so, what is its function? Is the Comptroller assigned to the Committee?		
m. Are on-hand financial management 'directives' current?		
n. Does the activity dialogue with the HSO Comptroller		

Staff?		
o. Is the COMMAND EVALUATION (CE) function's relationship to the Comptroller defined? (Reference: SECNAVINST 7510.9) 1) Is this an 'independent function' in support of the Commanding Officer? 2) Has CE reviewed any Comptroller Department responsibilities? What were the results of this review?		
2. FINANCIAL MANAGEMENT METRICS		
a. What metrics does the activity use to measure and analyze its financial performance? Is this a continuing effort? How are results communicated to management?		
b. Ensure that the activity includes the following financial management performance measures published by ASN (FM&C): 1) Obligation Performance (a) Actual Obligations against obligation phasing plan (b) % of outstanding commitments vs. total program (c) % uncommitted vs. total program Age of outstanding commitments/obligations (d) % of direct and reimbursable funds obligated of the total available funds (e) % of 30 Sept funds deobligated after expiration 2) Expenditure Performance (a) % of direct and reimbursable expenditures compared to funds authorized (b) Dollar value of prompt pay interest penalties 3) Problem Disbursements (a) Dollar value of unmatched disbursements and negative unliquidated obligations (b) % or dollar value change in unmatched disbursements and negative unliquidated obligations 4) Do you have a Position Management Committee? Is the Comptroller a member of the committee? 5) FTE Execution (a) % variance from planned FTE execution (b) % or dollar variance from direct and reimbursable FTE budget 6) Recruitment and Retention (a) Number of positions currently filled with current/past Financial Management Interns		

(b) Are there shortages in job series (c) Is there diversity in the workforce 7) Is there succession Planning (a) Does the planned grade structure to feed from lower to higher grades (b) Currency of organizational/financial management mission as reflected in the position descriptions (c) Ensure functions can be adequately performed in the absence of specific personnel (address one deepness per function/issue) (d) For all key Comptroller personnel (Comptroller, Deputy Comptroller, Budget Officer, Accounting Technicians, etc.,) within 5 years of retirement eligibility (55/30), what succession plans have been developed? 8) Training (a) Average number of hours personnel attend training courses during the fiscal year (b) %/number of persons involved in rotational assignments (c) %/number of personnel receiving/participating in long term (six weeks or more) training (d) Are there significant gaps in knowledge/skills in financial management on your staff? (e) Which financial management core competencies do you consider being the highest priority at your activity? (f) Have you budgeted for this and other core competency training?		
3. FINANCIAL DOCUMENT PREPARATION AND PROCESSING		
a. GENERAL INFORMATION 1) Do applicable financial personnel know 'how' to correctly prepare financial documents? 2) Do they know who are authorized signers of these documents? Is this information included in a local/station instruction? 3) Are authorized signers designated in writing?		
b. Are actual transactions (requisitions/labor/etc.) citing applicable job orders properly chargeable to that AG/SAG/SIC/CAN/EE?		
c. Are STARS-FL EXECUTION, TRANSACTION, and NTE codes being properly used?		

CHAPTER 5

GENERAL FUND MANAGEMENT PROCEDURES

BUMED directly issues fund authorizations to the three HSO commands, several individual field activities, and two centrally managed appropriation funds.

5.0. General Fund Management Procedures.

5.1. Overview.

The purpose of this chapter is to provide standard fund management procedures to assist in the performance of routine fund management functions and processes at activities of BUMED who are principally funded from the Defense Health Program (DHP) appropriation.

As a Navy major claimant, the Bureau of Medicine and Surgery (BUMED) is the headquarters activity for all commands of the Naval Medical Department. This headquarters function encompasses virtually all aspects of policy implementation and management responsibility for the provision of healthcare support to the operational forces of the Navy and eligible beneficiaries under Title 10 of the United States Code (USC). Under current law, the Chief, BUMED also serves as the Surgeon General for the Department of the Navy (N-931). In this role, he is primarily responsible for the development and coordination of healthcare policy and planning within the Navy. The Assistant Chief for Resource Management/Comptroller, BUMED, serves as the Chief Financial Officer (CFO), Comptroller, and principal Fund Administrator for all resources allocated to BUMED. The position is a senior executive service position and is heavily involved in the strategic planning and policy determination processes at BUMED as well as those involving direct fiduciary management.

The Comptroller provides claimant level fund administration, financial guidance, and management oversight for budget development and execution at the 139 field activities under BUMED. These activities are worldwide in location, encompassing commands in 17 time zones, and range in size from large medical treatment facilities in major metropolitan areas to small branch dental and medical clinics in remote areas. Fund administration for these activities is primarily performed through the three Healthcare Support Offices (HSOs), echelon 3 activities. Each HSO serves as the intermediary budget management office for a designated portion of the echelon 4 field activities. BUMED directly issues fund authorizations to the three HSO commands, 13 individual field activities, and two centrally managed accounts.

5.2. Acceptance and Receipt of Funds.

BUMED receives funding for general operations from several appropriations and sources due to defense management review initiatives involving business consolidation, base realignment and closures, and the implementation of the DHP. BUMED maintains responsibility for monitoring a large number of appropriation accounts until they lapse.

BUMED currently manages funding allocated from the following general appropriations for various fiscal years.

- Operation and Maintenance, Defense Health Program (O&M, DHP)
- Other Procurement, Defense Health Program (OP, DHP)

- Operation and Maintenance, Navy (O&M,N)
- Operation and Maintenance, Navy Reserve (O&M,NR)
- Other Procurement, Navy (OP,N)
- Reserve Personnel, Navy (RP,N)
- Research, Development, Test & Evaluation, Navy (RDT&E,N)
- Base Realignment and Closure (BRAC) (Multiple PY accounts)

Many of these appropriations are only managed by specific activities under BUMED and some are only available during specific fiscal years. Table 1 depicts the activities and the appropriations managed by each:

Table 1. BUMED Activities and Applicable Appropriations.

Activity Type	O&M, DHP	O&M,N	OP, DHP	OP,N	RP,N	RDT&E, N	RDT&E, DHP	BRAC	DERF	GIFT FUND
Medical/Dental Treatment Facilities	X								X	X
Medical Research and Development Facilities	X					X	X			X
Special Medical Mission Facilities	X						X		X	X
Healthcare Support Offices	X		X						X	X
Navy Medical Logistics Command	X	X	X	X					X	X
Navy School of Health Sciences	X	X			X					X
Navy Drug Labs		X								X
USUHS	X		X							X
BUMED/BUMED CMA	X	X	X					X	X	X

Financial accounting support for all of these appropriations is provided by Defense Finance and Accounting Service (DFAS),Field Site, San Diego with the exception of the RDTE, N appropriation (DFAS Field Site,Charleston) and the RP, N appropriation (DFAS Field Site,Pensacola).

The **Defense Finance and Accounting Service** (DFAS) was established to reduce the cost and improve the overall quality of Department of Defense financial management through consolidation, standardization and integration of finance and accounting operations, procedures and systems.

In December 1992, DFAS took over responsibility for 338-installation finance and accounting offices that belonged to the military services and Defense agencies. Through consolidation efforts, DFAS now consists of a **headquarters and five centers** located in Cleveland, OH. Columbus, OH.; Denver, CO.; Indianapolis, IN.; Kansas City, MO., and **20 Field Sites**. The five centers are organized along service (component) lines. The current DFAS organization is shown in Table 2.

Table 2. DFAS Centers and Operating Locations.

DFAS Centers and Field Sites				
Cleveland	Columbus	Denver	Indianapolis	Kansas City
Navy	**Defense Agencies**	**Air Force**	**Army**	**Marine Corps**
Charleston Norfolk Oakland Pacific Japan Pensacola San Diego	All Commercial Pay / New Business Line	Dayton Limestone Omaha San Antonio San Bernardino	Europe Lawton-Fort Sill Lexington Orlando Rock Island Rome Seaside St. Louis	

DFAS has consolidated and standardized finance and accounting systems from 324 in fiscal 1991 to 109 in fiscal 1998. By fiscal 2003, DFAS will further reduce the number of DoD finance and accounting systems to 9 and 23, respectively.

5.2.1. Receipt and Transfer of Budget Authority.

BUMED receives and distributes most fund authority using the DoD Program Budget Accounting System (PBAS) system. The system automatically provides the audit trail and documentation required for fund authority transactions by the DoD Financial Management regulations.

Funding authority documents are submitted to the Fund Administrator (CFO/MED-01) for approval. In his absence, alternate approval authorities have been designated in writing and provided detailed guidance regarding the limitations, duties and responsibilities associated with the task.

Approved funding authority documents are provided to MED-14 who enters the changes into both PBAS and the official accounting system, Standard Accounting and Reporting System, Financial Departmental Reporting/ Major Command Reporting (STARS FDR/MCR).

The fund distribution process is driven by funds reported available on the PBAS vice the official accounting system. This will result in general ledger compliance with guidance from higher authority.

Throughout the process the concept of separation of function and documentation of transactions and decisions should be clearly visible and followed. Documents explaining the decision rationale and verifying the approval authorization are to be maintained and easily accessible within MED-11 and MED-14.

5.2.2. Return of Authority.

Due to a variety of situations including, but not limited to, contingency operations, urgent or emergent conditions, and military requirements, the need to return authority and or recoup funds periodically becomes necessary.

The process for return of authority is the same as those utilized when issuing funds. The process is outlined as follows:

- Higher Authority (TMA) will notify BUMED when it is necessary to recoup funds citing the reason. It is important to note that funding can only be recouped once concurrence is made.
- BUMED will notify the appropriate HSO / Expense Limitation Holder (ELH) when it is necessary to recoup funds. MED-11 will normally contact the activity by phone and or through electronic mail requesting concurrence prior to initiating the funding document through the PBAS system.
- MED-14 will record the change in the STARS/FDR/MCR
- HSO/ELH will notify the appropriate Expense Operating Budget (EOB) when it is necessary to recoup funds.

5.3. Issuance of Allotments.

BUMED receives and allocates funding authority using the PBAS. PBAS provides a standard automated method of receiving, allocating, and documenting fund authority. Exhibit 1 is a sample of the PBAS document used for the receipt and distribution of funding authority.

Exhibit 1. Sample PBAS Screen.

Page: 1 Document Name: untitled

APPROPRIATION: 97 97 2002/2002 0130.1882 DEF HEALTH PGM — FUNDING AUTHORIZATION (DOLLARS DISPLAYED IN CENTS) — DOCUMENT 16APR02 08:05:09 PAGE 1

ISSUED TO:	ISSUED BY:	SUSPENSE NUMBER	ADVICE NUMBER
HLTHCARE SPT OFC-NFK 6504 HAMPTON BLVD SUITE 120 BLDG. C NORFOLK, VA	CHIEF, BUMED 2300 E STREET, NW WASH DC,	0130-02-1882-02-0008-00241	02-0008-00189 SERVICE SERIAL 02-0008-00189

EFFECTIVE DATE	ISSUED DATE	ISSUER ACCOUNTING CODE	RECIPIENT ACCOUNTING CODE	FISCAL STATION:	AUTHORITY CHANGE NUMBER
05APR2002	05APR2002	NB	H2	EROC: UIC:	0130-02-0008-00020

SECTION A PROGRAM: BUD ACT GP DESCRIPTION & RPG KEY: LOCATION (IF APPLICABLE):	PREVIOUS BALANCE	CHANGE THIS DOCUMENT	REVISED AMOUNT
DIRECT:			
101000 IN-HOUSE CARE RPG KEY: A	288,942,624.00	93,755,888.00	382,698,512.00
102000 PRIVATE SECTOR CARE RPG KEY: A	69,675,900.00	29,962,700.00	99,638,600.00
103000 CONSOLIDATED HEALTH SPT RPG KEY: A	48,335,416.00	13,306,192.00	61,641,608.00
104000 INFORMATION MNGT & TECH RPG KEY: A	22,043,064.00	14,859,968.00	36,903,032.00
106000 EDUCATION & TRAINING RPG KEY: A	36,930,658.00	18,866,146.00	55,796,804.00
107000 BASE OPNS/COMMUNICATIONS RPG KEY: A	90,917,038.00	27,749,206.00	118,666,344.00
108000 PHARMACY RPG KEY: A	0.00	0.00	0.00
SUM OF DIRECT PROGRAM	556,844,700.00	198,500,200.00	755,344,900.00
REIMBURSABLE:			
	0.00	0.00	0.00
SUM OF REIMB PROGRAM	0.00	0.00	0.00

DFAS FORM 1323

In general, BUMED issues fund authorizations to intermediate commands, ELHs, allowing them to further distribute funding authority to their field activities that hold an EOB. The ELH and EOB authorization structure is unique to the Navy. Both the ELH and EOB are subject to the legal ramifications of 31 USC 1517 with the Commanding Officer (CO) positions carrying the additional responsibilities for command and control specified in Navy Regulations.

Activities granted an EOB may issue Operating Targets (OPTARs) to sub-divisions within the activity. An OPTAR is administrative in nature and does not carry legal responsibility under 31 USC 1517. The use of OPTARs was expanded to allow the funding of small commands in remote areas by the nearest large Navy medical facility. A number of Dental Commands are being funded in this manner by Navy hospitals.

The funds provided by an ELH or EOB are issued in the name of the field activity and authority over the funds is exercised by the CO. This authority is in turn normally delegated to the activity Comptroller who acts as the Fund Administrator. Every level of the BUMED organization involved in fund delegation, from BUMED to the field activity Fund Administrator, is subject to the legal ramifications of 31 USC 1517.

5.4. Headquarters Procedures.

5.4.1. Recommendations on Distribution.

MED-11 will provide MED-01 recommendations on the use of undistributed funds to meet activity and program requirements. MED-01 will perform the initial distribution of funds for each fiscal year based on the Annual Financial Plan. Subsequent recommendations for distribution changes will be briefed to MED-01 for approval prior to implementation.

5.4.2. Management of Allotment Authority.

The two following policies govern the management of allotment authority.

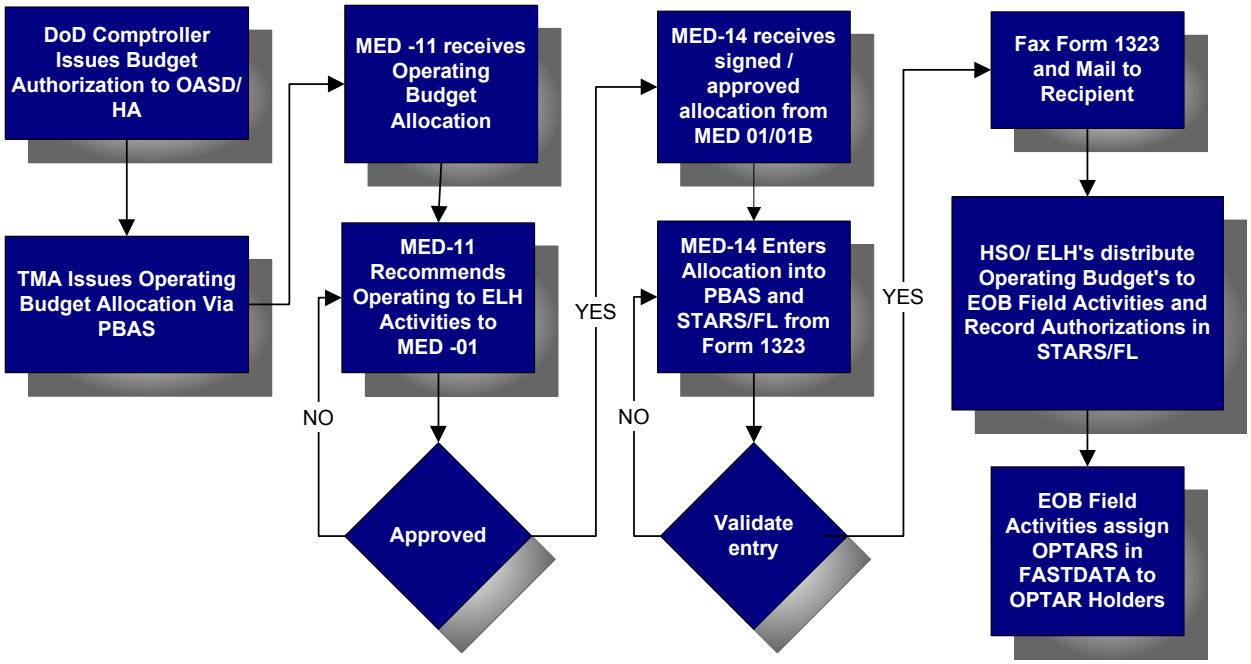
All funding authority granted to BUMED will be recorded in the official STARS/FDR/MCR accounting system within 1 working day of the receipt of funds.

The authority to approve and authorize fund allocations to BUMED activities rests solely with MED-01 or a designated alternate.

5.4.2.1. Process Overview.

BUMED will accept new funding authority and distribute funds to the ELH and activity Operating Budgets as depicted in chart 1.

Chart 1. Fund Authorization Process.



5.4.2.2. Receipt and Recording of Allotment.

Upon receipt of a funding allocation it will be immediately forwarded to Med-14 for recording in STARS accounting system.

5.4.2.3. Distribution of Allotment Authority.

Allotment authority is distributed among the different divisions under MED-01 per the following guidelines.

- MED-11 will forward a list of fund distribution recommendations to MED-O1 at the commencement of each FY based on the approved Annual Financial Plan. Fund controls will be issued at the Program Element (PE) level. Prepared documents will be submitted to MED-01 for approval. Approved allocation documents will be forwarded to MED-14.

- Funds not immediately distributed to BUMED field activities within one working day will be placed in the DHP CMA until MED-11 provides recommendations for distribution and is approved by MED-01. Undistributed funds placed in the DHP CMA will be identified as Undistributed Funds on all internal management reports and retain that designation until MED-01 has issued specific distribution approval.

- MED-14 will record the allocation changes in STARS/FDR/MCR. A copy of all completed fund allocations will be maintained on file within MED-14 for a minimum of 6 fiscal years after the initial year of execution.

- An Operating Budget Allocation provides the mechanism for recording acceptance of the initial fund allocation provided by TMA. A sample screen for PBAS and STARS/ FL (exhibit 2 and 3) follows:

Exhibit 2. PBAS Screen.

Page: 2 Document Name: untitled

APPROPRIATION: 97 97 2002/2002 0130.1882 FUNDING AUTHORIZATION DOCUMENT 16APR02 08:05:09 PAGE 2
DEF HEALTH PGM (DOLLARS DISPLAYED IN CENTS)

ISSUED TO:	ISSUED BY:	SUSPENSE NUMBER	ADVICE NUMBER
HLTHCARE SPT OFC-NFK	CHIEF, BUMED		02-0008-00189
6504 HAMPTON BLVD	2300 E STREET, NW		
SUITE 120 BLDG. C		0130-02-1882-02-0008-00241	SERVICE SERIAL
NORFOLK, VA	WASH DC,		02-0008-00189

EFFECTIVE DATE	ISSUED DATE	ISSUER ACCOUNTING CODE	RECIPIENT ACCOUNTING CODE	FISCAL STATION:	AUTHORITY CHANGE NUMBER
05APR2002	05APR2002	NB	H2	EROC: UIC:	0130-02-0008-00020

SECTION B AUTHORITY	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
DIRECT:				
PREVIOUS BALANCE	277,393,212.00	279,451,488.00	0.00	0.00
CHANGE THIS DOCUMENT	0.00	0.00	198,500,200.00	0.00
REVISED AMOUNT	277,393,212.00	279,451,488.00	198,500,200.00	0.00
CUMULATIVE	277,393,212.00	556,844,700.00	755,344,900.00	755,344,900.00

	PREVIOUS BALANCE	CHANGE THIS DOCUMENT	REVISED AMOUNT
REIMBURSABLE AUTHORITY	0.00	0.00	0.00

SECTION C LIMITATIONS:	PREVIOUS BALANCE	CHANGE THIS DOCUMENT	REVISED AMOUNT
MGT CD			
DESCRIPTION:			
DIRECT:			
	0.00	0.00	0.00
REIMBURSABLE:			
	0.00	0.00	0.00

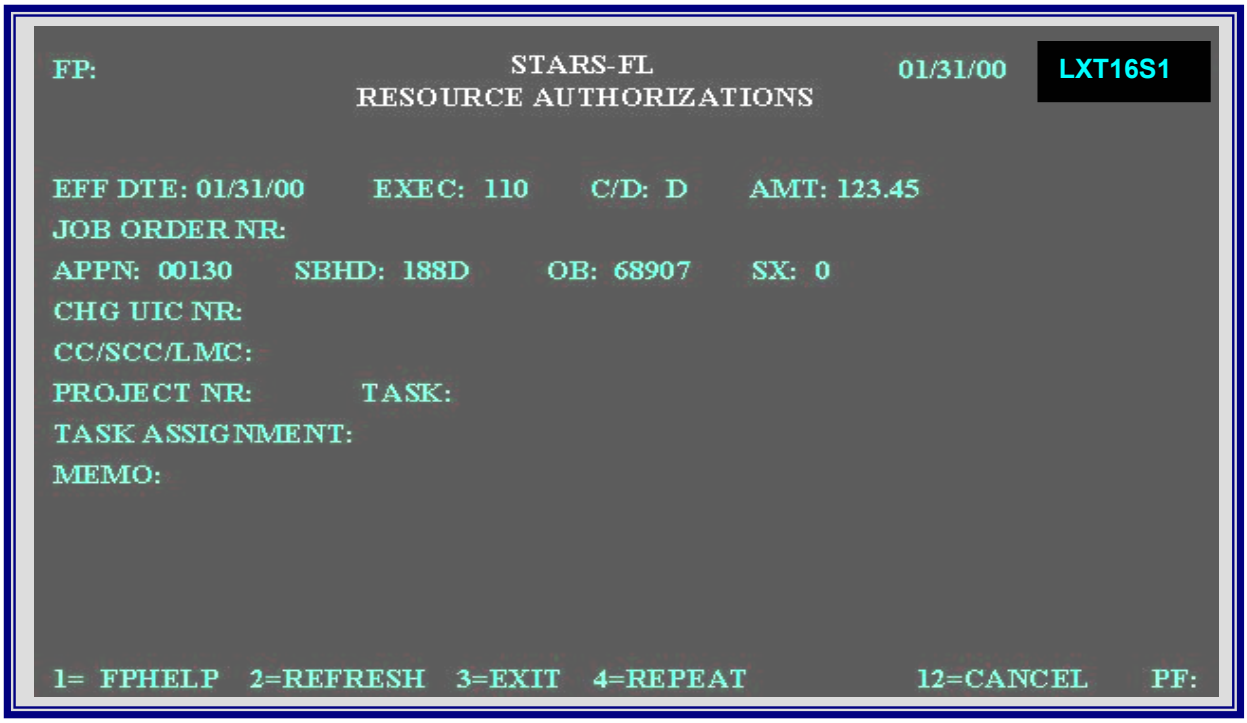
SECTION D MANAGEMENT INFORMATION:	PREVIOUS BALANCE	CHANGE THIS DOCUMENT	REVISED AMOUNT
MGT CD			
DESCRIPTION:			
DIRECT:			
	0.00	0.00	0.00
REIMBURSABLE:			
	0.00	0.00	0.00

REMARKS:
THIS SUBALLOCATION PROVIDES FUNDING FOR FY02 THIRD QUARTER.

DFAS FORM 1323

After the PBAS funding authorization has been provided, the authorization must be input into STARS-FL. Exhibit 3 is a sample input screen. Ensure that the appropriate execution code is used and USSGL has been affected.

Exhibit 3. STARS-FL Screen: Resource Authorizations, LXT16S1.



The following instructions refer to the process used to account for an operating budget allocation or resource authorization within the STARS FL.

Mandatory / Optional Fields for Accounting for Operating Budget Allocation (Resource Authorization)

a. Effective Date
   - Mandatory
   - The effective date cannot be greater than the current date and cannot be greater than 40 days earlier

b. EXEC: (Execution Code)
   - Mandatory for transaction code 110

c. C/D: Credit or Debit
   - Mandatory
   - C: Credit will decrease the authorization
   - D: Debit will increase the authorization

d. AMT: Amount

- Mandatory
- Enter the amount in dollars and cents Use decimal i.e. 100.00 vs. 100

e. JON: Job order Number
   - Skip this field it is not Mandatory

f. APPN: Appropriation
   - Mandatory

g. SBHD: Subhead
   - Mandatory

h. OB: Operating Budget
   - Mandatory

i. SX: Suffix or Suballotment
   - Mandatory

j. CHG UIC: Chargeable Unit Identification Code
   - Not Mandatory (SKIP)

k. CC/SCC/LMC: Cost Center/Sub Cost Center/ Local Management Code
   - Not Mandatory (SKIP)

l. Project:
   - Not Mandatory (SKIP)

m. Task Assignment:
   - Not Mandatory (SKIP)

n. Memo:
   - Not Mandatory (SKIP)

5.4.3. Management Oversight.

5.4.3.1. Monthly Financial Status Reports.

MED-14 will provide a formal status of funds report within 10 working days of month-end closure. The report will include the available account balances for all active accounts and a comparison of actual current year obligations against the DHP annual financial plan. MED-14 provides status reports in SMART.

5.4.3.2. Fund Execution Reviews.

MED-11 will provide MED-01 a monthly briefing regarding the actual fund execution compared against the plan and provide recommendations for fund redistribution. This should include a review of the current fund status for all EOB activities and cover all unlapsed appropriations.

5.4.4. Reporting Requirements.

Significant problem disbursements are being generated because obligating documents are not promptly recorded in the official accounting system. Additionally, activities are slow in making obligation adjustments when the actual expenditure incurred for the goods or services exceed the original obligation. As a result, every Navy field activity is tasked with supplying commitment and obligation validation data on a thrice annually basis.

The requirement applies to all appropriations and includes reimbursable transactions. Reports due for periods ending January 31 and May 31 shall include all outstanding commitments and unliquidated obligations of $50,000 or more. Reports due for period ending September 30 shall include **all** outstanding commitments and unliquidated obligations. Since this is a difficult assignment, it is strongly suggested that each activity establish a rotating schedule whereby they review some portion of their unliquidated documents that are less than $50,000.

A formal signed confirmation statement must be submitted attesting to the accomplishment of the Tri-annual review and the accuracy and completeness of the recorded amounts.

MED-14 compiles the data and forwards it to ASN (FM&C). Appropriation data for DHP is forwarded to ASN (FM&C)via TMA. The intent of ASN (FM&C) is that activities focus attention on preventing unmatched disbursements by ensuring that the obligations DFAS will subsequently liquidate are recorded properly in the accounting system by the fund holders.

The following criteria will be included in the report:

Appropriations: Identify the appropriation and fiscal year of the funds that had the obligation document review. For example:

DHP 0130	OP,N 1810
FY 2002	FY 2002/2004
FY 2001	FY 2001/2003
FY 2000	FY 2000/2002
FY 1999	FY 1999/2001
FY 1998	FY 1998/2000
FY 1997	FY 1997/1999
	FY 1996/1998
	FY 1995/1997

No. of Documents Reviewed: The total number of commitment and obligation documents that have been reviewed and validated against the current documents recorded in STARS-FL. This is the total number of documents reviewed, including those found to be completely and correctly recorded in the accounting system and those requiring de-obligation, adjustment, or correction. Note: Each Accounting

Classification Reference Number (ACRN) of a contract that was reviewed should be counted as one document reviewed.

Amount of Commitment Reviewed: The amount of commitments reviewed should reflect the total dollar value of the commitment documents reviewed chargeable to the appropriation and fiscal year shown in the appropriation column.

Amount of Commitment Confirmed: The amount of commitments confirmed is the dollar amount of the commitments that were recorded in the accounting system. This amount includes (1) commitments found to be completely and correctly recorded in the accounting system, (2) commitments for documents not previously recorded in the accounting records until the review was performed, and (3) increases to the amount recorded in the accounting system when an insufficient commitment amount was discovered and corrected.

Amount of Commitments Reversed: The amount reversed should reflect the total dollar amount of commitments that were canceled in the accounting system as a result of the review performed. This amount includes both commitments for which the whole document was canceled in the accounting records because it was not currently valid and also the amount of commitments partially cancelled as a result of the review performed.

Amount of Obligation Reviewed: The amount of obligations reviewed should reflect the total dollar value of the obligation documents reviewed chargeable to the appropriation and fiscal year shown in the appropriation column.

Amount of Obligations Confirmed: The amount of obligations confirmed is the dollar amount of valid obligations recorded in the accounting system. This amount includes (1) obligations found to be completely and correctly recorded in the accounting system, (2) obligations for documents not previously recorded in the accounting records until the review was performed, and (3) increases to the amount recorded in the accounting system when an under-obligation was discovered and corrected.

Amount De-obligated: The amount de-obligated should reflect the total dollar amount of obligations that were canceled (de-obligated) in the accounting system as a result of the review performed. This amount includes both obligations for which the whole document was canceled in the accounting records because it was not currently valid and also the amount of obligations partially canceled (partially de-obligated) as a result of the review performed.

Appropriation Sub-Totals: Shows the appropriation total of the dollar amounts in each column combining fiscal years.

Table 3 provides a format to accomplish an obligation review.

Table 3. Format to Accomplish Obligation Review.

Appropriations	No. of Documents Reviewed	Amount of Commitments Reviewed	Amount of Commitments Confirmed	Amount of Commitments Reversed	Amount of Obligations Reviewed	Amount of Obligations Confirmed	Amount of Obligations Deobligated
(include all the current year plus years expired for obligation)							
For Example:							
0130							
FY 2002							
FY 2001							
FY 2000							
FY 1999							
FY 1998							
FY 1997							
Appropriation Sub-Totals	-	-	-	-	-	-	-
Reimbursables							
Reimbursable Sub-total	-	-	-	-	-	-	-
Navy Working Captial Funds							
NWCF Sub-total							
Trust Funds							
Trust Funds Sub-total							

Table 4 provides a checklist to assist Fund Administrators prior to the review being completed and forwarding the Fund Holder Confirmation Statement.

Table 4. Criteria Checklist for Confirmation Statement.

Criteria Checklist for Confirmation Statement

Complied With	Number	Criteria
☐	1	Confirm that all commitments recorded in the system have been validated to a paper or an electronic data interchange (EDI) representation source document.
☐	2	Confirm that all obligations recorded in the system have been validated to a hardcopy of an EDI source document.
☐	3	Confirm that all accrued expenditures unpaid have been validated to an accounts payable record or an EDI source document.
☐	4	Confirm that all reimbursements and other income earned have been validated to an accounts receivable record or an EDI source document.
☐	5	Confirm that adequate follow up was conducted on all dormant commitments over 120 days old to determine if the requirement is still valid, or if an obligation document has been issued but not received or properly recorded.
☐	6	Confirm that adequate follow up has been conducted on all dormant obligations over 120 days old to determine if the obligation is still valid.
☐	7	Confirm that adequate follow up was conducted on all dormant accrued expenditures and earned receivables over 120 days old to determine if a disbursement or collection requires recording or matching.
☐	8	Confirm that all miscellaneous obligation documents, travel orders, and supply requisitions recorded in the system for more that 180 days have been deobligated, unless there is supporting documentation from the fund holder attesting to the purpose and validity of the obligation.
☐	9	Confirm that all commitments that could not be substantiated or validated after a thorough review by the fund holder have been decommited.
☐	10	Confirm that all obligations that could not be substantiated or validated after a thorough review by the fund holder (and/or the accounting office) have been deobligated.
☐	11	Confirm that reviews of dormant obligations include reviews of problem disbursements and in-transit disbursements.
☐	12	Identify problems noted as a result of the review.
☐	13	Advise whether, and to the extent which, adjustments or corrections to remedy noted problems have been taken.

☐	14	Summarize, by type, the actions or corrections remaining to be taken, and when such actions/corrections are expected to be completed.
☐	15	Identify what actions have been taken to preclude identified problems from recurring in the future.
☐	16	Forward confirmation statements to your major command by the due date established.

Point of Contact:_____

Telephone:_____DSN:

_____

e-mail:_____

Fax Number:_____

Upon completion of the review the Fund Administrator is required to review and confirm that the review was completed and is accurate. A sample Fund Holder Confirmation Statement is provided in Table 5.

Table 5. Fund Holder Confirmation Statement.

Fund Holder Confirmation Statement

_____ certifies that a complete and accurate review has
Command/Activity Name

been performed in accordance with the checklist below. Appropriate corrective actions for erroneous entries that do not meet commitment/obligation criteria have been taken.

_____ _____
Fund Holder Signature and Title Date

Commands will complete the review documentation and confirmation statement. A copy of the review will be forwarded to Accounting Division (MED-14) via the commands HSO. Operating Budget Holders that receive funding directly from BUMED will report directly to Accounting Division (MED-14).

HSOs are responsible to collect, compile and summarize the Tri-Annual Review of Commitments and Obligations Reports for all activities within their Area of Responsibility (AOR). They will ensure the activity submissions are complete and accurate for all appropriations and funds reported. Additionally, HSO's will verify that the Tri-Annual Review Confirmation Statement and Criteria Checklist for Confirmation Statement have been completed and contain required signatures and contact information. HSO's will ensure that the completed reports are forwarded to BUMED Accounting (MED-14) in accordance with the below established due dates in Table 6.

Table 6. Submission Due Dates.

Submission Due Dates:

Period Ending	Review Completed	Confirmation Stmt Completed	Due Date to BUMED (MED-14)
31 January	15 February	18 February	26 March
31 May	15 June	18 June	26 June
30 September	by 20 September	by 22 September	by 28 September

BUMED will forward to higher authority their Major Command (Comptroller) Confirmation Statement as outlined in Table 7.

Table 7. Major Command (Comptroller) Confirmation Statement.

Major Command (Comptroller) Confirmation Statement

Bureau of Medicine and Surgery confirms that all of our activity fund holders (except for the activities listed below) have performed a review of obligations and commitments as prescribed in the DOD FMR Volume 3, Chapter 8.

Corrective actions have been taken for erroneous entries that do not meet commitment/obligation criteria.

Major Command (Comptroller) Date

Signature

Activity	Reason for Non-Compliance	Expected Compliance Date

Point of Contact: ____John V. Cuddy_____
Telephone: (202) 762-3553
e-mail: JVCuddy@us.med.navy.mil
Fax Number: (202) 762-0928

5.4.5. Use of Centrally Managed Account Funds.

5.4.5.1. Account Purpose.

The DHP Centrally Managed Account (CMA) was established to provide a mechanism for funding headquarters requirements such as centrally managed contracts and travel. Although the CMA is intended to primarily provide funds for the headquarters function, the account also serves as the repository for any undistributed DHP funding. Obligations will not be incurred against any funds earmarked as Undistributed Funds in the DHP CMA without recommendations from MED-11 and approval by MED-01.

5.4.5.2. Allotment Administration.

The Allotment Administrator for the DHP CMA is MED-14. As such, MED-14 is responsible for ensuring that all costs charged against the CMA are accurate and appropriate for the use of DHP funds.

- Only MED-14, or his deputy, are authorized to approve the obligation of funds held in the CMA.

- MED-14 is not authorized to originate obligation documents citing the CMA fund. Billing statements, requests for procurement, and travel requests must be initiated by a BUMED code or field activity to receive authorization for the use of funds held in the CMA.

5.4.5.3. Status of Funds Reports.

MED-14 will provide MED-01 with a formal Status of Funds Report for the CMA within 10 working days of month-end closure. The report will include the available account balances of all active accounts and a comparison of current year obligations against the CMA Annual Financial Plan.

5.4.5.4. CMA Management Assessment.

All CMA funds require an annual management review assessment to ensure that funds are being used for their intended purpose and to verify that management controls are in place and effective. MED-14 will submit a request to MED-01 during August of each year to request assignment of a reviewer to perform the assessment. The reviewer shall not be a member of the MED-14 staff, nor currently involved in the fund distribution process.

5.4.6. Annual Supplemental Financial Guidance.

MED-14 will release the Annual Supplemental Financial Guidance during July/Aug of each year. The Supplemental Financial Guidance provides advance notice of pending changes and interim accounting procedures. The contents of the Supplemental Financial Guidance are mandatory procedures until such time as revised procedures are provided to activities.

5.5. Field Activity Procedures.

5.5.1. Overview.

Field activities/COs holding operating budgets for the DHP appropriation are assigned the responsibility for budgeting, accounting, and reporting. Additionally, Field activities/COs are responsible for programs financed under assigned subactivity groups/subfunctional categories/elements of expense, and for controlling obligations and expenditures.

All funding authority provided to BUMED DHP activities will be recorded and monitored per these guidelines. MED-14 should be immediately notified in the event of system problems preventing the recording of funding allocations in STARS/FL.

5.5.1.1. Delegation of Authority.

COs at EOB activities will issue the Comptroller a formal letter designating them as the Allotment Administrator for all Resource Authorizations issued to the activity. The letter shall specifically identify the appropriations and/or funds the Allotment Administrator is responsible for and clearly identify those funds subject to the legal ramifications of 31 USC 1517.

Exhibit 4 contains a sample of a Delegation of Authority Letter.

Exhibit 4. Delegation of Authority Letter.

Delegation of Authority Letter

S

A

M

P

L

E

7000
Ser 01/
1 Oct 2001

From: Commanding Officer, Naval Hospital Never Sail
To: LCDR Jane Doe, MSC, USN, 000-00-0000

Subj: DESIGNATION OF ALLOTMENT ADMINISTRATOR

Ref: (a) NAVHOSPBETH ltr NHBethesda 7000 Ser 00/000 of 12 Feb 99
(b) 31 USC 1517
(c) NAVSO P-3006
(d) DoD 7000.14-R
(e)ASN (FM) Memo dtd 25 Jun 96

1. Reference (a) is hereby canceled.

2. Your are designated to administer this Command's expense operating budget, appropriation DHP and amendments thereto. As allotment administrator, you will be guided by the instructions contained in references (b) through (e), my instructions, and such other directions as may be issued by competent authority. In particular, you are directed to acquaint yourself thoroughly with the provisions of the regulations titled, "Administrative Control of Appropriations within the Department of Defense," contained in Appendix A of reference (e) and Chapter 21 of reference (d).

3. All procedures and records prescribed for proper administration of this allotment will be observed and maintained in your office.

4. You will inform me, at least monthly, and more often if deemed necessary, of the status of each allotment. Further, you will (a) inform me of anticipated financial requirements of an unusual or irregular nature and of changes in the distribution of funds as may be required by changes in the planned operating program, and (b) inform the Director of Programs and the department heads of the financial status of their programs and assist them in developing their financial programs. If it appears that changes in the planned operating programs require modification of the distribution of funds or unusual financial requirements, you will inform me as soon as practicable.

5. In the event of transfer or reassignment or if for any other reason you are unable to administer the allotments assigned, you will prepare a certified statement of the status of each allotment, which will be presented to me. Such will indicate the amount authorized, outstanding commitments, unliquidated obligations, and expenditures for each allotment.

Commanding Officer

Copy to:
BUMED (MED-01

5.5.1.1.1. Acceptance Inspection.

Upon the designation of a new Allotment Administrator, the incumbent Administrator will prepare a report certifying the current financial status of all appropriations and funds held by the command. This report will identify all major issues, problems, and projects, which may affect the financial operation and/or accomplishment of the command's mission. The report will be submitted to the CO via the new Allotment Administrator within five working days of the designation. In the event designation occurs without an incumbent being present, the new Administrator will review the operation and provide the Commanding Officer a status of funds report and general assessment within 10 working days of being designated as allotment administrator.

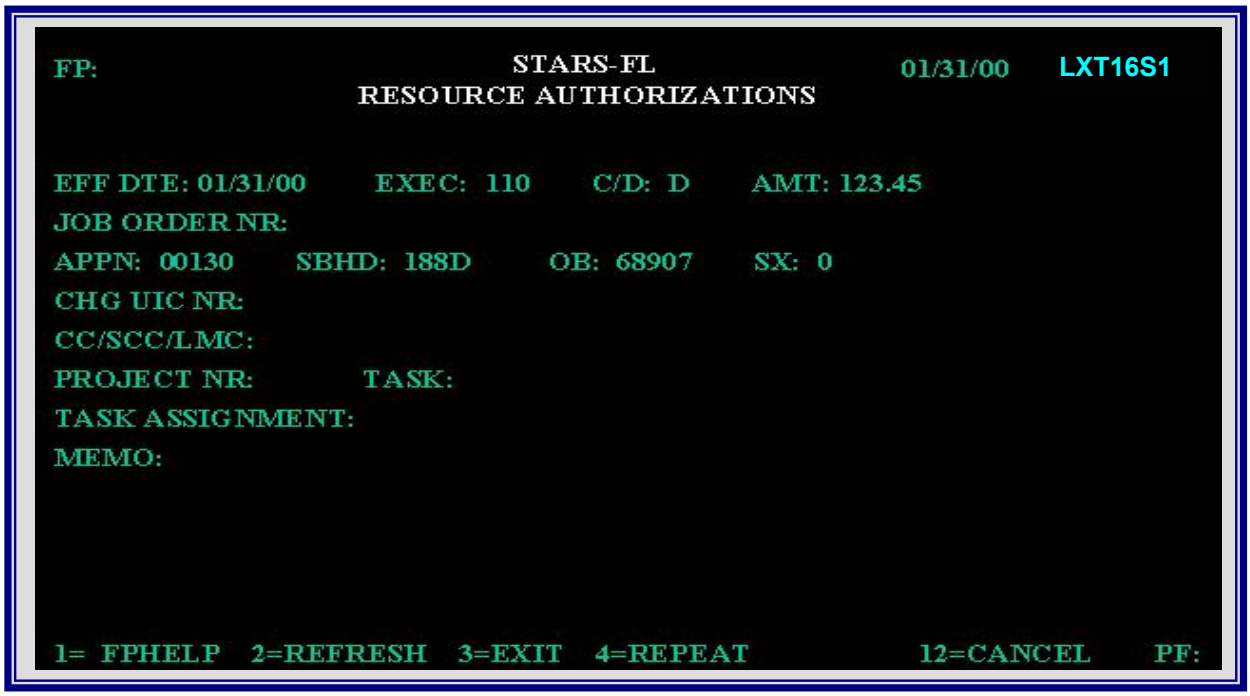
5.5.1.1.2. Recording.

Upon receipt of a funding allocation via the PBAS, activities will perform a validation of fund receipt to ensure the prompt update of the official accounts. Funding allocations should be entered into the STARS/FL accounting system by ELH activities concurrently with the issuance of funds via PBAS.

5.5.1.1.3. Acceptance/Authorization.

Upon receipt and acceptance of a funding allocation the receiving activity staff must ensure that the authorization has been entered into the STARS/FL accounting system. Exhibit 5 contains a sample screen and pertinent notes.

Exhibit 5. STARS-FL Screen: Resource Authorizations, LXT16S1.



The following instructions refer to the process used to account for acceptance of a resource authorization within the system.

Mandatory/Optional Fields for Accounting for Acceptance of Resource Authorizations

a. Effective Date
   - Mandatory
   - The effective date cannot be greater than the current date and cannot be greater than 60 days earlier.

b. Exec Code
   - Mandatory
   - Valid values are 010, 110, 121, and 932. It is mandatory for a job order number to be entered on all 121 exection codes. At the activity level, a job order number must be entered on all 010 codes.
   - In general, RDT&E activities will only use the following:
   - 010 – Resources Available for Direct Program; only impacts Fund Status and not NC 2199!
   - 110 – Resources Available for Obligation
   - 121 – Reimbursable Resource Available for Obligation

c. Credit/Debit
   - Mandatory
   - Valid values are C and D

- D - Debit; reduces amount of funds available for obligation.
- C - Credit; increases amount of funds available for obligation.

d. Amount
   - Mandatory
   - Must be greater than zero and less than one billion.
   - Amount must be in dollars and cents.
   - APPN – Appropriation field is mandatory.
   - SBHD – Subhead field is mandatory.
   - OB – Mandatory
   - SX – Mandatory

5.5.1.2. Operating Targets.

After the funding allocation has been entered in the STARS/FL accounting system, activity Comptrollers may assign an Operating Target (OPTAR) to the DHP activities and customer departments within their command. Following are the guidelines that will be followed in the establishment and operation of an OPTAR program at any BUMED activity and a sample OPTAR letter (Exhibit 6).

- Individuals designated as OPTAR Managers will be issued letters of designation, signed by the CO, that clearly identify the purpose for the OPTAR and the fact that funds provided as part of an OPTAR are an administrative target which is **not** subject to the legal ramifications of 31 USC 1517. A copy of the designation letter will be posted conspicuously in the financial management department and maintained on file for audit purposes.

- The CO will approve all OPTAR increases and changes prior to implementation by the Comptroller; unless this has also been delegated to the Comptroller by the CO in writing. A copy of all approvals and notifications must be retained on file for audit purposes. The above will be subject to compliance reviews.

- Comptrollers will provide OPTAR Managers with OPTAR status reports at least biweekly.

Exhibit 6. OPTAR Letter.

OPTAR Letter

SAMPLE

7000
Ser 01/0000
1 Oct 2001

From: Commanding Officer, Naval Hospital Never Sail
To: John Doe

Subj: Designation of OPTAR Manager

Ref: (a) DoD Financial Management Policy Manual, NAVSO O-1000, PARA. 073200

Encl: (1) Fiscal Year 2002 OPTAR

1. You are designated to administer operating target funds provided to the command/department to support normal mission operations. Based on reference (a), the Commanding Officer and Comptroller are legally accountable for the execution of the command's Expense Operating Budget and for managing funds within the limitations provided by BUMED. Reference (a) authorizes the establishment of OPTARs. The Commanding Officer and Comptroller retain complete legal responsibility under 31 U. S. Code Section 1517, for all obligations incurred for functions covered by the target amount.

2. The following additional guidance is provided.

   a. Enclosure (1) is your OPTAR and established based on the recommendation of the Budget Advisory Council (BAC) on (date) and approved by the Commanding Officer on (date).

   b. Your OPTAR is to be used to fund FY00 civilian labor, contracts, consumable supplies, equipment, travel, fees, and shipping charges.

   c. Your assigned budget analyst will assist you in monitoring OPTAR execution.

3. OPTAR distribution is subject to change based on receipt of adjustments to the command's FY01 Annual Planning Figure (APF) from BUMED or as budget execution may dictate. Changes will only be made after consultation with the BAC and approval by the Commanding Officer.

Commanding Officer

5.6. Management of Reimbursable Authority.

5.6.1. Appropriate Use of Reimbursables.

BUMED Medical Treatment Facilities (MTFs) and Dental Treatment Facilities (DTFs) are involved in both incoming and outgoing reimbursable transactions. Incoming reimbursements result in a significant amount of funding authority. The following paragraphs identify the procedures for receiving, issuing, recording and expensing of reimbursable accounts.

5.6.2. Receipt and Recording.

Upon receipt of a reimbursable funding document, the comptroller will review and sign accepting the funds and forward to the accounting department for recording in the STARS/FL accounting system. NOTE: Activities are not permitted to accept reimbursables from other activities within the same Claimancy Activities falling under the same claimancy have the same appropriation, and same first three (188) digits of the subhead; ie. 97_0130.**188.**

5.6.2.1. Work Request or Project Order (NC-2275).

DHP activities accepting or issuing a request for recurring work or a project order by one Navy activity to another Navy activity will use the NAVCOMPT Form 2275, Order for Work and Services. The DD448 MIPR – Military Inter-departmental Procurement Request is used to request work from other DoD components. DHP activities accepting a reimbursable order must actually intend to perform at least 51% of the work or services with in-house resources within the year of acceptance. “In-house costs” include costs of all direct labor, materials and supplies, travel and minor equipment. “In-house costs” will include all authorized overhead costs and contract costs which provide for technical support of in-house effort.

5.6.2.2. Request for Contractual Procurement (NC-2276).

The NAVCOMPT Form 2276, Request for Contractual Procurement (RCP), is used for requesting material, equipment, work or services whenever such requirements will be satisfied by contracting with commercial sources. The NC 2276 will be recorded in the official records of the activity as a commitment. Upon receipt of the resulting contract, the commitment will be reduced and the document obligated under the resulting contract number (Procurement Instrument Identification Number), not the RCP document number.

5.7. General Accounting.

5.7.1. Suspense Account Review.

Activity Comptrollers will establish a process to review and clear the suspense accounts on a daily basis. Suspense accounts include the USSGL 6100.0111 (Formerly General Ledger Account (GLA) 1930) account as well as the GLA/Standard General Ledger Account (SGLA) suspense listing and documents recorded as undistributed expenses or unmatched disbursements SGLA 1010.0500 (Formerly GLA 1960 account).

5.7.2. Overdue Travel Claims.

COs will establish procedures to ensure prompt submission of all travel claims within 5 working days of travel completion. Individuals that have not filed a required travel claim within 5 days of travel completion must be denied further travel and travel advances until such time as the claim has been filed. The Comptroller must ensure that a report identifying personnel with overdue travel claims is submitted to the CO on a biweekly basis.

5.7.3. Monthly Financial Status Reports.

Comptrollers will provide COs a formal monthly Status of Funds Report within 10 working days of month-end closure. The report will include the available account balances on all active accounts and a comparison of actual current year obligations against the command's Annual Financial Plan.

5.7.4. Routine Financial Reports and Reviews.

The following table depicts the routine reporting and review requirements for the financial management function:

Table 8. Financial Reporting and Review Requirements.

Financial Reporting and Review Requirements						
Requirement	**Daily**	**Weekly**	**Bi-Weekly**	**Monthly**	**Quarterly**	**Annually**
Suspense Account Review	X					
OPTAR Status Reports		X		X		
Overdue Travel Claims Report		X		X		
Delinquent IMPAC Card Payments			X	X		
Under Order Review – Top 10				X		
Trial Balance Reports				X	X	X
Obligation Validation Review					X	X
HMW Budget Request (DHP)						X
MRP Budget in excess of $200K						X
Mid-Year Review Submission						X
Year-End Closing Certification						X

5.7.5. Year End Closing Procedures.

5.7.5.1. Financial Closure.

Year-end closing reports are normally due by the tenth day after the close of the fiscal year. Specific guidance is provided by Defense Finance & Accounting System (DFAS) and BUMED. Similar guidance is provided by ASN (FM&C) and ASD (HA) for the Navy and the DHP appropriations, respectively. In general, the following actions must be accomplished for all appropriations prior to closure:

The following Standard General Ledger Accounts (SGLA) should have a zero balance as of 30 Sept:

- SGLA 4700.0100 - Unobligated Commitment-Direct Program for the expiring and expired appropriations.
- SGLA 6100.0111 - Undistributed Expenses (all fiscal years).
- SGLA 1010.0500 – Unmatched Funds Disbursed.
- SGLA 1410.0100 – Travel Advances.

SGLA 4610.0400 (Uncommitted/Unobligated Authorizations-Reimbursable Program) and SGLA 4700.0200 (Unobligated Commitments-Reimbursable Program) no longer have to be zeroed at year-end close and valid balances should be retained in the ledger account. Special requirements exist for unobligated balances in the funded reimbursable programs. Performing activities that are accounting for customer orders funded by multiple year appropriations will retain the unearned and unobligated balances of valid reimbursable orders with the appropriation current at the time the customer order was accepted.

5.7.5.1.1. Exceptions.

SGLA 4610.0400 (Uncommitted/Unobligated Authorizations-Reimbursable Program) and SGLA 4700.0200 (Unobligated Commitments-Reimbursable Program) no longer have to be zeroed at year-end close and valid balances should be retained in the ledger account.

For unobligated balances in the funded reimbursable programs:

> Performing activities that are accounting for customer orders funded by multiple year appropriations will retain the unearned and unobligated balances of valid unfilled reimbursable orders with the unexpired appropriation current at the time the customer order was accepted. This applies to unexpired appropriations only.

5.7.5.1.2. Obligation Validation.

During year-end closure, a review and validation of Unliquidated Obligations must be performed on any expired appropriation still reporting a balance pending in undelivered orders. This review is required NLT 30 September and is part of the Tri-annual review requirement for all expired and expiring appropriations as discussed in paragraph 5.4.4.

5.7.5.1.3. Recording of Contingent Liabilities.

The following procedures and requirements should be adhered to when recording contingent liabilities.

- During closure, activity Comptrollers will ensure that obligations are posted to the accounting system to recognize contingent liabilities not previously recorded or received. Contingent liabilities are defined as any potential liability against the Government which the activity: a) has not previously obligated due to lack of documentation or billing; b) may be reasonably expected to pay; and c) has a reasonable basis to estimate the associated cost.

- Common examples of contingent liabilities include: commercial utility and telephone billings, transportation charges, supplemental medical care, anticipated contract adjustments for variable unit cost contracts, and pending claims against the Government.

- All Contingent Liabilities will be posted to the accounts using a single NC 2275 as the record of memorandum entry prior to closure of the official accounts. Additional liabilities will not be added to the document subsequent to account closure, although the document amounts may be adjusted to better reflect anticipated costs. The NC 2275 will provide line item detail recording the specific liabilities and amounts being obligated to provide an audit trail. Backup documentation should be attached and retained with the NC 2275 to support future audit reviews.

- Activities are required to review all outstanding contingent liabilities on a monthly basis as part of the obligation validation review process. The NC 2275 supporting the Contingent Liabilities must be adjusted as documentation supporting the obligation amounts is received.

5.7.5.1.4. Unpaid Accrued Annual Leave.

DFAS San Diego generates and submits a report for any unpaid, accrued annual civilian leave (in dollars) as of 30 SEP for the expiring fiscal year. This memo should be prepared in the following format and must be signed by the DFAS certifying official:

Exhibit 7. Unpaid Accrued Annual Leave.

Unpaid Accrued Annual Leave

SAMPLE

UNPAID ACCRUED ANNUAL LEAVE

1. The total FY__ Unpaid Accrued Annual Leave for UIC: ____ is $_____.

2. I hereby certify that the amounts shown on this report are correct. All known transactions meeting the criteria 31 USC 1501 (a) have been obligated and are so reported.

Approving Official
Name and Title

5.7.5.2. Chief Financial Officer (CFO) Act Certification.

MED-14 will coordinate all CFO related activities within BUMED, consolidate field activity submissions, prepare required certification statements, and provide guidance to BUMED activities as required.

5.8. Potential Anti-Deficiency Act Violations.

5.8.1. General.

In general, the Anti-Deficiency Act (ADA) prohibits the obligation of funds exceeding the amount authorized. Codified into law as part of Title 31 of the United States Code (USC), the ADA provisions are in reality several related sections within that Title. Most commonly cited in ADA violations are:

- **Section 1341 - Limitation on Expending and Obligating Amounts**
  Forbids any officer or employee of the United States from obligating, expending, or authorizing the use of funds exceeding the amount available in an appropriation or fund; also prohibits involving the Government in any contract or obligation for the payment of monies before an appropriation is made available; also forbids exceeding funding limitations imposed by law.

- **Section 1342 - Limitation on Voluntary Services**
  Forbids the acceptance of voluntary services on behalf of the Government except as is specifically authorized in law.

- **Section 1517 - Obligation and Expenditure Limits**
  Forbids the over obligation and over expenditure of an apportionment or an amount permitted by regulation prescribed for the administrative control of appropriations. Within the Navy, this limitations applies to the fund allocations and allotments issued to an Operating Budget activity.

- **Section 1301a – Application**
  Prohibits the use of funds for any purpose other than which they were appropriated. (i.e. O&M funds cannot be used to purchase a procurement item or fund new construction). **While not officially part of the Anti-Deficiency Act statutes, violation of 1301a can easily lead to a violation of 31 USC 1517.**

5.8.2. Investigations.

ASN (FM&C) FMB acts as the primary responsible office for the investigation of potential Anti-Deficiency Act (ADA) violations within the Navy. ASN (FM&C) maintains a list of personnel qualified to conduct preliminary and final investigations of potential violations. Only personnel designated by ASN (FM&C) will conduct ADA investigations.

5.8.3. Notification Process.

Upon notification of a potential ADA violation at a BUMED activity, MED-14 will begin to gather preliminary information regarding the appropriation and scope of the potential violation. Within 10 working days, MED-14 will draft a letter for MED-01 signature to ASN (FM&C) notifying them of the potential violation and providing

general background information. The notification will include a specific request for the assignment of an ADA investigator to perform the Preliminary Investigation of Potential Anti-Deficiency Act (ADA) Violation. Once an investigator is assigned, MED-14 will continue liaison to track the status of the investigation until completed.

5.8.4. Special Fund Management Procedures.

5.8.4.1. Financial Management of Contingencies.

This section is intended to provide a ready reference for resource managers in times of turmoil and fast moving events. It will provide general guidelines rather than specifics as contingencies, by their nature, require a flexible approach.

5.8.4.2. Operations Under Continuing Resolution.

When Congress passes and the President has signed a continuing resolution act, guidance is issued to activities outlining general procedures to follow while operating under a continuing resolution. BUMED issues a guidance letter to activities to use as an authorization to continue operations until the appropriation and authorization act is approved. MED-11 will use the PBAS system to issue the initial allocation while operating under the continuing resolution.

Exhibit 8 contains a sample of the guidance that is issued.

Exhibit 8. Guidance Excerpt.

Guidance Excerpt

EXCERPT

Financial Managers,

The Congress passed and the President has signed a continuing resolution act covering the first 21 days in October.

Subj: CRA FY-2000 (HJRes68)

The act specifies continuing operation at current rates. No new starts. We do not know of any new starts that would be restricted under the act. Contracts will have to be piece-mealed on a per diem rate until the end of the CRA period. The apportionment formula used is 21/365 of the amounts allocated in FY1999. Note that Section 118 of the act excludes Y2K projects from the "no new starts) provision. We will provide additional information when and if it is received.

Request HSOs forward this information through the FY2000 financial chain to their financial subordinates. Questions should be addressed through the appropriate HSO to BUMED (MED-11), or directly as the case may be.

5.8.5. Use of 41USC Authority.

Title 41, US Code 11, as used by DoD, is the authority to exceed available obligation authority in emergent circumstances when action needs to be taken before communication with higher authority is possible. Normally, immediate action is required by a local commander to protect government and private property and human life until direction has been received from higher authority. All efforts to communicate with higher authority, prior to invoking 41 US Code 11, must be made and documented.

Section 3732 of the Revised Statutes (41 US Code 11), is also known as the Feed and Forage Act.

5.8.6. Contingency Readiness Support.

Contingency Readiness Support falls within two distinct categories, training exercise support and deployment in support of an operational mission (i.e. Desert Shield/Storm). MED-01 relies on the determination of BUMED operational planners in MED-27 to categorize each operation as training or deployment.

5.8.6.1. Readiness Exercise Training Support.

In general, when an operation is deemed a training exercise the financial responsibility is borne by the commander of the training exercise. These costs include per diem, airfare, miscellaneous expenses and the cost of special items deemed necessary by the training exercise. BUMED funding is not available for training exercise support. The commander of the training exercise should be engaged for funding support.

5.8.6.2. Deployment Operational Mission Support.

Resources required for a deployment will be partially funded by BUMED. BUMED's financial responsibility for a deployment is limited to the resources required to move personnel to and from the theater of operation. These costs include airfare, limited per diem and limited miscellaneous expenses. Upon arrival of deployed personnel at an operation, deployment costs will be borne by the operational commander. Activities that use BUMED Centrally Managed Account funding (CMA) are required to forward obligation documents to BUMED (MED-14).

5.8.7. Disaster Assistance.

Assistance provided to non-federal agencies and private parties when authorized by the provisions of the Disaster Relief Act of 1974. The Department of the Army serves as the executive agent for domestic disaster assistance and the Department of State for foreign assistance.

Costs incurred to safeguard government property in event of disasters of emergencies are chargeable to the appropriation that supports the command. Available obligation authority may be exceeded only as authorized by 41 USC 11.

Resources not immediately required for the primary military mission of a command may be provided to assist state and local governments when directed by the President. Such assistance is reimbursable by agencies receiving the assistance.

5.8.8. In-Garrison Support.

In garrison support is that financial support provided from BUMED activities to medical and dental activities associated with Fleet Marine Forces (FMF) not deployed or involved in training exercises. These activities may be staffed entirely by FMF personnel or in some cases by FMF and BUMED assets. BUMED support includes facilities, supplies, and equipment. BUMED is the MILCON sponsor for new facilities.

The costs for base operating support are normally shared under provisions negotiated in an interservice support agreement or MOU. Maintenance of Real Property (MRP) is paid for by BUMED only if BUMED is the plant property holder, or if there is an agreement in place for BUMED to have maintenance responsibility. The staffing mix should not determine whether the Marine Corp or the Navy funds a particular cost. The workload in these activities is reported as part of BUMED's workload.

5.9. Financial Management Compliance Checklist.

The checklist contained in Table 9 is intended for use by all financial managers, program managers, and any other personnel with responsibility for financial management. It may be distributed to all such personnel for their use as a guide in their daily work and for self-assessment.

Table 9. Financial Management Compliance Checklist.

ITEM	YES	NO
1.FINANCIAL POLICIES and PROCEDURES		
a. Have 31 USC 1517 responsibilities been assigned/lifted in CY or PYs? (Reference: DoD Financial Management Regulations (FMRs), Vol. 14, Navy Financial Management Policy Manual, Para 073200) b. Has 1517 responsibility been formally delegated by the Commanding Officer? If yes, to whom was it assigned? If not, why not? (NOTE: This question can be answered by only the C.O.) c. Do adequate controls exist to preclude a violation of 31 U.S.C. 1301? (Reference: DoD Financial Management Regulations (FMRs), Vol. 14, DFAS-CL Appropriation, Cost & Property Accounting (Field) Manual, Para 032010)(Formerly NAVCOMPT Vol. 3) d. Are purchases being made in compliance with the current Expense/Investment threshold in CY and PYs? Have applicable ASDPs been prepared and approved for IT purchases? (Reference: Navy Financial Management Policy Manual, Para 075001.e. Are there any indications of split-procurements to circumvent the Expense/Investment threshold? e. What are the Financial Management responsibilities of the various Department heads? Are there any internal Station instructions? 1. Have OPTARs been issued? 2. Have they been exceeded? 3. Do the Departments have distinct financial personnel? If not, what financial information is provided to them by the Comptroller?		

4. What STARS-FL Fund Status reports are provided? 5. How are they reconciled with departmental memo records? f. Are Comptroller and Operating Departments'' personnel ''financially knowledgeable''? Assess: 1. Specific levels of past and planned financial training curricula (formal, OJT, or both); 2. STARS-FL knowledge; 3. Appropriation Law knowledge; 4. Funding & Accounting policies, rules and procedures'' knowledge (Reference: DoD DMR, Vol. 4, Navy Financial Management Policy Manual (formerly NAVCOMPT Vol. 7. Also see SECNAVINST 12400.5B, Joint Financial Management Improvement Program, CC-1 [Framework for Core Competencies for Financial Management Personnel in the Federal Govt.]; Joint Financial Management Improvement Program, [Continuing Professional Education Study – Budget Analysts in the Federal Govt., GS-560 Series]; Joint Financial Management Improvement Program, CC-2 [Core Competencies in Financial Management for Program Managers in the Federal Govt.]; Joint Financial Management Improvement Program,CC-4 [Core Competencies for Financial System Analysts in the Federal Govt.]; Joint Financial Management Improvement Program, [Continuing Professional Education: Federal GS-510 Accountants'' Report – December 1990] g. Review Budget vs. Accounting Functional Responsibilities h. Has the Activity established an Executive Steering Committee, and if so, what is its function? i. Are on-hand financial management ''directives'' current? j. Does the activity dialogue with the Fleet Comptroller Staff? k. What is the COMMAND EVALUATION (CE) function's relationship to the Comptroller? (Reference: SECNAVINST 7510.9)		

1. Is this an ‘‘independent function’’ in support of the Commanding Officer? Has CE reviewed any Comptroller Department responsibilities? What were the results of this review?		
2. FINANCIAL MANAGEMENT METRICS		
a. What metrics does the activity use to measure and analyze its financial performance? Is this a continuing effort? How are results communicated to management? b. Ensure that the activity includes the following financial management performance measures published by ASN (FM&C): 1. Obligation Performance a. Actual Obligations against obligation phasing plan b. % of outstanding commitments vs. total program c. % uncommitted vs. total program d. Age of outstanding obligation e. % of direct and reimbursable funds obligated of the total available funds f. % of 30 Sept funds deobligated after expiration 2. <u>Expenditure Performance</u> a. % of direct and reimbursable expenditures compared to funds authorized b. Dollar value of prompt pay interest penalties 3. <u>Problem Disbursements</u> a. Dollar value of unmatched disbursements and negative unliquidated obligations b. % or dollar value change in unmatched disbursements and negative unliquidated obligations 4. <u>FTE Execution</u> a. % variance from planned FTE execution		

b. % or dollar variance from direct and reimbursable FTE budget 5. <u>Recruitment and Retention</u> a. Number of positions currently filled with current/past Financial Management Interns b. Shortages in job series c. Diversity in the workforce 6. <u>Succession Planning</u> a. Planned grade structure to feed from lower to higher grades b. Currency of organizational/financial management mission as reflected in the position descriptions c. Ensure functions can be adequately performed in the absence of specific personnel (address one deepness per function/issue) d. For all key comptroller personnel (Comptroller, Deputy Comptroller, Budget Officer, Accounting Technicians, etc.,) within 5 years of retirement eligibility (55/30), what succession plans have been developed? 7. Training a. Average number of hours personnel attend training courses during the fiscal year b. %/number of persons involved in rotational assignments c. % number of personnel receiving/participating in long term (six weeks or more) training d. What do you consider to be the most significant gaps in knowledge/skills in financial management on your staff? e. Which financial management core competencies do you consider being the highest priority at your activity?		

f. Have you budgeted for this and other core competency training?		
3. FINANCIAL DOCUMENT PREPARATION AND PROCESSING		
a. GENERAL INFORMATION 1. Do applicable financial personnel know ‘‘how’’ to correctly prepare financial documents? 2. Do they know who are authorized signers of these documents? Is this information included in a local/station instruction? 3. Are authorized signers designated in writing? 4. Are Job Orders established correctly—Direct and Reimbursable? a. What’’s the Cost Center (CC)/Sub Cost Center (SCC)/Segment structure? b. Are RWO Masters established correctly? c. Are actual transactions (requisitions/labor/etc.) citing applicable job orders properly chargeable to that AG/SAG/SIC/CAN/EE? d. Are STARS-FL EXECUTION, TRANSACTION, and NTE codes being properly used? b. DIRECT FUNDS AUTHORIZED 1. Does UGLA 1031 on the NC2199 match the NC 2168-1 for all FYs? (Reference: NAVSO P-3006/3013) 2. Are there any unobligated ‘‘drawing rights’’ contained in the PYs? 3. Have all legal and administrative restrictions (i.e., floors/ceilings/targets) on the NC 2168-1 been complied with? (Reference: NAVSO P-1000 (4) What are the reasons for abnormal NC 2199 UGLA balances in CY or PYs? What corrective actions are planned? c. INCOMING REIMBURSABLES (Reference: DoD FMR Vol. 6, DFAS-CL Appropriation, Cost & Property Accounting (Field) Manual, para 035411)(formerly NAVCOMPT Vol. 3)		

1. What work or services have been requested? 2. Has the requesting activity provided the proper reimbursable document? 3. Can the performing activity legitimately perform the work or provide the services? 4. Is the 51% rule being followed? 5. Can the funds cite on the incoming reimbursable legally pay for the work or services? 6. What is the organizational relationship of granting and performing activities? (i.e., no intra-claimancy reimbursables) 7. What is the funds expiration date on the incoming reimbursable? 8. Does it coincide with the projected performing activities completion date? 9. Does STARS-FL reflect any over-accruals of costs incurred on incoming reimbursables? 10. Are there any reimbursable billing or collection problems? 11. Has the STARS-FL reimbursable work order record been completed and excess funds returned to the requesting activity in a timely manner? 12. Are NC2193s being generated and sent to the requesting activity in a timely manner? 13. Have work requests or project orders been amended after the funds expiration date? What was the reason for the amendment? 14. Has the performing activity formally accepted and returned the reimbursable document in a timely manner? 15. Are Work Requests/Project Orders/MIPRs/Requests for Contractual Procurement prepared according to current guidelines? Are these documents being sent to the proper performing activity? 16. Are we in compliance with the DFAS-CL Standard Document Number (SDN) construction guidance?		

17. If the description of work or services to be provided is blank or vague, is there another document referenced which provides this definitive description? d. OUTGOING REIMBURSABLES (Reference: DoD FMR Vol. 6, DFAS-CL Appropriation, Cost & Property Accounting (Field) Manual, para 035411)(formerly NAVCOMPT Vol. 3) 1. Are NC2193s being received and reviewed in a timely manner? 2. Have all excess funds been returned and sent to the requesting activity in a timely manner? 3. Are Project Orders vice work requests being issued to request provision of services vs. a definitive end product? 4. Do Project Orders serve a bonafide need in the fiscal year they were issued, or does it appear that they were issued primarily to continue the availability of an appropriation? 5. Are Work Request/Project Order funds obligated in STARS-FL prior to acceptance by the performing activity? 6. Have work requests or project orders been amended after the funds expiration date? What was the reason for the amendment? 7. Are Intra-Claimancy reimbursables being issued? e. TRAVEL 1. Review travel obligations, travel advances, and claims liquidation processes (including use of the AMEX card) (Reference: DoD FMR Vol.9) 2. Are STARS-FL travel related transactions posted in a timely manner? 3. Have letters of follow-up been issued to travelers who haven't liquidated travel claims within the five day period 4. Are outstanding travel advances liquidations delinquent? f. CIVILIAN LABOR 1. Who is responsible for time & attendance input? 2. Who is responsible for Master Employee Record (MER) input?		

3. Are STARS-FL labor costs current? 4. Are STARS-FL labor exceptions'' corrections delinquent? g. IMPAC CARD 1. Who is the Activity Program Coordinator (APC)? 2. How many cards are issued? 3. Have cardholders been trained about their duties & responsibilities? 4. Is retained documentation maintained IAW NAVSUPINST 4200.85C (i.e., log record or rotation among vendors)? 5. Are ''bulk funding procedures'' used by the activity to ensure IMPAC purchases are properly obligated? 6. What has been the activity's past delinquency record? 7. What has been the cause of each month's delinquency? 8. Are delinquencies caused by the activity and/or cardholder? What corrective actions have been taken? 9. For delinquencies caused by OPLOC or the Bank, what correspondence has been written? h. OBLIGATION VALIDATION REVIEWS (OVR) 1. Does the activity perform the required periodic OVR for all FYs to ensure the validity of outstanding documents? (Reference: ASN (FM&C) memo of 13 Jan 97) (enclosure 2) 2. Are OVRs conducted and reported in accordance with the latest guidance? (3) What is the trend in unobligated balances for prior years? 3. What are the principal reasons for de-obligations? i. SUSPENSE TRANSACTIONS 1. Is unmatched disbursements (UMDs) (UGLA 1960) corrections'' delinquent? (Reference: USD memo of 30 Jun 95, ASN (FM&C) memo of 12 Feb 96, ASN (FM&C) memo 7300.3 FMO-323 of 8 May 96) 2. Have Summary Administrative Obligations SAOs) been established when required? (3) Are GSA/DLA suspense		

corrections'' delinquent? (2) Are IDA 128 suspense corrections'' delinquent?		
4. OFFICIAL REPRESENTATION FUNDS (ORF) MANAGEMENT		
a. Do vouchers include an Expense Documentation Sheet? (Reference: SECNAVINST 7042, Para 9(a)) b. Do vouchers identify specific itemized expenses and are they documented in accordance with SECNAVINST 7042.7H, Para 9(a)(1-3) c. Do Expense Documentation Sheets document that individuals receiving Official Representation Funds (ORF) funded mementos meet the criteria authorizing use of the ORF funds? (Reference: SECNAVINST 7042, Para 6(a)) d. Does the Commanding Officer/Commander sign vouchers or Expense Documentation Sheets? Note: By Direction signatures are not authorized. (Reference: SECNAVINST 7042, Para 6(a)) e. Guest ratio: Does the DoD and Non-DoD guest ratio meet the minimum SECNAV threshold of 20% Non-DoD guests in attendance during functions where the total number of attendees is less that 30 people? If not, then pro-rated reimbursement of the ORF account is required (Reference: SECNAVINST 7042, Para 6(b)) f. Guest ratio: Does the ration of DoD to Non-DoD guests meet the minimum SECNAV threshold of 50% Non-DoD guests in attendance during functions where the total number of attendees is greater than 30 people? If not, then pro-rated reimbursement to the ORF account is required. (Reference: SECNAVINST 7042, Para 6(b)) g. Is the type of function prohibited under ORF guidelines? (Reference: SECNAVINST 7042, Para 6(d)) h. Is the expense prohibited under ORF funding guidelines? (Reference: SECNAVINST 7042, Para 6(d)) i. Do mementos presented to guests appear to be for personal use and not ''official'' in nature? (Reference: SECNAVINST 7042, Para 6(d)(4))		

j. Do mementos presented have an official theme or contain an appropriate inscription? Is there documentation supporting this? (Reference: SECNAVINST 7042, Para 6(c) k. Should expenses charged to ORF funds be charged instead to another appropriation/program? If so, is documentation available indicating that the ORF account has been reimbursed? (Reference: SECNAVINST 7042, Para 6(d)(1)) l. Are labor charges for DoD personnel being incurred under ORF expenditures? (Reference: SECNAVINST 7042, Para 6(d)(5)) m. Do memento costs exceed the maximum amount authorized ($225)? (Reference: SECNAVINST 7042, Para 6(c)) n. Are mementos presented to inappropriate individual(s) using ORF funds? (Reference: SECNAVINST 7042, Para 6(c)) o. Are mementos funded by ORF funds presented to unauthorized DoD personnel? (Reference: SECNAVINST 7042, Para 6(a)(5))		

CHAPTER 6

GENERAL FINANCIAL GUIDELINES

These guidelines ensure the integrity of the primary vehicle capable of systematically recording and evaluating the financial integrity of activities and the BUMED.

6.0. General Financial Procedures.

6.1. Overview.

The procedures in this chapter are provided to familiarize individuals with the general financial procedures routinely performed at BUMED activities.

6.2. General Accounting.

Accounting is defined as the science of recording, classifying, summarizing, reporting and interpreting financial transactions and events. Accounting is the most valuable tool available for communicating an activity's financial status to those individuals responsible for management decision-making. Accounting serves as the primary means of systematically recording and evaluating the financial integrity of activities and BUMED.

6.2.1. Accounting Systems.

An accounting system contains the structure of methods and procedures used to record, classify, accumulate, analyze, summarize, and report information on the financial condition and operating position of an entity. It is comprised of the various functional operations involved in authorizing, recording, classifying, analyzing, and reporting financial information related to financing sources, gains, expenses, losses, transfers, assets, liabilities, equity, and internal controls.

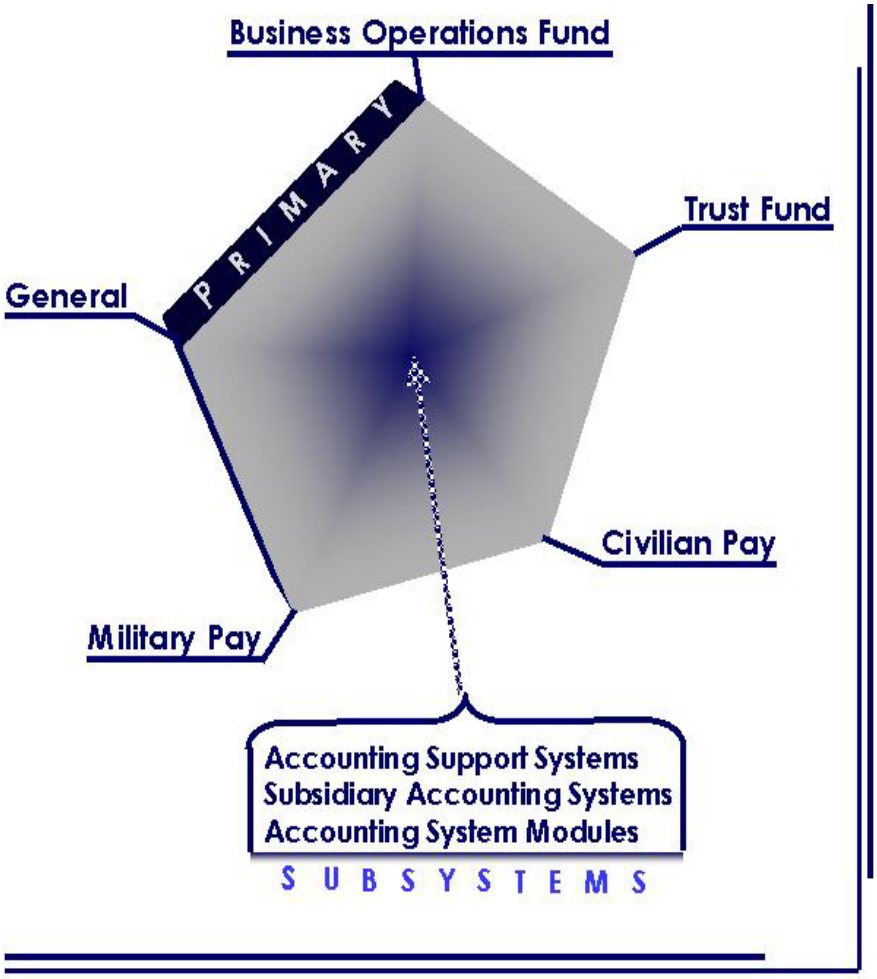
An accounting system consists of all the business papers, records, reports, and procedures used in recording and reporting transactions to include hard copy (paper) documents and those records maintained in an electronic or other media file. It encompasses the procedures and processes from the point when a transaction is authorized through processing the data, either manually or automatically, to the issuance of financial and management information statements and reports. The system also includes the use of manual, mechanical, and electronic data processing methods.

An accounting system is usually comprised of one or more accounting subsystems. Each accounting subsystem uses a selected group of General Ledger Accounts (GLA) applicable to classifying and recording that subsystem's specific transactions. Accounts are uniformly coded and defined to ensure that similar transactions are uniformly classified, accumulated, and reported throughout the Department of Defense (DoD).

6.2.1.1. Primary Accounting Systems.

A primary accounting system provides for the aggregation and consummation of like financial management information aligned by major operational areas and summarized to support financial and management information needs. There are five Primary accounting systems made up of the single, standard integrated Departmental accounting systems, which control all financial management information.

Figure 1. Primary Accounting Systems and Subsystems.



The Primary accounting systems are General, Business Operations Fund (Stock Fund and Industrial Fund), Trust Fund, Civilian Pay, and Military Pay. These primary systems provide the macro level information, which is compiled and analyzed to facilitate decision-making and assessments of financial viability of activities. Greater levels of detail, such as audit trails, are embodied in the three accounting subsystems: Accounting Support Systems, Subsidiary Accounting Systems, and Accounting System Modules. The detail of the subsystems ensures the integrity of standard accounting processes.

6.2.1.2. Administrative Accounting Systems.

Accounting Support Systems are the manual or automated programs, procedures, and processes that authorize, record, classify, analyze, and report on financial management information for one of the Primary accounting systems. Accounting support systems provide general ledger control and financial operations information for consolidation into the Primary accounting systems.

Subsidiary Accounting Systems are the manual or automated programs, procedures, and processes for the various functional operations involved with revenues, expenses, assets, liabilities, and equity. The Subsidiary accounting systems form the foundation and audit trail for the Primary accounting systems and the Accounting Support systems.

Accounting System Modules are distinguished by the fact that their functions and systems of internal controls are embodied in the accounting system. As such, the modules are fully integrated subsystems of an accounting system, and they are inventoried and evaluated in conjunction with the accounting system.

6.2.2. Accounting Records.

Accounting records consist of all documents, forms, vouchers, ledgers, receipts, invoices, journals, and electronic media, which are evidence of, and the basis for, all transactions occurring which affect the general ledger accounts of an activity.

6.3. Accrual Accounting.

Accrual accounting is used to meet the specific needs of management and the Congress. Accrual accounting must recognize the accountable aspects of financial transactions or events as they occur. Transactions must be recorded in accounting records as they occur and, if required, adjusted at each month end.

Additionally, accrual accounting is a method of accounting whereby:

- Operating costs are accounted for in the fiscal (accounting) period during which the benefits are received (costs of resources consumed or applied);
- Costs for which the benefits are applicable to future periods are deferred and considered as assets;
- Liabilities for unpaid costs are recorded in the accounting records when goods or services are received; and
- Income for work or services performed on a funded reimbursable order is recorded in the accounting records when reimbursable expenses are incurred.

6.4. Accounting Standards.

The following macro-level standards should be employed in conducting all accounting functions. The basic accounting standards shall be characterized by the following:

- Be complete, accurate, and timely.
- Cover receipts, disbursements, and fund balances.

- Comply with applicable laws and regulations.
- Disclose errors, losses, and gains.
- Receipts shall be recorded immediately upon collection, kept under control, and deposited intact as soon as possible. Cash collections shall not be held to cover cash disbursements.
- Disbursements shall be made only after evidence of performance has been received or an advance payment has been authorized. Disbursements shall be recorded promptly in the applicable DoD accounting system.
- Accounting records shall be closed at the end of each accounting period so that all cash transactions and only those transactions completed during that accounting period are included.
- Cash receipts and disbursements are to be reconciled with appropriate documents and accounting records, as applicable, within each accounting period.
- Foreign currency shall be accounted for in subsidiary accounts separate from U.S. currency. Foreign currencies must be reported at the U.S. dollar equivalent using the exchange rates prescribed by the Secretary of the Treasury. The fact that a foreign currency is not freely exchangeable shall be footnoted on reports. Accounting entities frequently prepare financial statements for their own use, which may or may not be in U.S. dollars. These lower level statements shall be translated into U.S. dollars when used to prepare departmental financial statements.

6.4.1. Minimum Documentation Requirements.

Each and every transaction must be based upon a valid activity requirement. All transactions must be supported by a properly executed and duly authorized source document such as a purchase order, travel order, invoice, receipt, or payment voucher. Documentary evidence of completed transactions is a fundamental requirement of accounting and the minimum evidential matter required for establishing an audit trail and the preparation of financial status reports.

6.4.2. Documentation Standardization.

The Standardized Accounting and Reporting System-Field Level (STARS-FL) within DoN requires documentation standardization. Prior to the implementation of STARS-FL, each major claimant utilized a variety of methods to execute their programs and to document accounting transactions. The benefits to be realized from standardization are the ability to compare the financial performance and mission accomplishment across service lines and to provide meaningful and accurate reports to Congress and higher authority.

6.4.2.1. Standard Document Numbers.

The use of Standard Document Numbers (SDN) is required to support documentation standardization. A SDN is a 14 or 15-position, alphanumeric code. The number of positions is determined by document type, (MILSTRIP 14/other documents 15). The DCN is designed to uniquely and uniformly identify financial and financial-related documents prepared in the Department of the Navy. The SDN is the driving force in the tracking of individual costs on a transaction-level basis.

A 14-position MILSTRIP SDN is constructed to identify the Military Service, the Requisitioner, Julian Date, and a unique Serial Number as shown in the following example:

N-68095-0031-1234

N=Navy 68095=Requisitioner 0031=Julian Date 1234=Serial Number

The 15-position SDN is a unique number constructed so as to identify the Military Service, the Requisitioner, Fiscal Year, Document Type, and Serial Number as shown in the following example:

N-00203-02-WR-38451

N=Navy 00203=Requisitioner 02=Fiscal Year WR=Document Type 38451=Serial Number

The 9th and 10th positions of the 15-position DCN indicate the document type. In the preceding example "WR" indicates that this is a SDN for a Work Request (NC2275).

6.4.2.2. Standard Job Order Numbers.

The use of Standard Job Order Numbers serves to support standardization, consistency, and uniformity. Standard Job Order Numbers can only be established by BUMED for non-reimbursable costs. A Job Order Number (JON) is an eleven-position data element that is used to accumulate costs in the STARS-FL accounting system. It identifies costs to a specific type of service or function within an operating budget or allotment and is constructed as follows:

Table 1. Standard Job Order Numbers.

Standard Job Order Numbers	
Position	**Purpose Or Remarks**
1 – 5	Operating Budget or Chargeable UIC
6	Last Digit of Fiscal Year
7 – 11	Serial Number (Funds Administering Activity (FAA) assigns number except for those specifically identified as mandatory for civilian pay system use.)

6.4.3. General Transaction Requirements.

6.4.3.1. Commitments.

Commitments are administrative reservations of funds based on firm procurement directives, orders, requests, or equivalent instruments that authorize the creation of obligations without further approval by the official responsible for certifying the availability of funds.

The effect of entering into a commitment is to reserve funds for future obligations. Issuing a commitment authorizing obligations in excess of a formal subdivision of funds could result in an antideficiency act violation of 31 U.S.C., Sections 1341 or 1517. A commitment is subject to cancellation by the approving authority, provided it has not been obligated. Commitment accounting is required for all appropriations, including expired appropriations. While commitment reporting may not be required, commitment accounting is required without exception.

Initiations are similar to commitments since they are an administrative reservation of funds based upon procurement directives, requests, or equivalent instruments. They allow for preliminary negotiation of procurement actions but require certification of fund availability before incurring commitments / obligations. Control of initiations must be maintained to help keep commitment actions within the available subdivision of funds.

Initiations are not part of the official accounting requirements. However, requiring initiation accounting will ensure that the procedures and practices are necessary and cost effective.

To ensure proper administration and control of the commitment / obligation transaction cycle, financial management personnel shall take into consideration the following:

- The effect of commitments on over-obligation of funds and potential anti deficiency violations;
- The rules for recording commitments;
- Commitment documents;
- The role of commitments in funds control; and
- Commitments for contingent liabilities.

Resource managers are responsible for ensuring that each of the following is observed to preserve the integrity of the system:

- Reviews of commitment files are made on a regular basis, at least monthly.

- Commitments that are invalid or will not be obligated are reduced or canceled before the appropriation expiration.

6.4.3.1.1. Instructions for Recording Commitments.

The following procedures are to be followed when recording commitments.

- Commit funds for only those goods, supplies, or services that are required to meet bona fide needs of the period for which the funds were appropriated. Consider estimated current consumption, procurement lead times, and required stock levels.

- Commit funds for contingent liabilities when they are part of the original estimate. (Ensure that in-scope changes can be accommodated)

- Cancel outstanding commitments when the items for which they exist are obligated.

- Cancel outstanding commitments when funds expire for obligation purposes. Funds must be obligated prior to appropriation expiration.

- Keep detailed, auditable, and verifiable records of commitments (incurred and outstanding). Show the specific amounts for each contract or order authorized to be placed.

6.4.3.1.2. Instructions for Commitment Documents.

A commitment document is an order form used to ensure that funds are available prior to incurring an obligation. Commitments may be accomplished using DD Form 1149 (Requisition and Invoice/Shipping Document) or similar documents having the effect of a firm order or authorization to enter into an obligation. The purposes of the commitment document are:

- To serve as evidence of the first step in the procurement process and to provide all interested individuals a means for review before actual purchase negotiation;

- For use by the resource manager to approve and certify the availability of funds and the correctness of the accounting classification;

- To document the commitment of funds;

- To serve as a worksheet for recording technical requirements information that is necessary for procurement actions;

- To provide space for maintenance of an obligation record in case partial obligations are involved; and

- The initiating office should complete the document in as many copies as necessary to satisfy requirements.

The commitment document should consist of the following information to ensure that the necessary funds are available and to provide an audit trail to the origination of the commitment:

- Requisition number and date;
- Explanation of the necessity for procurement;
- Description and quantity of items requested;
- Signature and title of initiating officer and authorized approving officer;
- Proper use and certification of fund availability;
- A record of obligations incurred to determine the balance of the obligation when partial obligations are involved;
- The amount of each purchase order, contract, or other obligation document related to the commitment;
- The unobligated balance of the commitment; and
- Any remarks necessary for administrative control of the transaction or activities in connection with the commitment.

Note: Reconcile all commitment records to automated accounting systems at least quarterly. Monthly reconciliation is recommended. Any unauthorized commitments identified during the reconciliation process require investigation to determine if the government should be held liable for the services or products received as a result of the unauthorized commitment. Written documentation of reconciliations is required.

6.4.3.2. Obligations.

An obligation is any action that legally binds the U.S. Government to make a payment. Except as authorized under 41 U.S.C. 11, RS 3732, incurring an overobligation or an overexpenditure is a violation of the Antideficiency Act, whether or not it is recorded in the accounting records. Obligations are of extreme importance to activity commanders in carrying out their fiduciary responsibilities. Obligations are an indication of the command's execution of current programs and are the basis for analyzing "planned" execution and comparing it with "actual" obligations. Resource managers should focus management's attention on current programs that are not being executed as planned. Below are some examples of issues that must be monitored:

- Travel and training funds that may be exhausted before fiscal year-end.
- The fund availability impact on open requisitions.
- Unplanned expenditures.
- Obligation execution patterns that are inconsistent with fiscal year-end account expiration and procurement action cutoff-dates.
- Historical trend analysis that reflects needed changes to plans, policies, or procedures.
- Local resource management impacts of legislative changes, higher headquarters directives, or reporting requirement changes.

To effectively manage obligations, resource managers must fully understand: each type of obligation and its documentation; transaction volume; normal event frequencies; processing procedures; automated system interfaces; and available automated system capabilities used to support analysis.

Canceling an obligated balance does not relieve the U.S. Government of its legal liability to pay for services rendered or products delivered. Accounting records provide the official financial status of the account. An audit trail must remain intact after accounts are canceled to support the existing liability against future appropriations. The audit trail must identify the original year of the appropriation. Disbursements made from unexpired funds to liquidate these liabilities must cite the year of the original appropriations and can not exceed the unexpended balance of the canceled appropriation.

Resource managers are responsible for applying generally accepted accounting principles. These include assuring the integrity and accuracy of all obligation information contained in official and informal reports and ensuring that obligation documentations satisfy applicable statutory and regulatory guidance. This includes using Standard Document Numbers (SDNs) to record all commitments and obligations. Additionally, resource managers will:

- Post updates to the master job order number table in STARS-FL (e.g. changes in Cost Account Code (CAC) or Fund Code (FC);
- Record control information to support manual updates to the general and subsidiary ledgers;
- Maintain documentation to support suspense account transactions;
- Maintain files of follow-up actions on aged accounts payable and aged accounts receivable; and

- Maintain documentation of transactions submitted to supply activities and higher headquarters for follow-up.

6.4.3.2.1. Procedures by Obligation Type.

Obligation management depends on the type of obligation involved. Specific events are expected to occur within expected time-frames after an obligation of each type. A condition outside the expected pattern may be valid, yet require analysis by the financial staff to determine why the transaction did not fit the expected pattern. Identify the cause or activity responsible for the delay and resolve the condition. Several types of obligations and related forms are:

- NC 2275 Work Request-Obligation occurs when signed and accepted
- NC 2275 Project Order-Obligation occurs when signed and accepted
- NC 2276 Request for Contractual Procurement-Obligation occurs when a contract has been executed
- DD 448 MIPR-Obligation occurs when signed acceptance copy is received
- Obligations based on estimates and administrative determinations. When actual obligation amounts become known, reverse and replace estimated obligations with actual obligations.
- Personnel compensation and benefits.

The following documents are used for personnel compensation and benefits obligations:

- Payroll systems output.
- SF 50 (Notification of Personnel Actions).
- Incentive Awards Nomination and Approval.
- Suggestion Awards.

The following three standards can be used to control and validate obligations.

- Use of the standard document number (SDN).
- Ensure number of unpaid but accrued workdays on monthly payroll are correct.

- Ensure that payroll data is prepared, verified, and controlled for recording accrued payroll expenses into the accounting system.

6.4.3.2.2. Rules of Obligation.

Obligations must satisfy legal requirements before they may be properly recorded to appropriation accounts. Whether appropriations are legally available for obligation and expenditure depends upon the following criterion.

- The purpose of the obligation must be one for which the appropriation was made (31 U.S.C. 1301 (a)).

- The obligation must be incurred within the time that the appropriation was made available for new obligations (31 U.S.C. 1502 (a)).

- The obligation may not exceed the amount appropriated by statute, nor may it be incurred before the appropriation becomes law, unless otherwise provided by law (31 U.S.C. 1341 and 41 U.S.C. 11).

- All obligations are to be promptly recorded as charges to the applicable appropriation. Prompt recording will meet the requirements for control over funds, provide essential management information, and facilitate the preparation of statements and required reports. Documentary requirements for recording obligations incurred in the course of U.S. Government activity are provided in 31 U.S.C. 1501 (a). This provision specifically directs that no amount shall be recorded as an obligation unless it is supported by documentary evidence.

- Obligations incurred consist of the amounts of orders placed, contracts awarded, services received, and similar transactions during an accounting period that will require payment during the same, or a future, period. Such amounts include payments, for which obligations have not been recorded, and adjustments for differences between obligations previously recorded and actual payments to liquidate those obligations. The budgetary account structure requires that the amount of obligations incurred is segregated into undelivered orders and accrued expenditures, paid or unpaid.

- Obligations are classified by the initial purpose for which they are incurred, rather than for the end product or service provided. For example, if payments are made directly for personal services or supplies used in the construction of a building, the amounts should be classified as obligations for personnel compensation or supplies rather than for land and structures. Conversely, if contracts are awarded for the construction of a building, the amounts should be classified in the object class for lands and structures rather than in the object class used to report individual types of materials and services required to construct the building.

- An obligation is sometimes referred to as an Undelivered Order. Any document meeting the criteria of an obligation, issued for material or services that has not been invoiced is an undelivered order. This includes purchase orders issued which cite an appropriation, material requisitions applicable to reimbursable orders issued for material to be delivered from a stock funded inventory. It also includes overhead material requisitions issued by modified industrial activities principally financed with reimbursable orders.

6.4.3.3. Expenses.

Expenses are the costs for the Operation and Maintenance of activities on the accrual accounting basis. Expenses include but are not limited to the cost of civilian labor, labor contracts, supplies, materials, rental of facilities, utilities, maintenance, travel, transportation, equipment, travel, and minor construction. "Expenses," when used as a budget term, is generally any charge to an operation and maintenance appropriation account. Some appropriation accounts, such as the Military Construction and the Research, Development, Test and Evaluation appropriations accounts, provide authority to charge both expense and capital investments to the account. As an accounting term, expense is the value of resources consumed during the current period in producing some output of product or service. Expenses are the actual costs of a product or service, whereas expenditures are the actual payments against an account.

6.4.3.4. Statistical Costs.

Statistical costs are routinely captured in special general ledger accounts known as "Statistical" Accounts. These accounts are usually stated in financial terms, but are not always a part of the basic double-entry (accrual) accounting system chart of accounts. The accounts are established by higher authority to obtain data required for special reporting, special interest items delineated by government officials, or for other valid purposes. Data from the accounts should be utilized at the local level to develop cost awareness among staff and to assist management in planning and controlling costs of operations, and evaluating current performance against the command's plan.

6.4.3.5. Workload.

Workload is quantified by the use of specifically defined work units. Work units are measures of output as a result of the consumption of resources or factors of production. Viewed in another way, BUMED commands produce healthcare in various work units such as outpatient visits and occupied bed-days while consuming labor, materials, supplies, and utilities.

6.4.3.6. Metrics.

Compliance with the accounting standards and reporting requirements necessitates that a formal set of metrics exist, both at the activity level as well as at the BUMED. The following metrics are segregated between finance and accounting functions.

The following seven financial metrics are designed to ensure compliance and serve as a vehicle to detect non-compliance of activity's financial reporting responsibilities. Several of the metrics are based upon employing process improvement initiatives, thus the activity using the metrics will work to improve their financial metric performance as compared to previous years.

- Make timely certification of invoices on at least 95% of invoices
- Process at least 95% of TAD actions within 5 business days of travel completion
- Reduce interest payments in each FY by at least 10% below PY amount
- Eliminate discounts lost within Command control
- Identify delays in invoice processing
- Eliminate Prevalidation Failures
- Maximize EFT / EDI Compliance

The following eight accounting (general funds) metrics are designed to ensure accurate and timely accounting reporting by activities.

- Review Funds Status (% available funds) daily
- Perform Current and Prior Year Obligation Validation Reviews Quarterly
- Eliminate Outstanding Travel Advances > 45 days old
- Eliminate Unmatched Disbursements (UMDs)
- Eliminate Unmatched NC621s
- Eliminate DLA / GSA Suspense Transactions
- Eliminate TEXV Suspense Transactions
- Improve timeliness of reimbursable collections

6.4.4. Initial Transaction Status.

Each transaction must be supported by a properly executed and duly authorized document such as a purchase order, travel order, invoice, receipt, or payment voucher. Such documentary evidence is required for all phases of the transaction from initiation through receipt and final payment. This is a fundamental requirement of accounting since the reliability and accuracy of accounting records is based upon competent evidential matter. Amounts of accrued expenditures and revenues must be recorded only when supported by prescribed documentary evidence and on the basis of initial documentation received. They are adjusted subsequently, if necessary, upon receipt of more accurate documentation. Examples of acceptable initial documentation include receiving reports, bills of lading, job sheets, certified unpaid invoices, and journal vouchers showing administrative estimates by responsible officials. This documentation shall represent a reflection of transactions and performance, which actually occur. When liabilities are incurred as work is performed, rather than when deliveries are made, accruals must be recorded from performance reports for the affected accounting period. Unpaid personnel compensation and benefits, which have been earned as of the end of the pay year, must be accrued in full or in part, e.g., the accrual of annual leave is material and should be recognized annually in the financial statements. Accrued payroll for civilian and military salaries and wages, employer's share of fringe benefits, allowances, foreign nationals,

severance pay, unfunded annual leave, annual leave, and retirement must be recorded and reconciled with the actual payroll.

6.5. General Accounting Processes.

Subscription to a formal set of general accounting processes throughout the heirarchy of each activity, as well as, that encompassing the BUMED maintains the integrity of the system. Specific processes should and must be taken to address several specific accounting processes. Among the breadth of accounting processes requiring special attention are reconciliations, suspense account clearance, job order numbers, and prevalidation.

6.5.1. Specific Processes.

6.5.1.1. Basic Reconciliations.

The following reconciliations provide an internal check and balance among accounting, civilian pay, disbursing, travel, and military pay. Complete and timely reconciliations are essential to ensure the integrity of accounting records and to provide accurate reporting to higher authority. Instructions follow outlining how to perform reconciliations.

- Develop a planned, formal program of reconciliations to include identification of the individuals for each reconciliation.
- Maintain documentary evidence of the performed reconciliations.
- Correct discrepancies as they occur to ensure minimal amounts of time and effort are spent in monthly or annual reconciliations. For example:
  - Correct all out-of-balance conditions and edit errors before month-end.
  - Correct all subsidiary ledger errors before month-end.
  - Reconcile general ledger account balances with subsidiary records. Perform this reconciliation at least monthly to validate the integrity of the accounting system. General ledger balances, subsidiary ledger balances, outgoing report values, and subsidiary file values are required to be equal.
  - Research differences and erroneous values and correct promptly by processing transactions in books of original entry. The value of the subsidiary files must govern the values of the outgoing reports, subsidiary ledgers, and general ledger accounts. Keep work papers as part of the general ledger reconciliation file.
  - Reconcile accepted reporting data by the DFAS Field Site, via feedback reports.

The following procedures are provided for accomplishing corrections to the Centrally Billed Accounts Transportation (CBAT):

Correction Process

Background

The Department of the Navy (DoN) procures airline tickets through Navy Commercial Transportation Offices using SATO Travel. Through a government-wide contract airline ticket charges are paid by Bank of America (BOA) to the local carriers. We in-turn must reimburse BOA for their payments to the airline companies.

Every week, a list of travel orders (the air line ticket portion) is received that could not be paid to BOA due to lack of obligation or (insufficient obligation) in STARS-FL. These are the "problem" travel orders that have failed pre-validation and thus require immediate attention.

To deal with the recent inability to pay BOA in a timely manner, a correction process has been established to aggressively and quickly deal with suspended CBA transactions. Because of the nature of STARS OnePay (OP), all transactions must match before an invoice can be validated and paid. One transaction can hold up an entire invoice of hundreds of transactions.

Summary of Correction Process

1) DFAS Norfolk will run a CBA suspended transaction listing no less than once a week. This listing can be access by visiting the following GTSWEB daily at: https://mzd.mech.disa.mil/STARS/GTSWEB/

2) Weekly, MED-14 will run a CBAT listing from the GTSWEB and send the CBA suspended transaction listing (excel worksheet), segmented by UIC to HSOs for distribution and appropriate action by field activities.

3) Field activities will obligate enough funds to clear the identified transactions using the standard document number (SDN) and line of accounting (LOA) identified on the invoice.

4) A response is due for every identified transaction and must be annotated on the Excel spreadsheet.

5) MED-14 will forward a correction notice through ASN/FMO to DFAS Norfolk (as they are received) for action.

6) DFAS Norfolk will process the correction in STARS-One Pay.

Supplemental Detailed Information

1) Overview

a) The spreadsheet contains the suspended transactions for each activity.

b) Columns A through T contain the data that we received from DFAS Norfolk. Since DFAS Norfolk uses this information to look up the original transaction, this data must not be overwritten.

2) Corrective Process

a) **Obligate "As-Is"**
To expedite payment and minimize the corrections forwarded to DFAS, field activities are reminded to obligate suspended transactions "as-is" whenever possible. You can deal with correcting the charge after it is paid and processed through the accounting system by performing a cost transfer to the appropriate line of accounting after the expenditure (610 C) is posted in STARS-FL. In these instances, in column **"E"** (see sample spreadsheet) headed **"Obligate As Is",** enter a **"YES"** to indicate that you obligated against the record as is.

b) **ACRN AA/AB or vice versa**
Per ASN/FMO guidance, we are required to record obligations in STARS-FL as they are listed on the Bank of America invoice, **even if the ACRN is incorrect**. In the past we have had some resistance from DFAS because of ACRN types of errors. Until further notice you should obligate against the cited **ACRN**.

c) **Incorrect Document Number and AAA**
Where it is not possible to obligate against the transaction as is, leave column headed "Obligate As Is" blank. Enter the corrected information in the appropriate columns. For example, if the document number needs to be changed by DFAS Norfolk, you would leave column headed "Obligate As Is" blank and enter the corrected document number in column **"G"** headed **"Doc No. Correct".** Only enter data that needs to be corrected.

d) **Contact NAVPTO/CTO Offices**
Field activities should investigate the cause of the ACRN error and try to curtail its occurrence by contacting your NAVPTO/CTO offices and impress upon them the importance of loading information correctly into their reservation system.

e) **Credit Transactions**
CBA invoices frequently include "credit" transactions (primarily refunds for cancelled tickets). Because these transactions are part of the invoice, they must also pre-validate for the invoice to process in STARS OP. If a ticket was cancelled, activities may have already adjusted the obligation to reuse their funds, not realizing that the charge and credit are in the billing system.

When a ticket is issued and later cancelled, activities must ensure that an obligation of at least **$.01** is outstanding so that the record can remain in Field Accounting Document Abstract (FADA) or until the charge and credit process. The CBA invoice program developed by SPAWAR "flags" zero balance transactions to alert the activity to post an obligation so the transaction will not be deleted from the FADA.

f) **Insufficient Obligations**
Upon receipt of the CBAT report, field activities will verify that an obligation has been established, and that the amount obligated is adequate to cover the airfare. In the past, I have accepted corrections with insufficient obligations. Corrections submitted with insufficient obligations will be returned to the sender.

g) **Transactions belong to other activities**
If a suspended transaction does not belong to your activity, please notify us via e-mail so it can be correctly distributed. If you know whom the transaction should go to, please include that information in your e-mail.

h) **Report IDA 128/129**
Monitor the IDA 128 or IDA 129 report daily to identify transactions suspended in STARS-OP.

3) Points of Note

a) Pertinent fields that require an exact match with DFAS are the following:

1) Requisition Number or Document Number
2) Authorization Accounting Activity (AAA)
3) ACRN (as listed in the spreadsheet)

b) There are some older transactions that remain on the list. If you already identified a correction from the previous list, you do not have to resubmit to us, however, make sure you have obligated under the corrected SDN/LOA.

4) Deadline of CBAT submission

a) COB every Tuesday (i.e., spreadsheet received Monday, submit corrected file to MED-14 NLT COB Tuesday). If Monday is a holiday, return corrections on Wednesday.

b) If you have circumstances that prevent you from taking action, for example, if the document number belongs to one of your chargeable UICs and have not yet received their response, please advise us ASAP.

c) If the activity does not respond in a timely manner, we will then record the obligation in STARS-FL. Please ensure that field activities DO NOT deobligate or otherwise modify these transactions. If we obligated against a JON that you feel is inappropriate, please feel free to perform a cost transfer to the appropriate LOA after the expenditure (610C) is posted in STARS-FL.

d) With your cooperation in this matter, we can all achieve a higher level of efficiency and will get these off the GTSWEB, off the IDA reports and get the invoices paid quicker!

e) Once all the obligations have been made and/or corrections identified by each activity, return the file to Jenny A. Carlos at JACarlos@us.med.navy.mil

f) Any questions regarding this process should be directed to Jenny A. Carlos at (202) 762-3578.

Table 2. CBAT Sample Spreadsheet.

CLIN	DCN	DATE	AMT	OBLIGATE AS IS	REQ_NR	DOC. NO. CORRECT	FY	APPN	SBHD	BCN	AAA	AAA CORRECT	ACRN	ACRN CORRECT	ERROR TYPE	TICKET NO.	TRAVELER	NAME	UIC	REPORT DATE
0008	2CFL3HQ	3/20/2002	$ 607.25	YES	N0001800TOC0112		00	0130	188M	00018	A68688		AA		WN	0121810216209	FRALEY	J	00018	3/25/2002
0446	2CFL3FV	3/19/2002	$ 795.06		N0001802MD31CMF	N0001802MD00CMF	02	0130	188M	00018	A68688		AA		WN	0057081477697	CARLSON	S	00018	3/22/2002
0491	2CFL3HT	3/21/2002	$ 298.00	YES	N0001802TOC0107		02	0130	188M	00018	A68688		AA		WN	0167082584505	CALDERWOOD	D	00018	3/25/2002
0138	2CFL3IJ	3/25/2002	$ 357.00	YES	N0010502TO00523		02	0130	188E	32185	A68688		AA		WN	5267082837482	GRIMM	V	00105	3/29/2002
0123	2CFL3IA	3/21/2002	$ 608.00		N0020303TO12335	N0020302TO12335	02	0130	188D	00203	A68688		AB		WN	0067081980790	SHERRARD	J	00203	3/25/2002
0052	2CFL3HT	3/21/2002	$ 790.50	YES	N0021102TON2196		02	0130	188E	00211	A68688		AB		WN	0017081595920	TREFFINGER	J	00211	3/25/2002
0420	2CFL3HT	3/21/2002	$ 315.50	YES	N0021102TORU002		02	0130	188E	00211	A68688		AB		WN	0167080667162	LETADA	R	00211	3/25/2002
0426	2CFL3HT	3/21/2002	$ 312.50	YES	N0021102TON2191		02	0130	188E	00211	A68688		AB		WN	0167080667198	HATLEY	T	00211	3/25/2002
0427	2CFL3HT	3/21/2002	$ 232.00	YES	N0021102TON2193		02	0130	188E	00211	A68688		AB		WN	0167080667199	WALTER	P	00211	3/25/2002
0428	2CFL3HT	3/21/2002	$ 312.50	YES	N0021102TON2189		02	0130	188E	00211	A68688		AB		WN	0167080667200	KAFORSKI	G	00211	3/25/2002
0484	2CFL3HT	3/21/2002	$ 200.00	YES	N0021102TON2194		02	0130	188E	00211	A68688		AB		WN	0167082287410	BENOZA	R	00211	3/25/2002
0489	2CFL3HT	3/21/2002	$ 200.00	YES	N0021102TON2195		02	0130	188E	00211	A68688		AB		WN	0167082287477	PAULINO	A	00211	3/25/2002
0459	2CFL3HT	3/21/2002	$ 566.50	YES	N0023202TOM0201		02	0130	188D	00232	A68688		AA		WN	0167081595905	VOSS	S	00232	3/25/2002
0469	2CFL3IA	3/21/2002	$ 481.00		N0023203TOM0204	N0023202TOM0204	02	0130	188D	00232	A68688		AA		WN	0377081980870	MEYER	C	00232	3/25/2002
0396	2CFL3IB	3/18/2002	$ 361.00	YES	N0028502TOCC110		02	0130	188D	00285	A68688		AB		WN	0057079753905	TRUJILLO	E	00285	3/29/2002
0487	2CFL3IB	3/18/2002	$ 368.50	YES	N0028502TOCC110		02	0130	188D	00285	A68688		AB		WN	0067079753906	TRUJILLO	E	00285	3/29/2002
0320	2CFL3HW	3/19/2002	$ 676.50		R0336802TO13209	N0622A02TO40676	02	0130	188E	0622A	A68688		AA		WN	0067085251144	DAMRON	G	03368	3/25/2002
0107	2CFL3IJ	3/25/2002	$ 291.00	YES	N0622A02TO40809		02	0130	188E	0622A	A68688		AB		WN	0377082837469	WAY	D	0622A	3/29/2002
0058	2CFL3HR	3/21/2002	$ 352.00		N0662A02TO40635	N0622A02TO40635	02	0130	188E	0662A	A68688		AB		WN	0167078667207	HAUGEN	D	0662A	3/25/2002
0115	2CFL3IM	3/25/2002	$ 735.50	YES	N6854602TO00387		02	1319	B998	63116	A68892		AA		WN	0067084210341	RUSSELL	K	068556	3/29/2002
0434	2CFL3IM	3/25/2002	$ 384.00		N6311602TOM3082		02	1319	B6ZZ	63116	A68892		AA		WN	0377081932284	PARKER	S	068556	3/29/2002
0726	2CFL3HT	3/21/2002	$ 340.00		N3239801TO0D044	N3239802TO0D044	01	1319	B521	32398	A68892		AA		WN	4017085434239	GULLETT	J	068598	3/25/2002
0137	2CFL3IM	3/25/2002	$ 367.00		3240827N0622A7E	N0622A02TO40827	02	0130	188E	0622A	A68688		AA		WN	0067084210477	HARTZELL	M	24082	3/29/2002
0106	2CFL3IM	3/25/2002	$ 143.50		N3138022TOTT017	N3138002TOTT017	02	0130	188D	0751A	A68688		AA		WN	0067084210315	BODINE	J	31380	3/29/2002
0133	2CFL3IM	3/25/2002	$ 885.00	YES	N3138002TOTT021		02	0130	188D	0751A	A68688		AB		WN	0067084210465	PENE	R	31380	3/29/2002
0146	2CFL3IM	3/25/2002	$ 287.00	YES	N3138002TOTT020		02	0130	188D	0751A	A68688		AA		WN	0067263819020	MARQUEZ	P	31380	3/29/2002
0148	2CFL3IM	3/25/2002	$ 287.00	YES	N3138002TOTT018		02	0130	188D	0751A	A68688		AA		WN	0067263819025	MCLARNON	C	31380	3/29/2002
0205	2CFL3IM	3/25/2002	$ 764.70	YES	N3138002TOTT015		02	0130	188D	0751A	A68688		AA		WN	0167081932282	PENE	R	31380	3/29/2002
0206	2CFL3IM	3/25/2002	$ 831.20	YES	N3138002TOTT016		02	0130	188D	0751A	A68688		AA		WN	0167081932285	MCLARNON	C	31380	3/29/2002
0454	2CFL3IM	3/25/2002	$ 143.50		N3138022TOTT017	N3138002TOTT017	02	0130	188D	0751A	A68688		AA		WN	0377084210314	BODINE	J	31380	3/29/2002
0071	2CFL3IJ	3/25/2002	$ 150.50	YES	N3218502TO00468		02	0130	188E	32185	A68688		AA		WN	0377082837328	HOLT	D	32185	3/29/2002
0354	2CFL3IA	37336	317		N3239902TOTMO20		02	0130	188D	0751A	A68688		AB	AA	WN	0067263590335	WILLENBERG	N	32399	3/25/2002

CLIN	DCN	DATE	AMT	OBLIGATE AS IS	REQ_NR	DOC. NO. CORRECT	FY	APPN	SBHD	BCN	AAA	AAA CORRECT	ACRN	ACRN CORRECT	ERROR TYPE	TICKET NO.	TRAVELER	NAME	UIC	REPORT DATE
0378	2CFL3IA	3/21/2002	$ 596.00		N32447O2TOC1008	N32557O2TOC1008	02	0130	188D	00203	A68688		AB		WN	0127081980792	LAUBE	K	32447	3/25/2002
0030	2CFL3IJ	3/25/2002	$ 532.00	YES	N3261502TO00455		02	0130	188E	32185	A68688		AA		WN	0067082837481	PRUSS	M	32615	3/29/2002
0520	2CFL3HT	3/21/2002	$ 312.50	YES	N4383102TO00436		02	0130	188E	68326	A68688		AA		WN	0167083459840	NIEGSCH	J	43831	3/25/2002
0614	2CFL3HT	3/21/2002	$ 200.00		14383102TO00422	N4383102TO00422	02	0130	188E	68326	A68688		AA		WN	0167086494338	BERKERS	C	43831	3/25/2002
0445	2CFL3HT	3/21/2002	$ 312.50	YES	N4454202TO00073		02	0130	188E	68326	A68688		AB		WN	0167081595844	MCGUIRE	D	44542	3/25/2002
0569	2CFL3HT	3/21/2002	$ 200.00	YES	N4846302TO00373		02	0130	188E	0608A	A68688		AB		WN	0167084823629	AUSMUS	M	48463	3/25/2002
0309	2CFL3FK	3/14/2002	$ 291.00		N4912502TO00197		02	0130	188E	32185	A68688		AB		WN	0377082464102	WILLIAMS	F	49125	3/18/2002
0559	2CFL3HT	3/21/2002	$ 312.50		N5383102TO00434	N4383102TO00434	02	0130	188E	68326	A68688		AB		WN	0167084189775	MILES	J	53831	3/25/2002
0177	2CFL3IR	3/26/2002	$ 795.51	YES	N6231302TO20025		02	0123	188H	62313	A68688		AA		WN	0127084637683	OLOUGHLIN	P	62313	3/29/2002
0234	2CFL3IR	3/26/2002	$ 845.20	YES	N6231302TO20036		02	0123	188H	62313	A68688		AA		WN	0167082571960	TENGASANTOS	F	62313	3/29/2002
0770	2CFL3HV	3/19/2002	$ 205.00	YES	N6311702TOT0059		02	0130	188E	68546	A68688		AB		WN	5267081643404	GARLAND	E	63117	3/25/2002
0025	2CFL3GN	3/15/2002	$ 812.71	YES	N6542802TO00116		02	0130	188D	65428	A68688		AB		WN	0017079071875	HIGGINS	D	65428	3/22/2002
0076	2CFL3GN	3/15/2002	$ 786.40	YES	N6542802TO00133		02	0130	188D	65428	A68688		AB		WN	0017081537462	CALIP	V	65428	3/22/2002
0078	2CFL3GN	3/15/2002	$ 575.90	YES	N6542802TO00134		02	0130	188D	65428	A68688		AB		WN	0017081537469	FAIL	R	65428	3/22/2002
0109	2CFL3GN	3/15/2002	$ 1,051.40	YES	N6542802TO00138		02	0130	188D	65428	A68688		AB		WN	0017083750109	FLYNN	D	65428	3/22/2002
0179	2CFL3GN	3/15/2002	$ 1,272.66	YES	N6542802TO00177		02	0130	188D	65428	A68688		AB		WN	0067083750197	RIVERA	C	65428	3/22/2002
0031	2CFL3FI	3/14/2002	$ 108.50		N6609802TO00405	N6609802TOP0405	02	0130	188E	66098	A68688		AA		WN	0067084973577	HOFFMAN	S	66098	3/18/2002
0129	2CFL3FI	3/14/2002	$ 358.50		N6609802TO00405	N6609802TOP0405	02	0130	188E	66098	A68688		AA		WN	0377084973576	HOFFMAN	S	66098	3/18/2002
0153	2CFL3FI	3/14/2002	$ 241.00		N6609802TOP0332		02	0130	188E	66098	A68688		AA		WN	5267084973573	MITCHELL	L	66098	3/18/2002
0201	2CFL3HV	3/19/2002	$ 433.80	YES	N6610102TO00625		02	0130	188D	66101	A68688		AB		WN	0067080907061	JACKSON	D	66101	3/25/2002
0202	2CFL3HV	3/19/2002	$ 433.80	YES	N6610102TO00626		02	0130	188D	66101	A68688		AB		WN	0067080907062	JACKSON	D	66101	3/25/2002
0222	2CFL3GF	3/14/2002	$ 736.37		N6610102TOOO411		02	0130	188D	66101	A68688		AB		WN	0759647285389	LANE	D	66101	3/22/2002
0544	2CFL3IR	3/26/2002	$ 607.20		N6809802YO30019	N6809802TO30019	02	0130	188H	68098	A68688		AB		WN	1737083819973	KHAW	N	68098	3/29/2002
0035	2CFL3HQ	3/20/2002	$ 1,355.50		N6829202TO00063		02	0130	188H	68292	A68688		AA	AB	WN	0127083689800	CHEATHAM	J	68292	3/25/2002
0036	2CFL3HQ	3/20/2002	$ 1,355.50		N6829202TO00063		02	0130	188H	68292	A68688		AA	AB	WN	0127083689802	CHEATHAM	K	68292	3/25/2002
0037	2CFL3HQ	3/20/2002	$ 1,355.50		N6829202TO00063		02	0130	188H	68292	A68688		AA	AB	WN	0127083689804	CHEATHAM	J	68292	3/25/2002
0038	2CFL3HQ	3/20/2002	$ 1,355.50		N6829202TO00063		02	0130	188H	68292	A68688		AA	AB	WN	0127083689806	CHEATHAM	J	68292	3/25/2002
0347	2CFL3IA	3/21/2002	$ 310.00		N6845602TO00273	N6854602TO00273	02	0130	188D	0741A	A68688		AB		WN	0067263252629	ALMOND	M	68456	3/25/2002
0228	2CFL3HZ	3/21/2002	$ 917.70	YES	N6854602TO00466		02	0130	188E	68546	A68688		AB		WN	0127086249168	LEBRON	C	68546	3/25/2002
0252	2CFL3IA	3/21/2002	$ 317.00	YES	N6854602TO00302		02	0130	188E	68546	A68566		AB		WN	0067085122737	DUDLEY	J	68546	3/25/2002
0338	2CFL3IA	3/21/2002	$ 310.00	YES	N6854602TO00470		02	0130	188E	68546	A68688		AB		WN	0067263252579	DAVENPORT	N	68546	3/25/2002
0345	2CFL3IA	3/21/2002	$ 317.00	YES	N6854602TO00032		02	0130	188E	68546	A68688		AB		WN	0067263252623	KOPPY	C	68546	3/25/2002
0002	2CFL3GQ	3/15/2002	$ 139.40		N6887502TO00089	N6887502TO04089	00	2130	188D	68875	A68688		AA		WN	0019785998831	COONEY	T	68875	3/22/2002
0010	2CFL3GQ	3/15/2002	$ 1,630.20		N6887502TO00090	N6887502TO02090	00	2130	188D	68875	A68688		AA		WN	0169785998552	BURNS	K	68875	3/22/2002

CLIN	DCN	DATE	AMT	OBLIGATE AS IS	REQ_NR	DOC. NO. CORRECT	FY	APPN	SBHD	BCN	AAA	AAA CORRECT	ACRN	ACRN CORRECT	ERROR TYPE	TICKET NO.	TRAVELER	NAME	UIC	REPORT DATE
0012	2CFL3GQ	3/15/2002	$ 1,409.27		N6887502TO00092	N6887502TO02092	00	2130	188D	68875	A68688		AA		WN	0379637179141	WYMER	R	68875	3/22/2002
0050	2CFL3GQ	3/15/2002	$ 1,259.87	YES	N6887502TO00109		00	2130	188D	68875	A68688		AA		WN	1089785998993	ROTH	M	68875	3/22/2002
0051	2CFL3GQ	3/15/2002	$ 1,259.87	YES	N6887502TO00109		00	2130	188D	68875	A68688		AA		WN	1089785998994	ROTH	L	68875	3/22/2002
0052	2CFL3GQ	3/15/2002	$ 1,259.87	YES	N6887502TO00109		00	2130	188D	68875	A68688		AA		WN	1089785998995	ROTH	A	68875	3/22/2002
0053	2CFL3GQ	3/15/2002	$ 854.88	YES	N6887502TO00109		00	2130	188D	68875	A68688		AA		WN	1089785998996	ROTH	C	68875	3/22/2002
0055	2CFL3GQ	3/15/2002	$ 1,677.99	YES	N6887502TO00069		00	2130	188D	68875	A68688		AA		WN	1179785998594	ABRAMS	A	68875	3/22/2002
0237	2CFL3GF	3/14/2002	$ 2,333.59		N6887502TO00088	N6887502TO02088	02	0130	188D	68875	A68688		AA		WN	0759647307768	MOORE	E	68875	3/22/2002
0943	2CFL3IB	3/18/2002	$ 302.50		N6890302MDO0CMF	N6890302MD00CMF	02	0130	188M	68903	A68688		AA		WN	0377079753982	SIMANTS	R	68903	3/29/2002
0059	2CFL3HR	3/21/2002	$ 352.00		NO662A02TO40634	N0622A02TO40634	02	0130	188E	00622	A68688		AB		WN	0167078667208	PATEL	A	O662A	3/25/2002

6.5.1.1.1. Transaction Reconciliation.

Complete and timely transaction reconciliations are essential to ensure the integrity of accounting records and provide accurate reporting to higher authority. Transaction reconciliations are performed at the local command level and mandate the matching of every document number that is an obligation. Obligations should be entered into STARS-FL. If orders are in but reconciliation has not been performed, an overobligation status may occur which will result in a violation of the Anti-Deficiency Act.

6.5.1.1.2. General Ledger Reconciliation.

Reconcile general ledger account balances, subsidiary ledger values, and outgoing report values monthly. Reconcile manual subsidiary records to pertinent general ledger accounts and open document files at least once each quarter. Stagger the reconciliation, if necessary, by type of balance. If this is done, reconcile each subsidiary file at least every third month. It is mandatory that all commands perform a Trial Balance Reconciliation on a monthly basis.

Note: Written documentation of the reconciliation must be retained for command reviews. The balancing and reconciliation of General Ledger Accounts are incorporated in the USSGL. The USSGL Trial Balance Report, current fiscal year, reconciliation formulas and management report reconciliation to the Trial Balance Report are provided in the STARS-FL online user's guide.

The STARS-FL accounting system contains a function which may be accessed via the LXR05S1 screen to perform a monthly Trial Balance reconciliation. Financial management personnel should become totally familiar with the formulas contained in STARS-FL in order to gain a complete understanding of the general ledger account relationships.

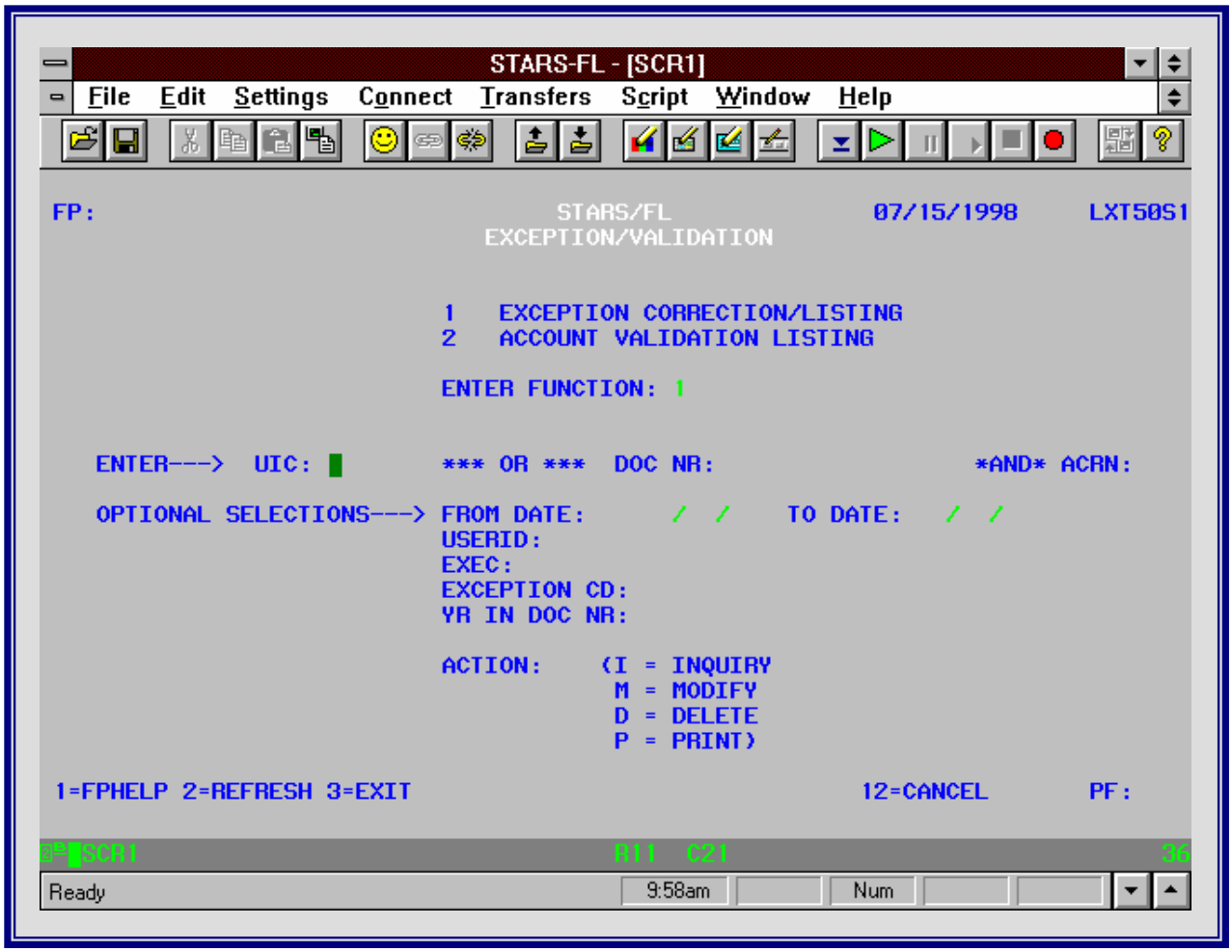
6.5.1.2. Suspense Account Clearance.

Resource managers must ensure that timely actions are taken to investigate and resolve all problem transactions that have resulted in a posting to a suspense account. The importance of this action can not be overemphasized due to the potential impact on command funding. Suspense accounts must be cleared and the appropriate cost transfers (this is not a true cost transfer, it is inputting the correct JON to clear the account), accomplished as soon as possible following the date upon which the transaction was posted to the suspense account. The failure of an activity to clear a suspense account can result in an erroneous charge to the activity's funds and could potentially result in a violation of the Anti Deficiency Act.

The Transaction Exception Listing (FP TEXV) is a file of transactions that failed the validation tables to enter the STARS-FL system. Exhibit 1 contains a STARS-FL: screen for illustration purposes. Since these transactions have not entered the system, they do not affect available balances; unlike the SGLA 1010.0500 Suspense Listing. <u>If your obligation transactions are hitting the TEXV, they are not adjusting your unobligated funds and this can understate your financial records.</u>

This file should be reviewed daily. The 1010.0500 accounts are exceptions that have been paid and reduce your available funds but have not posted to an accurate SDN. The 6100.0111 account works the same way as the 1010.0500 account, but the expenditures instead have posted to a pre-determined suspense JON and must be reallocated to the correct JON. All labor suspense will fall under, and can be viewed on several INFOPAC reports and STARS-FL screen FP:L930, by pay period or cumulative.

Exhibit 1. STARS-FL Screen: Exception/Validation, LXT50S1.



The Funds Administering Activity (FAA) is responsible for clearing all obligation or A/P transactions found in this file. The Authorization Accounting Activity (AAA) is responsible for clearing all expenditure transactions.

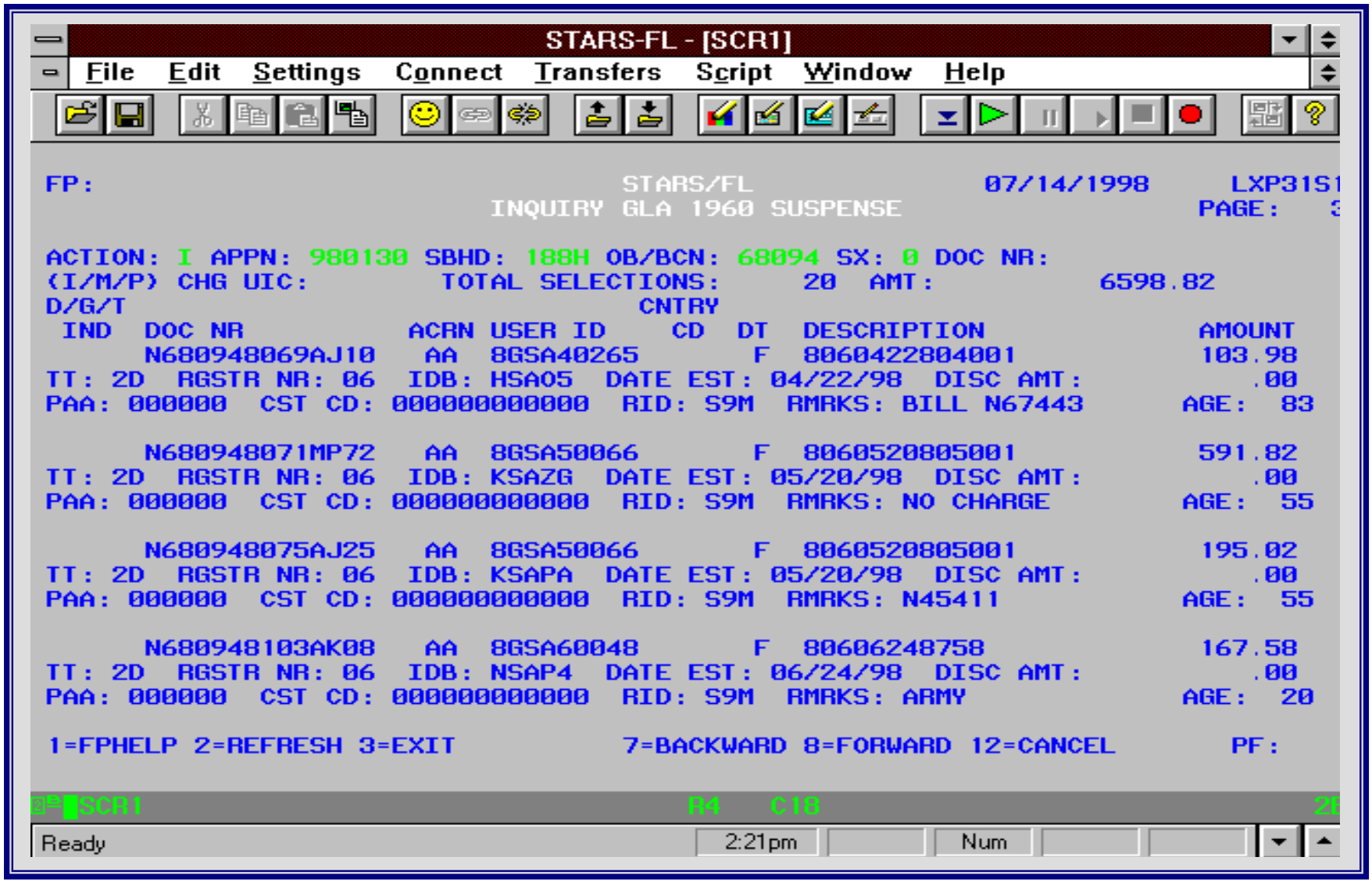
Civilian pay can end up in suspense if the Job Order Number (JON) or other data element is incorrect. STARS-FL allows the user to identify civilian pay transactions in suspense and to perform cost transfers to clear the suspense account.

This is an unmatched transaction, not a true suspense; the funds have been subtracted from the available fund balance. Action required is to modify the field that has incorrect information using the M (modify) menu option in STARS-FL.

Note: There is no Ledger for these types of transactions in the USSGL trial balance report.

The Suspense Ledger (FP S960) lists transactions for which there is no obligation or an insufficient obligation. Reasons for suspense are: invalid document number, invalid JON, Not To Exceed (NTE) code set and the expense exceeds the obligation, etc. These transactions are part of the total disbursement amount, which affects your financial records. These transactions should be reviewed daily and should be worked constantly. Each Line Of Accounting (LOA) is listed separately.

Exhibit 2. STARS-FL Screen: GLA Suspense, LXP31S1.



The following procedures should be followed for clearing suspense. If a document is determined to be yours, obligate funds. If funds are obligated under a different document number, modify the suspense document number to match the obligation document number. DoD Regulations require that obligations be established within 10 days. If a document can not be identified as yours, look at the Description field to determine the register number. The register number can be used to identify the originator of the document.

6.5.1.3. Register Numbers & Descriptions.

The Register number, as shown in the first column of figure 2, will determine where the backup document (voucher) can be obtained and who is responsible for obtaining it.

Figure 2. Registers.

Registers	
Reg #	Records Expenditure Resulting From
03	Materials issued from Stock Fund Account
05	Public voucher expenditure and travel
06 07 08 13 14 15	Materials Purchases (Interfund) Civilian payrolls Issues of material from DWCF Funded Reimbursements Unfunded Reimbursements Military pay and allowances
22	Payments made by other Government (US) Departments
33	Collections (refunds or reimbursements)
36	Adjustments to all Registers (except 03 and 07) and NC 2275 / SF1080 Billings

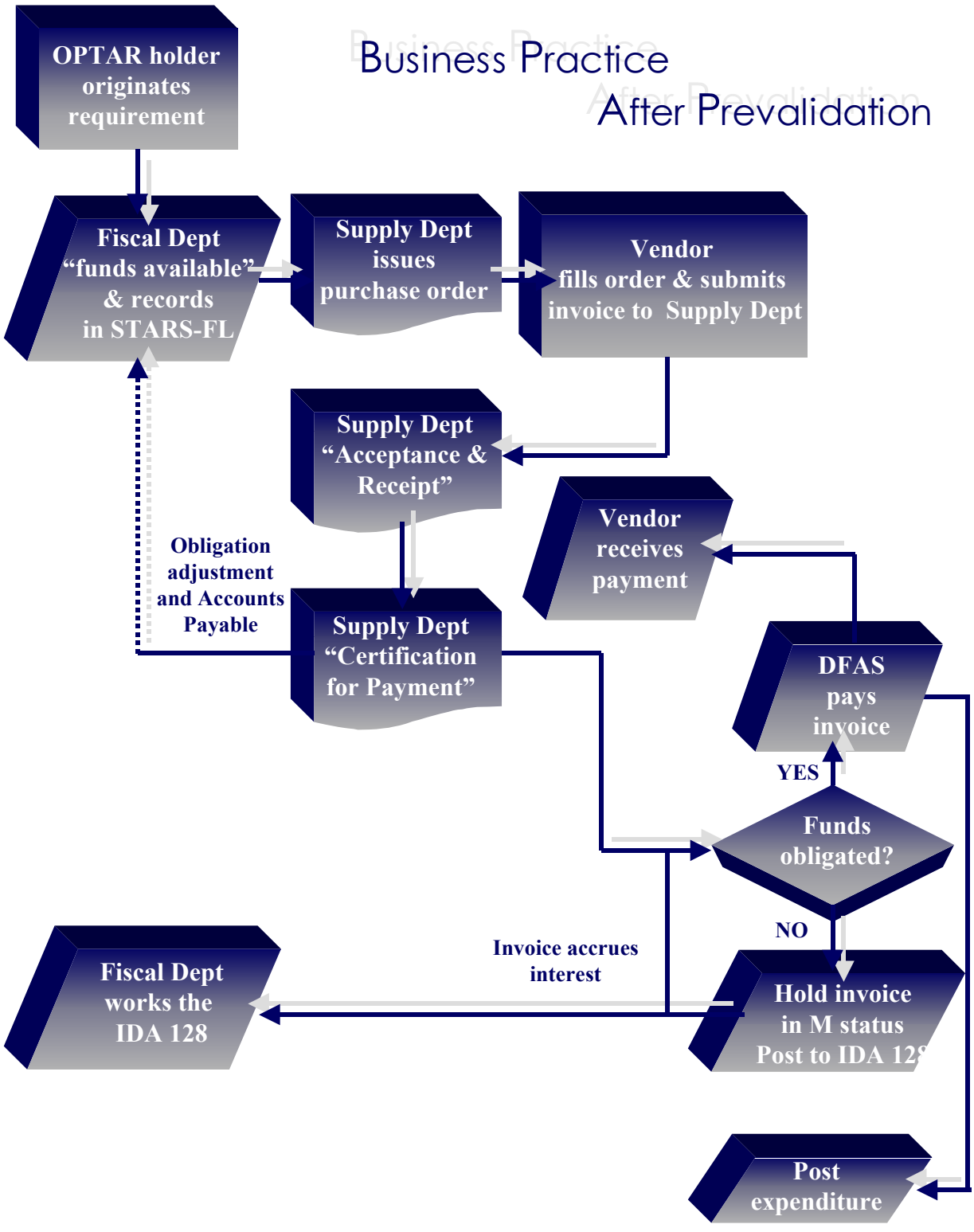
6.5.1.4. Prevalidation.

Prevalidation is a procedure that should be taken to ensure that funds have been obligated prior to the actual disbursement for a given transaction. Prevalidation has reduced UnMatched Disbursements (UMDs) but has resulted in interest payments. The bottom line is that Prevalidation requires a change in business practice at the FAA level to ensure that obligations are in the system before invoices are submitted for payment. Failure to do so results in delayed payments to vendors and interest charges. DoD regulations require that an obligation be established in the official accounting records NLT 10 days after the contracting officer establishes the written / verbal order with vendors. By the time the invoice is received at the DFAS Field Site and fails prevalidation, it has normally been more than 10 days since the order was placed. Therefore, any invoice appearing on the IDA 128 or LXF3113B reports represents a violation of this policy (unless due to error in data element(s)).

Prevalidation is inherent to the invoice certification process. The certifying officer is required to make the following certification: "The accounting

data provided is accurate; funds have been obligated and charges have been applied to the appropriate accounting classification reference number (ACRN); available funds have been adjusted for the amount approved for disbursement and will not be de-obligated; and the attached invoice is correct and proper for payment." If this were really the case, the only items showing on the prevalidation failure reports would be due to input errors at the paying office (e.g. wrong document number, ACRN). Chart 1 illustrates the prevalidation flow process.

Chart 1. Prevalidation Flow Chart.



6.5.1.4.1. Instructions for Completing Prevalidation Process.

The following steps should be taken when completing the prevalidation process. Direction is included to effectively and accurately reflect different types of scenarios that may be encountered (e.g. cross disbursement).

Transactions For Self (TFS): These are transactions where your Authorization Accounting Activity (AAA) pays your invoices. TFS transactions originate in the same network / system where the accounting (obligation) records are held. The current prevalidation threshold for Navy is zero!

Transactions For Other (TFO): These are transactions where another AAA pays your invoices (prevalidation threshold is also zero). TFOs are cross-disbursements from or to other bill paying systems (Army, Air Force) and should be **minimized**. Cross disbursements often result in problem disbursements. This is because there are different Line Of Accounting (LOA) structures amongst the Military Services and the accounting system does not fit all LOAs appropriately. For this reason, ensure that contracting officers always assign payment responsibility for contracts to the AAA that has accounting responsibility for the LOAs being cited (if you are citing AF LOA, find the AF AAA servicing the LOA and send invoices there). Two exceptions:

- Mechanization of Contract Administrative Services (MOCAS): these contracts are paid by DFAS-CO and administered by DCMC; and
- Foreign currency: foreign currency invoices are disbursed through the local disbursing office or by DFAS-CH.

Note: All commands are strongly discouraged from allowing non-Navy activities to ride on your contracts. As the certifying officer, you are responsible for making sure that the "riders" obligate their funds.

The goal is to pay all vendor bills timely and accurately in accordance with the Prompt Payment Act and cash management policies ensuring that there are ***NO*** interest penalties incurred. These goals can be achieved if all the participants listed above accomplish the prescribed actions within the specified timeframes. If these actions or timeframes are neglected, payments will be delayed.

FAA: Assigns document numbers to procurement documents, verifies that funds are available for procurement, and establishes commitments / obligations in the official accounting system. Within the purview of the FAA are the following.

- Ensuring funds are obligated.
- Forwarding invoice package to DFAS SD within prescribed timeframes.

- Checking STARS-One Bill Pay (OBP) in 7-10 working days to make sure invoice was received by DFAS, that it has been entered into the system and that it is scheduled for payment.

AAA: Processes invoices in accordance with Prompt Payment Act (PPA), cash management procedures and DoD Financial Management Regulation (FMR) requirements and issues payment to vendor.

Procurement Activity: Assigns contract numbers to procurement documents. Issues procurement documents to vendor, FAA, receiving / certifying, and (in some situations) to paying activities.

Vendor: Sends materials / services and proper invoice to receiving or certifying activity. Sends Fast Pay invoices to the paying office.

Receiving / Certifying Activity is responsible for:

- Date stamping ALL invoice(s) and shipping documents.
- Verifying description and quantity of materials /services actually delivered or rendered.
- Ensuring that the invoice is proper.
- Verifying cost extensions / totals, and proration of accounting lines.
- Completing the Prompt Payment Certification form.
- Completing other certification requirements, if applicable.
- Attaching a NAVCOMPT 442 discount tag, if applicable.
- Gathering supporting documentation.
- Assembling the invoice package.

6.5.1.5. Monitoring Commitments, Orders, and Obligations.

The importance of monitoring commitments, undelivered orders, and obligations can not be overemphasized. Continuous monitoring to detect errors is required. Once errors are detected: (1) corrections are to be made in a timely manner and re-entered into the appropriate processing cycle; (2) corrections should be made only once; and, (3) the correction itself must be validated. Commands must maintain good funds control procedures to prevent untimely liquidation of obligations, unmatched expenditures, and undistributed disbursements. Obligations must be recorded immediately. Funds control procedures must include fiscal year end procedures to ensure the validity of all obligations and unobligated balances. Administrative funds control must ensure that funds are used economically, efficiently, and only for properly authorized purposes.

Resource managers must implement a program of internal controls to prevent, detect, and correct errors and irregularities that may occur throughout the system. A key requirement is maintaining the separation of duties and responsibilities for initiating, authorizing, processing, recording, and reviewing transactions. Measures must be taken to ensure that automated systems users have

appropriate training and are assigned security access commensurate with their authority and responsibilities.

Audit trails must be maintained to permit tracing transactions through a system. Audit trails allow auditors or evaluators to ensure transactions are properly accumulated and correctly classified, coded and recorded in all affected accounts. Audit trails should allow a transaction to be traced from initiation through processing to final reports. In addition, good audit trails allow for the detection and tracing of rejected or suspended transactions, such as unmatched disbursements, for correction in a reasonable timeframe.

A fundamental requirement for any compliant accounting system is that the financial transactions for which the system must account be adequately supported with pertinent documents and source records. All transactions, including those which are computer-generated and computer-processed, must be traceable to individual source records. Audit trails enable the tracing or replicating of a transaction from its source to the resulting record or report, and from the resulting record or report to the source. Items in source records necessary for audit-trail purposes include transaction type, record or account involved, amount, processing references, and identification of the preparer and approver of the transaction. A key test of the adequacy of an audit trail is whether tracing the transaction forward from the source or back from the result will permit verification of the amount recorded or reported.

Payment processes and procedures must comply with the Prompt Payment Act. Cash discounts are to be taken when determined to be financially advantageous to the DoD. Accounts payable are liabilities, which should be recorded when goods or services are received. The liability reported in the annual financial statements shall reflect amounts due for goods and services received. This shall be recorded in the proper accounting period.

Accounts payable for services performed by employees, contractors, and others shall be determined based on performance as evidenced by payroll records, progress billings, or other available data. Reasonable estimates of the cost of services performed before the end of a reporting period shall be made for annual financial reporting purposes in the absence of invoices or other available data. The liability for goods and services purchased under a long-term contract shall be recorded in the period in which the goods or services are received or accepted.

6.5.1.5.1. Obligation Reviews.

Obligation reviews encompass a wide variety of issues. The activity retaining the obligation documents is responsible for performing obligation reviews and for the analyzing and researching process for Negative Unliquidated Obligations (NULOs) and Unmatched Disbursements (UMDs). A major process within the analysis / research process is to determine what caused the NULOs and UMDs. Identifying the cause of the NULO will help in determining the corrective action to be taken. Analyze the timeliness of transaction events (that is, expected delivery and

liquidation dates). Identify expected event cycles that should have occurred in the controlling and validating process. Conditions identified outside of established time parameters may be accurate and valid; however, aged records may require additional follow-up action. These "overdue events" require a monthly review. Examples include: outstanding commitments over 90 days old, undelivered orders older than the delivery due date, accounts payable over 90 days old, and transactions suspended over 30 days. This analysis is useful, both at fiscal year-end and monthly after appropriation expiration, to evaluate adjusted execution performance. Analyze performance statistics for use in controlling working efficiency and effectiveness, developing activity performance analysis, and providing management advice.

The following list itemizes applicable elements to be considered during reviews. Many of these items are procedural in nature while others serve as internal controls, thus ensuring a high degree of accuracy throughout the system.

Control data integrity by analyzing these types of statistics:

- Document receipt control, timeliness, and quality.
- Document processing accuracy and timeliness.
- Accounting transaction integrity.
- Accounting event timeliness.
- Processed transaction volume by type.
- Document quality and receipt timeliness.
- Unexpired and expired obligation adjustment trends.
- Obligation execution comparisons to the obligation plan.
- Obligation liquidation efficiency.
- Interest payments caused by late receipt of receiving reports.
- Maintain error rates of accounting technicians for use as individual performance rating criteria. Provide counseling and training to reduce error rates.
- Excessive travel obligation adjustments.
- Identify travelers who do not promptly file settlement travel vouchers and who do not respond to requests for settlement.

- Excessive outstanding travel advances.
- Personnel compensation and benefits (excluding permanent change of station (PCS) costs).
- Unique or nonrecurring types of obligations, such as cash awards for performance or suggestions, may remain open for more than one month.
- Track payroll costs by month, quarter, and year to show significant cost variances.
- Review assigned personnel listings to ensure removal of those transferred to other organizations.
- Maintain visibility of PCS items to include the following types of obligations:
- Temporary living quarters.
- Temporary subsistence.
- Real estate expenses.
- Miscellaneous expenses.
- Relocation income tax allowance.
- Per Diem.
- Transportation of people.
- Other reimbursable expenses.
- Transportation of things.
- Temporary storage of household goods (HHG).
- Analysis will also identify if travel settlement is timely.

With regard to PCS, the specific type of PCS at issue determines the settlement dates. Below are the typical settlement dates corresponding to the most frequently encountered types of PCS obligations.

- House hunting trip costs - 15 days after completing a house-hunting trip.

- Per Diem, transportation of people, other reimbursable expenses, and miscellaneous expenses - 15 days after the PCS. (Note the possibility of delayed moves by part of the family.

- Government bills of lading (GBL) and Transportation Requests (TRs) - 60 days after the PCS - an additional 30 days for overseas moves.

- Temporary quarters and subsistence expenses, temporary storage of HHG, and transportation of HHG - 90 days after the PCS, an additional 30-45 days for overseas moves.

- Real estate expenses - Within 30 days after each real estate closing, but not to exceed 2 years after the PCS.

- Relocation income tax allowances - By April 30 of the calendar year following the year of the PCS expenses or payment.

- Local command procedures will dictate suspense dates to travelers for partial PCS settlement vouchers submission. Program director follow-up is necessary every sixty days until liquidation of the entire PCS obligation. Adjust obligations based on the latest information received from travelers. Adjustments may be due to travelers' over estimating the weight of household goods or changing their decisions to sell (or buy) a house or ship their automobiles overseas.

- Examine Undelivered Orders (UDOs) over 90 days old to determine the delay in delivery. Contact the supply officer to determine their current bona fide need. Based on interaction with supply department personnel, annotate long lead-time items to avoid unnecessary analysis on these records.

Reporting requirements consist of the following:

- Communicate often with the ordering activities. Correct document flow problems, to identify long lead time items on aged UDOs. Determine the current bona-fide need for aged UDOs.

- Identify problems noted in accounts payable reconciliations with accounts payable records and highlight unresolved problems to the DFAS Field Site.

- Research accounts payable more than 60 days old. Most interfund (IF) billing is generated by a materiel release order that often precedes requisitioned materiel receipts.

- Research all transactions open over 90 days that have an obligation, receipt, and final disbursement not reported. Review quantities and unit prices to identify partial shipments, partial billings, or partial receipts. If quantities agree, process adjustments to clear the line.

- Research suspended interfund transactions and correct in a timely manner.
- Research and resolve interfund bills that appear on the uncleared listings.
- Research accounts receivable and follow up on aged transactions to avoid write-offs.
- Ensure the accuracy of records for supply items through frequent and extensive interaction with supply department personnel.
- Prompt Payment Act interest penalties:
  - Determine reasons for interest penalties. For example, document flow problems or late receiving of reports.
  - Maintain and record interest penalty data.

6.5.1.5.2. Unliquidated Obligation Reviews.

U.S.C. Title 31, Section 1554(D) requires establishing internal controls to ensure an adequate review of obligated balances is conducted to support the certification required by law. A joint review process is one means to satisfy this statutory requirement. The Director of Resource Management (DRM) has ultimate responsibility to ensure reviews are conducted. Those reviews should ensure all of the following.

- All known commitments, obligations, orders, earnings, disbursements, and collections are properly recorded.
- Amounts reported are correct and in agreement with subsidiary records.
- Individual documents comprising the subsidiary records are validated at least once during the fiscal year.
- Supporting working papers and records are maintained in a manner that facilitates subsequent audit and reconciliation.
- The review should include budget analysts, contracting, and logistics personnel. Directors are responsible for the full use of funds and proper execution of programs, with the DRM having overall responsibility for the command's use of funds and execution of programs.
- The review must be designed and executed by the DRM to ensure the following are accomplished:

- Verification and validation of the dollar amount of all unliquidated obligations and unfilled orders are recorded in the accounting records.
- Verification of the continuing bona fide need of contractor work in progress.
- Verification of billing status to ensure that payments are made in accordance with contract requirements (both frequency and amount).
- Verification of the continuing need for goods and services that have not been delivered.
- Identification and cancellation of non-essential goods and services, and subsequent deobligation of associated unliquidated obligations.
- Initiation of actions to close out contracts funded by expired appropriations which are due to close by fiscal year end. This is required to ensure that payments against these contracts are made prior to expiration of funds availability.
- Review of all delinquent travel advances to ensure that appropriate collection actions are initiated.

The Healthcare Support Office Resource Manager shall establish an on-going, annual review schedule comprised of:

- Identification of review goals;
- Schedule site visits to subordinate installations in need of assistance;
- Review command orders and payables listings to identify questionable unliquidated obligation line items and amounts; and
- The review process will be accomplished in three phases throughout the fiscal year; Phase I occurring between October and January; Phase II occurring between February and May; and Phase III occurring between June and September.

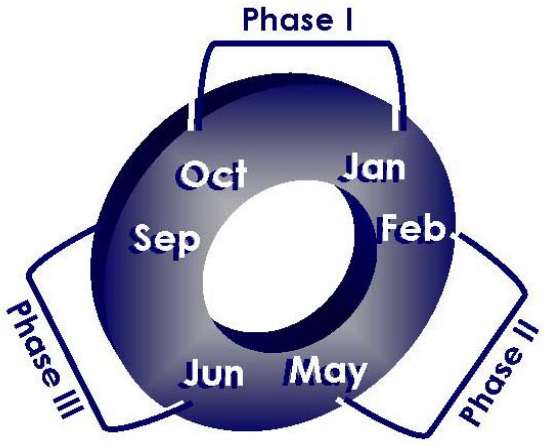


Diagram 1. Review Process Diagram.

Phase I (October - January)

Review all transactions funded by appropriations that are to be canceled on October 1st of the next fiscal year. At the end of this phase, the only unliquidated obligations remaining in support of appropriations to be cancelled on October 1st of the next fiscal year should be for contracts (object class '25') that represent firm liabilities for which there is substantial work in progress, and that will require payment. Action must be taken to close out contracts funded by expired appropriations which are due to close by fiscal year end. The validity of current year obligations and corresponding amounts should be verified.

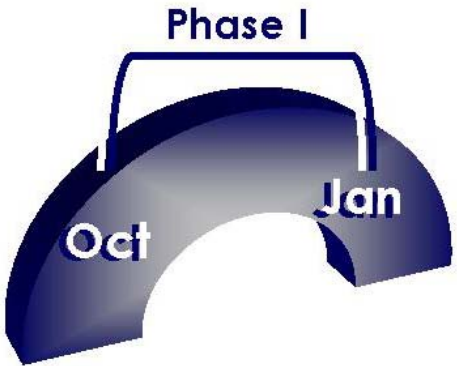


Diagram 2. Phase I Diagram.

Phase II (February - May)

Review all transactions funded by expired appropriations. The only remaining unliquidated obligations funded by expired appropriations should be for contracts and long lead time equipment items for which there is a continuing need.

Monitoring of Phase I efforts should be performed to ensure corrective actions are being implemented as planned.

Diagram 3. Phase II Diagram.

Phase III (June - September)

Review all current year unliquidated obligations and the amount recorded. Adjust all orders, contracts, requisitions, etc., to ensure that the unliquidated obligation amount is correct. Monitoring of Phase I and Phase II efforts should be performed to ensure corrective actions are being implemented as planned.

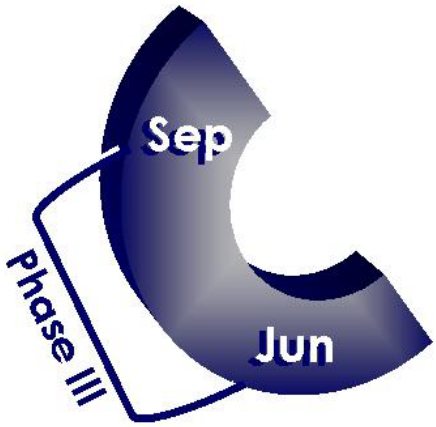


Diagram 4. Phase III Diagram.

The following information is required after each review and should be received at BUMED no later than 15 calendar days after the ending period of each phase. This is an HSO level reporting requirement. Commands are required to send the required information to their HSO in sufficient time for the HSO to prepare the report for BUMED. The reporting requirements are to be completed within the established guidelines per the following specifications.

- FY and appropriation reviewed - list the fiscal year for each appropriation reviewed.
- Total unliquidated obligations as of September 30 - provide the dollar amount of the total ULO reported on the September 30 certified reports for each appropriation reviewed.
- Total ULO reviewed - provide the dollar amount of the unliquidated obligations reviewed during the review. Provide a narrative explanation if this amount is less than the amount reported on the September 30 certified reports.
- Total ULO liquidated - provide the dollar amount of the unliquidated obligations liquidated as a result of the review. Include liquidations resulting from deobligation and payments.
- Total ULO in object class “25” - provide the dollar amount of unliquidated obligations remaining after the review in object class “25” (contractual services). Provide a narrative explaining any unliquidated balances in an object class other than '”25”.
- Net (amount) - this is the total amount of the unliquidated obligations contained in the financial statements and reports.
- Negative (amount) - amount of the unliquidated obligations where total disbursements exceed the supporting obligations for a specific contract, requisition, purchase order, etc.
- Gross (amount) - the total amount of the unliquidated obligations minus the negative unliquidated obligations.

6.5.1.5.3. Negative Unliquidated Balances/Disbursements in Excess of Obligations

For various reasons negative balances may occur in the accounting records at the individual obligation document level, allotment, program or fund authorization level, or appropriation account level. These adverse negative situations may be indications of errors such as lost or missing transactions, or posting or recording errors for obligations, disbursements, or collections. Negative balances in the accounting records are a serious adverse condition, and when such balances are

included in financial statements, may materially affect those statements, and preclude the financial statements from fairly and accurately presenting the financial condition of the command affected. This situation may also result in a potential Antideficiency Act, 31 USC 1517, violation and may require an investigation. Any violation of the Antideficiency Act should be reported and an investigation initiated.

Document control errors are often the cause for abnormal transaction balances. Abnormal transaction conditions and report balances must be constantly monitored and evaluated. These conditions are reflected in the end-of-period unliquidated obligations, undelivered and unfilled orders, accounts receivable and accounts payable files. They should be closely monitored through use of a metric such as their representative percentage of total transactions.

6.5.1.6. Unmatched Disbursements.

An Unmatched Disbursement is a disbursement which can not be matched to an existing obligation. Activity resource managers must continuously monitor the status of UMDs. The prompt investigation and resolution of UMDs is required to ensure the timely payment of charges and to ensure the accuracy and integrity of reports and records. Source documents must be reviewed and matched to resolve the unmatched status.

Problem Disbursements - Negative Unliquidated Obligations (NULOs), Unmatched Disbursements (UMDs) and In Transits. The elimination of problem disbursements continues to be one of the most important initiatives of the Under Secretary of Defense (Comptroller) and the Director of the Defense Finance and Accounting Service. Commands must actively research all problem disbursements in a timely manner. Any delay in taking corrective action will result in an increased level of effort and difficulty in resolving discrepancies.

6.5.1.7. Review of Undelivered/Unliquidated Obligations.

Undelivered orders and requisitions must be reviewed and validated on a quarterly or more frequent basis so that obligations which are no longer valid may be deobligated and their associated resources put to use for other purposes consistent with command priorities. An Undelivered Order consists of any document, meeting the criteria of an obligation, issued for material or services that has not yet been received by the activity that ordered it. This includes material requisitions applicable to reimbursable orders issued for material to be delivered from a stock funded inventory, and purchase orders issued which site annual appropriations. It also includes travel orders, contracts, or orders issued for goods and services for which the liability has not yet been accrued.

The finance and accounting officer / defense accounting officer and the command resource manager are responsible for developing a review of unliquidated obligations (ULOs). This review includes identifying undelivered orders and determining if the delivery of goods or services are overdue, already received but incorrectly recorded, or invalid due to cancellation of the order or a default on the part of a contractor or supplier. Control of undelivered orders must be maintained as a subset

of the unliquidated obligation records. Undelivered orders are reported as part of the standard general ledger and status reports.

The importance of executing the reviews demands that resource management personnel be familiar with two key elements: 1) The rules of obligation, accrual accounting procedures, and the various receiving and completion documents that affect the status of an obligation; and 2) Contracting and procurement practices which aid in evaluation of the validity of undelivered orders.

6.5.2. Routine Checklist.

The complexity of financial operations at MTFs and DTFs combined with competing demands placed upon the financial manager requires the development of a comprehensive checklist to ensure that appropriate actions are accomplished at specific intervals. Resource managers should evaluate their unique requirements and develop supporting checklists to ensure that timely actions are taken by responsible staff members. Suggested checklists, while not all inclusive, are provided as a foundation for building more definitive lists to accommodate local operating procedures.

6.5.2.1. Daily Routine.

- Review fund status / investigate and resolve discrepancies
- Review Unmatched Disbursements Exception Listing
- Review STARS-FL transaction exception listing / resolve in 3 days

6.5.2.2. Weekly Routine.

- Review OPTAR Status report
- Meet with staff & provide ongoing training
- Perform selected reviews utilizing SMART
- Visit BUMED website to acquire new information

6.5.2.3. Monthly Routine.

- Perform Reconciliation of SGL Trial Balance Report and NC 2171
- Review NC 2025
- Review Collection Agent Audit Report
- Review account status for current & Prior FYs
- Provide Financial Status brief to CO
- Review Reimbursable Work Order Status
- Review Aging of Accounts Receivable Report
- Review Monthly Report of Travel Advances Outstanding
- Compare budget execution to plan / adjust plan as necessary
- Review and adjust Reimbursable Work Orders (estimates) with DFAS Field Site
- Review status of workload reporting / perform trending for CO & Staff
- Review Collection Agent Accountability report / collections / write-offs etc
- Review Navy Legal Service Office Report on Medical Affirmative Claims
- Update compliance with established metrics
- Review staffing levels of civilian and military personnel
- Conduct analysis of workload and spending-investigate variances

- Meet with patient administration and materials management department Heads

6.5.2.4. Quarterly Routine.

- Record receipt of quarterly funding authorization in STARS-FL
- Conduct Obligation Validation reviews for current and prior years
- Perform follow-up on unresolved audit findings
- Issue Quarterly OPTARs
- Validate Quarterly Status of Plant Property Report – forward to DFAS Field Site
- Draft Plan of the Day notes for special interest items
- Review need for changing procedures to increase efficiency
- Perform a review of STARS-FL terminal security and access
- Review training needs of assigned staff
- Review MEPRS data
- Prepare Quarterly MEPRS METRIC report
- Review enrollment numbers to determine changes in population served
- Perform reviews and updates of ISSAs and MOUs
- Provide performance counseling to personnel
- Attend DFAS Field Site customer service meeting or acquire minutes

Table 3 provides summary information on financial reports.

Table 3. Summary of Financial Reports.

Report Summary				
Monitoring Frequency (Days)	**Source**	**Report FP or ID**	**Report Name**	**Purpose of Report**
Whenever needed	INFOPAC	RIN6202	INFOPAC Reports	All reports to which each USERID has access.
1	INFOPAC	DAOINFO	List by USERID DAOINFO	San Diego Region processing schedule and notices.
1	INFOPAC	IDA 128	Insufficient obligation to process invoices	Invoice(s) that are unable to be processed for payment because obligation is nonexistent or insufficient.
1	INFOPAC	LXE3113B	Prevalidation Invalid Request Report	Payments attempted by non-STARS systems and failed because of nonexistent or insufficient obligations.
1	INFOPAC	LXR3102A	OB Daily Transaction Listing	Complete listing of all documents processed against LOA on given day.
1	STARS-FL	RUST	USSGL Trial Balance Report	GLA Trial Balance for LOA
15	INFOPAC	LXL2955D	6100.0111 Suspense Active File Listing	Detail of civilian pay transactions that suspended for the pay period reported. Most common reason for suspended transactions is invalid JON.
15	INFOPAC	LXL3920A	Fringe Listing Report	Amount(s) charged to each fringe JON.

Report Summary

15	INFOPAC	LXL3931A	Edit & Balance List	Total hours (regular, overtime, other) and amounts (labor, fringe) for pay period.
15	INFOPAC	LXL3935A	Employee Fringe Listing	Fringe benefits paid each pay period by employee and by JON.
15	INFOPAC	LXL3951A	Employee Labor Listing	Total dollars / hours for each employee's paycheck against labor JON.
15	INFOPAC	LXL3960A	Unedited Gross Pay Reconciliation Report	Summary of hours paid and earnings by work code.
30	INFOPAC	IDA107	Lost Discount Report	Discounts lost and reason code. This report should be discussed with Materials Management Personnel on a regular basis.
30	INFOPAC	IDA312	Monthly Interest Payment Report	Shows # invoices paid, amount paid, # invoices incurring interest, and amount of interest. This report should be discussed with Materials Management Personnel on a regular basis.
30	INFOPAC	LXF3102B	Monthly Reconciliation and Disbursement	All transactions posted against LOA w/DSSN information.
30	INFOPAC	LXR2416A	SAG/SFC/CTG/ Expense in Lieu of NC 2171	Expenditures and Gross Adjusted Obligations by AG/SAG/FC/SFC/EE.
30	INFOPAC	LXR3405A	BUMED EAS Listing of Expenses	Expenditures by MEPR code. Shows CUIC, MEPR, JON, Hours, Work units, EE, and Amount.
30	INFOPAC	LXR3407A	Status of Fund Authorization NC 2035	Reimbursable authorizations received including commitments, obligations, disbursements, and uncommitted authorized balance.
30	INFOPAC	LXR3417A	Trial Balance Report (O&M,N)	Prior and Current month balances in each ledger and changes for current month.
30	INFOPAC	LXR3418A and LXR5406A	UMR Part C (BUMED)	Cost Accounting report by CC/SFC and CAC. Shows GAO's, work units, and computes $/work unit.
30	INFOPAC	LXR3443A	DLA/GLA Transaction Billing	Appropriation, JON, Doc #, Bill Number, Otv., Unit Price, and Voucher # for DLA/GSA Transactions.
30	INFOPAC	LXR5421A	Reimbursable Work	Grantor data and current month / cumulative information on authorization, obligated, billed, expensed, and collected amounts by Segment.
30	INFOPAC	LXR5424A	NC 2193 Grantor UIC Order	Grantor data and current month / cumulative information on authorization, obligated, billed, expensed, and collected amounts by Grantor UIC.

Report Summary				
30	INFOPAC	LXR5424B	NC 2193 Performer's UIC Order	Grantor data and current month / cumulative information on authorization, obligated, billed, expensed, and collected amounts by Performer's UIC.
30	STARS-FL	RMSR	Manager Summary Report	Allocations, GAO, Commitments, Unobligated Balance, and % Obligation by CC/SCC.
120	INFOPAC	LXF3402A	Active Document Listing (Segment Sequence)	Doc #, ACRN, PIIN/SPIIN, JON, EE, OOC, CC/SCC, Exec Code amounts, & Otv.
120	INFOPAC	LXF3406A	Active Document Listing (JON Sequence)	Doc #, ACRN, PIIN/SPIIN, JON, EE, OOC, CC/SCC, Exec Code amounts, & Otv.
120	INFOPAC	LXF3408A	Active Document Listing (Doc Sequence)	Doc #, ACRN, PIIN/SPIIN, JON, EE, OOC, CC/SCC, Exec Code amounts, & Otv.

CHAPTER 7

SPECIFIC FINANCIAL PROCEDURES

A large number of topics and procedures pervade the day-to-day work of the resource manager.

7.0. Specific Financial Procedures.

7.1. Overview.

The information provided in this chapter is intended to serve as a general guide for performing various financial procedures. A large number of topics and their associated procedures are addressed with the scope of discussion being indicative of their frequency of occurrence in the resource manager's daily activities. The intent here is to provide a basic understanding of each of the major processes and assist financial managers in complying with the laws and regulations governing the different processes.

7.2. Advances and Prepayments.

Advances and prepayments are disbursements of money before an authorized receiving official has certified performance. Advances are made only to payees to whom you have an obligation and not in excess of the amount of the obligation. A common example is travel advances. Travel advances are amounts made available to employees before beginning a trip in accordance with standardized Government travel regulations. Advances are reduced when related goods or services are received, contract terms are met, or progress is made under a contract, or prepaid expenses expire. Advances made by BUMED activities are generally made for travel only.

7.2.1. Advances.

The legal authority to make advances is contained in 31 U.S.C. 3324. Advances are cash outlays made by a federal entity.

Within the Department of Defense, the following categories of advances may exist:

- Travel advances
- Advances to contractors and suppliers
- Advances to grantees
- Advances to the public, including foreign governments
- Advances to Federal Agencies

7.2.2. Travel Advances.

Travel advances must be minimal and authorized only when necessary. Travel Advances represents the outstanding balance of advances made to military personnel, civilian employees, and appointees for per diem, transportation, and related expenses incident to travel on authorized official business or change of official duty station. Advances should not exceed 80 percent of the estimated per diem. The use of government travel credit cards should be encouraged to avoid travel advances. Authorized travel orders serve as the basis for issuing a travel advance.

When authorized travel carries over from one fiscal year to the next, the total balance of all travel advances must be transferred from the expiring appropriation accounts to the next year's appropriation accounts. Transfers are to be

made at the beginning of the new fiscal year. Transfer documents must be supported by detailed data on each outstanding advance included in the transfer.

Liquidation of travel advances occurs in the following ways:

- Submission of a travel voucher upon completion of official travel;
- Repayment by the employee to whom the advance was made; or
- Deductions from the employee's pay.

All travelers must file travel settlement vouchers within five duty days of returning from a TAD. At fiscal year end, that requirement should be shortened to two days.

7.2.3. Prepayments.

Prepayments are payments made by a federal entity to cover certain periodic expenses before those expenses are incurred. Typical prepaid expenses are rents paid to a lessor at the beginning of a rental period. Prepayments are reduced when goods or services are received, contract terms are met, or progress is made under a contract. Advances and prepayments are assets of the paying entity and do not include payments for which performance has occurred. Advances and prepayments made from one federal entity to another federal entity are intragovernmental transactions and are to be accounted for and reported separately from those made to nonfederal entities.

7.3. Travel Orders.

7.3.1. General.

All military and civilian employees of the federal government who travel on official government business are required to have travel orders issued to them which directs their travel and identifies the source and amounts of funds authorized for such travel. Travel orders serve as a basis for accounting for funds, to document the validity of the travel, and to account for the absence of individuals from the command. Temporary Additional Duty (TAD) orders are issued to individuals for periods of time equal to or less than 180 days. Normally, orders requiring the individual to be absent their current duty assignment for periods in excess of 180 days requires the issuance of Permanent Change of Station (PCS) orders.

7.3.2. Contingency Travel Orders.

Contingency travel orders are required for military personnel assigned to certain mobilization platforms (i.e., fleet hospitals, hospital ships, casualty receiving ships). Contingency travel orders must be prepared on every individual of a command assigned to a mobilization platform and made readily available in case of short-notice deployments. Contingency travel orders are to be prepared in advance with the majority of the information completed on the orders. This is accomplished to permit the

timely addition of mission specific information and order completion upon the receipt of an operational order to deploy personnel.

7.3.3. Invitational Travel Orders.

Invitational travel orders are normally utilized when an activity has a bona fide need to have an individual travel at the government's request and expense. Invitational travel orders are issued in the form of a letter to an individual, clearly describing the purpose, time and place of the travel. Invitational travel orders are appropriate for compensating guest lecturers and for compensating prospective employees for their travel expenses associated with conducting a job interview. For more information see Appendix O, To Whom and When Invitational Travel is Applicable.

7.4. Appropriation Acts.

Currently, there are 13 regular appropriations acts, as follows:

- Departments of Commerce, Justice, State, the Judiciary, and related agencies;
- Department of Defense;
- Department of the Interior and related agencies;
- Departments of Labor, Health and Human Services, Education, and related agencies;
- Department of Transportation and related agencies;
- Department of the Treasury, Postal Service, and general government;
- Departments of Veterans Affairs, Housing and Urban Development, and independent agencies;
- District of Columbia;
- Energy and water development;
- Foreign operations, export financing, and related programs;
- Legislative branch;
- Military construction; and
- Rural development, Department of Agriculture, and related agencies.

Certain limitations, such as "fences," "ceilings," and "floors" may be placed on the Expense Operating Budget (EOB) by the issuing authority. These limitations should not be exceeded, except with prior approval from the issuing authority.

7.4.1. Fences.

Fences are imposed to keep units from reprogramming funds into or out of a particular area. Think of a fence around your backyard. It keeps the neighbors and stray animals out. It keeps your children and pets within your yard. Official Representation Funds and money set aside for Joint Chiefs of Staff (JCS) exercises or deployments are good examples of fenced programs.

7.4.2. Ceilings.

Ceilings represent a specified dollar amount, which cannot be exceeded without prior approval of the Issuing Authority (Healthcare Support Office (HSO) in most instances). Normally a ceiling will be placed on a particular program element. Official Representation Funds is an example of a program with a ceiling.

7.4.3. Floors.

Floors are minimum dollar amounts, which must be spent in support of a specific program. You can spend more than the established floor but not less. Funds provided specifically for maintenance and repair may have a floor.

7.5. Appropriation Duration Types.

There are three types of appropriations based on duration of fund availability: annual, multiple-year, and no-year.

7.5.1. Annual.

Annual appropriations (also called fiscal year or one-year appropriations) are made for a specified fiscal year and are available for new obligation only during the fiscal year for which made. Routine activities of the federal government are, for the most part, financed by annual appropriations. All appropriations are presumed to be annual appropriations unless the appropriations act expressly provides otherwise. O & M funds and MP, N funds are annual appropriations.

7.5.2. Multiple-Year.

Multiple-year appropriations are those appropriations, which expressly provide that they remain available for obligation for a definite period in excess of one fiscal year. Multiple-year appropriations are available for new obligations for a definite period in excess of one fiscal year. For example, the Navy's "Shipbuilding and Conversion", (SCN) appropriation is typically a 5-year appropriation. Apart from the extended period of availability, multiple-year appropriations are subject to the same principles applicable to annual appropriations.

Multiple-year defense appropriations include RDT&E, Humanitarian Assistance, and O & M Good Will Games. These funds are available for obligations for a period of 2 years. National Guard & Reserve Equipment along with Procurement funds are available for a period of 3 years. The Military Construction appropriation is available for 5 years.

7.5.3. No-Year.

A no-year appropriation is available for new obligations without fiscal year limitation. In order for an appropriation to be a no-year appropriation, the appropriating language must expressly state so. The standard language used to make a no-year appropriation is "to remain available until expended" or other language as long as it's meaning is unmistakable, such as "without fiscal year limitation". The rules relating to no-year appropriations have time limits as to when the funds may be obligated, expended, and removed. The funds remain available for their original purposes until expended. DoD Working Capital and Base Realignment and Closure (BRAC) funds are no-year appropriations. Table 1 contains the most common military appropriations encountered at the activity level.

Table 1. Common Military Appropriations.

	ARMY	NAVY/MC	AIR FORCE	OSD
Military Personnel	2010	1453/1105	3500	N/A
Reserve Personnel	2070	1405/1108	3700	N/A
National Guard Personnel	2060	N/A	N/A	N/A
O&M	2020	1804/1106	3400	0130*
O&M Reserve	2080	1806/1107	3740	N/A
O&M National Guard	2065	N/A	N/A	N/A
O&M Family Housing	7025	7035	7045	
Procurement (Aircraft)	2031	1506	3010	N/A
Procurement (Missiles)	2032	N/A	3020	N/A
Procurement (Weapons & Tracked Vehicles)	2033	1507	N/A	N/A
Procurement (Ammunition)	2034	N/A	N/A	N/A
Shipbuilding & Conversion	N/A	1611	N/A	N/A
Other Procurement	2035	1810/1109	3080	0300
Research, Development, Test & Evaluation (RDT&E)	2040	1319	3060	0400
Military Construction	2050	1205	3300	
Family Housing Construction	7020	7030	7040	
Reserve Construction	2086	1235	3730	N/A
National Guard Construction	2085	N/A	N/A	N/A
Stock Fund	4991	4911	4921	
Industrial Fund	4992	4912	4922	

* O&M, DHP/OSD (HA)

7.6. Availability of Appropriations.

7.6.1. Current Appropriations.

Monies whose availability for new obligations has not yet expired under the terms of the governing appropriations act.

7.6.2. Expired Appropriations.

Monies whose availability has expired for new obligations, but which are available to adjust and liquidate previous obligations.

You must use **CAUTION** after 30 Sept XX for O&M funds and other annual funds because they expire on that date. They are no longer available for new obligations, but they may be used for limited purposes to adjust an existing contract. You must cite fiscal year funding consistent with the original funding cite to accommodate within-scope changes. Thus, you can use funds from the original year to pay the liability.

A common adjustment includes contract changes requiring the contractor to perform additional work. However, the additional work must be in-scope. Stated another way, your liability to pay arose under the original contract, and was tied to a bona fide need to expend funds during the period of contract award. Thus, you can use original year funds to pay the liability.

Note that changes in excess of $4 million require approval by the DoD Comptroller, and for changes above $25 million, the agency head must notify Congress and wait thirty days before obligating the funds.

7.6.3. Closed Appropriations.

When an appropriation is in a closed status, it is no longer available for any purpose. An exception is when a contractor gives an agency a valid bill, but the account is closed. In this instance, the agency may charge current accounts to pay the obligation if the current account is for the same general purpose. There are limits on how much current money an agency can use to pay an old bill. The charge can be no greater than the un-obligated balance of the original appropriation, or one percent of the current appropriation available for the same purpose.

7.7. 80/20 Rule.

Year-end spending continues to be an item of interest to Congress, the Office of the Secretary of Defense (OSD), and Navy leadership. The Congressional requirement is that no more than 20 percent of your annual program be obligated in the last two months of the fiscal year. This statute does not apply to budget authority approved or appropriated and received during the last two months of the fiscal year. It is important to remember that your current fiscal year (CFY) cumulative obligations should be at 80 percent or more of your end of month (EOM) July direct budget authority. All obligations must satisfy a bona fide need and not be created solely to use funds prior to expiration.

The General Provisions of the DoD Appropriations Act provides that, except for certain specifically delineated programs, "not more than 20 percent of an annual appropriation shall be obligated during the last 2 months of the fiscal year." The Under Secretary of Defense (Comptroller*)* applies and monitors this restriction at the appropriation level. In addition, the *USD (C)* annually implements guidance provided by the Office of Management and Budget to control annual accounts at the end of a fiscal year. As a general policy, operations are to be carried out in the most effective and economical manner possible.

The following general guidelines will govern the incurrence of obligations at year-end.

- Obligations for the fourth quarter of the fiscal year will not exceed obligations for the third quarter, except where a higher level is fully justified to carry out a seasonal requirement or an essential program objective.
- Orders for supplies, materials, and equipment for the balance of a fiscal year will be kept to the minimum required to meet approved program needs.
- Purchases for inventory will be managed so that inventories are maintained at no higher than normal levels. Generally, it would be expected that the number of weeks of inventory supply at the end of the year would not exceed the average end-of-month inventory for the first three quarters of a fiscal year.
- Additional purchase orders and contracts for goods or services (for delivery extending into the next fiscal year) may be entered into in cases that provide a comparative cost advantage to the Government.

7.8. Bona Fide Need Rule for Supplies.

Generally, bona fide need is determined by when the government actually will be able to use supplies being acquired. Supply needs of a future fiscal year are the bona fide need of **that** fiscal year, **not** the current one.

Exceptions to the rule for supply contracts follow.

7.8.1. The Lead-Time Exception.

The lead-time exception allows the agency to consider the normal production lead-time when determining the bona fide need for supplies that are not available off the shelf. Therefore, in limited situations, we can cross fiscal years. We need some supplies and we award a contract for the supplies in September using FY 1 dollars, but we do not receive the items until October of FY 2 because of the ordinary course of business lead-time. Obviously, we will not receive or use those items until the next FY, but it is through no fault of the government that there is a delay or lag time in the delivery. In this case, we can pay for the items with FY 1 dollars and use them in FY 2. If, however, the government directs the contractor to withhold delivery until the

next fiscal year, even though production lead-time would allow delivery in the current FY, there is no bona fide need for the supplies in the current fiscal year.

7.8.2. The Stock Level Exception.

The stock-level exception allows agencies to purchase enough supplies to maintain sufficient stock levels. This applies to situations where an agency has an authorized stock level for some supplies. In other words, the government may use current year funds to replace stock consumed in the current year, even though the replacement items will not be used until the following FY.

7.9. Prompt Payment Act.

The Prompt Payment Act (PPA) grew from a General Accounting Office (GAO) study which found that government agencies paid up to 30 percent of their bills beyond their due dates. Congress passed the Act to address the late payment problem, which had caused excessive delays in companies receiving payments. This adversely impacted companies' cash flows, imperiled efficiency, and resulted in additional costs. The costs incurred by a firm because of late government payments are, under law, unrecoverable. Under the Act, the government must pay interest on payments delayed over 30 days from the receipt of proper invoices. The due date for payment of invoices is the 30th day after the designated payment office has received a proper invoice from the contractor, or the 30th day after acceptance of supplies or services, whichever is later.

- A proper Invoice includes the following:
- Name and address of contractor;
- Date of the invoice;
- Contract number;
- Description, number of units, unit measure, unit price, and extended price;
- Shipping and payments terms;
- Where payment should be sent;
- Who to notify in the event of a problem; and
- Other information required by the contract.

The PPA requires Federal agencies to pay interest penalties to business concerns when payments are late or when discounts are erroneously taken. If a late payment is made, interest is to be paid automatically. The rate used in computing interest penalty payments is established by the US Treasury and prescribed for the periods 1 January – 30 June and 1 July – 31 December. If a contractor must request

the interest payment, an additional penalty must be paid. If the Government improperly takes a discount, it is subject to an additional penalty. In most cases, the terms of a purchase order or contract will determine if interest penalties are due. The PPA clock starts on the date a proper invoice is received by the appropriate office (normally the OPLOC).

7.9.1. Discounts.

All purchase orders subject to the PPA should specify payment terms. Often the terms are Net 30, meaning that the vendor/contractor expects to be paid within 30 days from the date the invoice was stamped "received" by the appropriate office. If the terms are 2%, 10/Net 30, it means that the vendor/contractor has agreed to a 2 percent discount if paid by the 10th day from the net date, (date the vendor put on the invoice). If the discount cannot be taken, then the payment terms revert to net 30. Discounts taken result in funds being credited back to the organization. You must take the necessary actions to insure that invoices are promptly paid to receive discounts and to avoid interest payments.

7.9.2. Exceptions.

There are exceptions to the aforementioned guidance. The following exceptions apply.

- Seven days for meat
- Ten days for other food products
- Fourteen days for construction

For purposes of computing an interest penalty only, acceptance is deemed to have occurred 7 days after the delivery of supplies or services unless there is a disagreement over quantity, quality, or compliance with a contract requirement.

7.10. Contracts.

This is one area of fiscal law that has changed dramatically in recent years. Previously, service contracts that were "severable" could not cross fiscal years. A service contract is a contract that calls for routine, repetitious services. A good example might be a custodial contract where the janitors clean the clinic each night. The service is routine. A contract, which provides a routine service, is severable if it may be divided by fiscal years since it involves providing a series of cleaning services.

A nonseverable (sometimes referred to as “Entire”) contract is one that may not be subdivided into routine, repetitious jobs. Instead, the entire contract produces a single result. A good example is contract for the preparation of an Environmental Impact Statement (EIS). An agency issues a contract for an EIS that will take several months to prepare, awarding the contract in July of FY 1, but will not receive the report until December of FY 2.

The National Defense Authorization Act for FY 1998 authorized DoD agencies to obligate funds in the current year to finance any severable service contract with a period of performance that does not exceed one year (12 months). This means that you can fund severable service contracts that cross fiscal years with current year money.

Note: This statutory exception applies only to service contracts. See 7.15.4 for additional discussion on severable contracts.

The concept of severability continues to be very important to other kinds of contracts. First, it avoids funding gaps around 30 September, when the DoD often finds that their appropriation has not yet been signed into law. Now, with 10 USC 2410a, you can award a severable service contract in May for 12 months and legally use FY 1 dollars for services received, in part, in FY 2. Second, 10 USC 2410a allows agencies to avoid the end of the fiscal year rush to award contracts. This permits staggering the awarding of contracts, taking the load off of the contracting office, financial personnel, buyers, users, contractors, and attorneys.

7.10.1. Determination Test.

There is a simple test for determining whether a given service is severable or nonseverable. Suppose that a service contract is to be performed half in one fiscal year and half in the next. Suppose further that the contract is terminated at the end of the first fiscal year and is not renewed. In the case of a window-cleaning contract, you have half of your windows clean, a benefit which is not diminished by the fact that the other half is still dirty. What you paid for the first half has not been wasted. These services are clearly severable.

Two examples of nonseverable contracts follow:

- Consider a contract to conduct a study and prepare a final report. If this contract is terminated halfway through, you essentially have nothing of value. The partial results of an incomplete study are useless when a complete study and report are required.

- Additionally, if you award a contract to repair a broken piece of equipment, some of the work has been done, yet the repairs are incomplete, and the item of equipment still is not operational. This too is a nonseverable contract.

7.11. Training Contracts.

Training is sometimes viewed as a nonseverable service. In certain **limited** instances, you can fund the training when you incur the obligation, even though some of the actual training occurs in the next FY. It is sometimes permissible to fund training that continues into the next fiscal year with current year's funds if the training course is to begin on the first of October, and the scheduling of the course is outside your direct

control. In cases in this area, GAO has focused on whether the agency identified the need and selected students early on.

7.12. MRP Contracts.

The statutory exception for maintenance and repair projects may be found in 10 U.S.C. § 2410a. The government may obligate current funds for one-time maintenance and repair contracts near the end of the fiscal year, even if performance does not begin until the next fiscal year. The contract must represent a bona fide need of the current fiscal year and the contract should contain a specific provision requiring that the work must actually start on or before January 1 of the following calendar year. An exception to this rule exists in contracts with foreign governments or contracts entered into pursuant to a binding international agreement.

The Bona Fide Need Rule as applied to outdoor construction and renovation contracts has some specific considerations: First, the work must start before the onset of winter weather that would limit or curtail construction activity. Otherwise, the project is not considered a bona fide need of the current FY. Second, if the government is making a facility or site available for the construction, the facility must be ready for the project. Third, the amount of control the government has over the project determines the start date and whether the project is a bona fide need of the current FY. Generally, we are prohibited from incurring new obligations after their period of availability. The three important exceptions to this rule in awarding replacement contracts are:

- Bid protests;
- Termination for default; and
- Termination for convenience.

7.12.1. Bid Protests.

When the government makes a contract award and the losing contractor protests the award with the agency, the General Accounting Office, or in federal court, GAO is allowed up to 100 calendar days to issue a protest decision. In 1989, Congress passed legislation (31 U.S.C. 1558) to address the problem. This statute keeps funds available for obligation on a contract for 100 calendar days after the date on which the final ruling is made on the protest. This applies whether the protest is filed with the agency, the General Accounting Office, or in federal court. This provision extends the availability of the money into the next fiscal year, if necessary, in the event of bid protests. Thus, if the GAO issues a decision in December, the agency has 100 days (until March or April) to award the contract using funds from the original fiscal year.

7.12.2. Termination for Default.

We award a contract for the manufacture of widgets and the contractor fails to perform per the terms of the contract. The government decides to terminate the contract for default. We still need the widgets on the defaulted contact, but in the period between contract award and contract default, a new fiscal year has begun. The

General Accounting Office has ruled that we may use the original funds for the new contract even through the funds would have otherwise expired. There are certain restrictions as follows.

- A bona fide need for the goods or service must have existed when the original contract was awarded, and we must still have a current bona fide need.
- The new contract must not exceed the size and scope of the original contract. If the new size or scope is different from the original contract, the obligation must be charged to funds current when the new contract is awarded.
- You must re-procure substantially the same item or service without delay to avoid the appearance that the original contract was not intended to meet a pre-existing bona fide need.
- If the new contract for the same item or service will cost more (perhaps due to inflation), you can use original FY monies to cover the difference, so long as these funds are unobligated.

7.12.3. Termination for Convenience.

A termination for convenience of the government is different from a termination for default because the fault does not lie with the contractor. In a termination for convenience, the government is terminating the contract for its own reason such as no longer needing the items or services. As a general rule, a termination for convenience means that the original (prior year) funds are no longer available to fund a replacement contract.

There are two very narrow exceptions:

- If the agency terminates the contract for convenience in response to a court or GAO order that the contract was improperly awarded, original funds may be used to award a replacement contract in the new FY.
- If the contracting officer determines during review that the contract was improperly awarded, he or she may terminate the original contract for convenience and use prior funds to fund a new, legally sufficient contract.

If either of these exceptions applies, a replacement contract may be awarded using funds from the original year if:

- The original contract was awarded in good faith;
- The agency has a continuing bona fide need;
- The replacement contract is for the same size and scope as the original; and

- The contracting officer executes the award without undue delay.

7.13. Types of Supply/Service Contracts.

7.13.1. Variable Quantity Contracts.

There are two types of variable quantity contracts in which the quantity is not fixed. When the quantity of goods and services required are not known in advance, it may be appropriate to award a variable quantity contract. When a decision is made to order goods or services under a variable quantity contract, the government issues a Delivery Order (DO) or a Task Order (TO).

7.13.2. Indefinite Delivery/Indefinite Quantity Contracts.

In an indefinite-delivery/indefinite-quantity (IDIQ) contract, the government is obligated to purchase a guaranteed minimum quantity. With an IDIQ contract, the government may have more than one contractor to provide the same or similar goods or services. In the case of an IDIQ contract, we obligate the amount of the guaranteed minimum quantity stated in the contract at contract award, and for each additional order above the minimum quantity. In the case of a DO or TO we obligate current funds at the time of order issuance.

7.13.3. Requirements Contracts.

With a requirements (REQ) contract, the government cannot buy the same or similar goods or services from any other contractor. However, there is no requirement to purchase a minimum guaranteed quantity. You are not required to place an order under a REQ contract if you find subsequently that you do not have the need. In the case of a REQ contract, you obligate ZERO at contract-award. This is because the government is not obligated to purchase a minimum order. You obligate each time you issue a delivery or task order.

7.13.4. Letter Contracts.

Letter contracts are used to expedite performance in emergency circumstances. A letter contract is a written preliminary contractual instrument authorizing the immediate commencement of actions under its terms and conditions. The heads of contracting activities must approve letter contracts, and the contracts must contain a maximum government liability pending agreement on a definitive contract.

Letter contracts contain:

- A negotiated definitization schedule that includes dates for submitting the contractor's price proposal.
- A date for the start of negotiations.
- A target date for completing definitization, which should be within 180 days after the letter contract date or before completion of 40% of the work, whichever occurs first.

- Letter Contracts requires the government to obligate the maximum amount of the liability at the time of entering into a letter contract. You must adjust the obligation when the price is definitized.

An example of a Letter Contract would be a contract for ambulance service during a national emergency such as when the U.S. deployed for Operation Desert Storm, thereby deploying the active duty personnel normally assigned to perform the service. Circumstances did not permit the solicitation and contract award procedures.

7.14. Obligation Rules for Other Contracts and Agreements.

7.14.1. Purchase Orders.

There are two types of purchase orders.

- Unilateral (issued by the government)—obligate the full amount on the issue date.

- Bilateral (contractor accepts)—obligate the full amount when the contractor signs or accepts the PO.

7.14.2. Rental Agreements/Leases.

Generally, obligate one month at a time, but take into consideration the government's right to terminate the agreement with proper notice (30/60/90-day notice required). This could mean obligating up to 90 days in advance.

7.14.3. Reimbursable Orders. (Placed with Other Agencies)

Obligate when the procuring agency accepts the order in writing. Determine if it is a Project order or an Economy Act Order (EAO), because with an EAO, you must de-obligate to the extent that the performing activity has not created obligations or incurred costs by the time funds have expired.

7.14.4. Stock Fund Orders.

Record as an obligation when the order is placed.

7.14.5. Service Contracts.

Special rules apply for service contracts depending on whether they are severable or nonseverable.

7.14.6. Relation-Back Theory.

The "relation-back theory" is based on the rationale that an adjustment is not the result of a new liability, but that the adjustment relates back to the original contract. Therefore, the price increase to pay the liability is charged to the appropriation initially obligated by the contract. It is important that this concept be totally understood so as to prevent serious mistakes when making a funding determination.

If a contract change or modification is "**in scope"** of the original contract, you must use funds from the appropriation that you used at contract-award (original dollars).

If the change is "**out of scope"**, you must use funds current at the time the contracting officer approves the change (new dollars). For example, if the form, fit, and function of the service or supplies is modified, the charge may be out of scope.

7.14.7. Terminated (and Replacement) Contracts.

Under certain circumstances, this can be one of the exceptions to the general rule that you cannot use funds, which have expired. If the government has terminated a contract for **default**, the government can use the original funds for a replacement contract, even if the funds have expired, as long as these conditions apply:

- The contract was made in good faith;
- A continuing bona fide need exists;
- The replacement contract is of the same size and scope as the original contract;
- The replacement contract is awarded without undue delay after the original contract is terminated for default; and
- The replacement contract is awarded to a different contractor.

If the contract is terminated for **convenience of the government**, you must de-obligate all funds in excess of estimated termination costs (essentially, the settlement costs + profit). Generally, de-obligated funds cannot be re-obligated if the funds have expired. There is **one exception** even in the case of termination for convenience. If the Contracting Officer determines that the original award was improper or fraudulent, the original funds may be used if the following four conditions are met:

- The contract was made in good faith;
- A continuing bona fide need exists;
- The replacement contract is of the same size and scope as the original contract; and
- The replacement contract is awarded without undue delay after the original contract is terminated for default.

7.15. Economy Act Orders.

An Economy Act Order (EAO), is an order executed for materials, work, or services to be furnished by one activity to another under the authority and limitations of the Economy Act (31 U.S. Code Section 1535 P.L. 103-160). Economy Act orders are frequently referred to as Intra-governmental Acquisitions. The Economy Act permits agencies to order goods or services from organizational units within the same agency or another agency if:

- Amounts are available;
- The head of an agency or unit determines that the order is in the best interest of the U.S.;
- The agency filling the order is able to provide or get by contract the goods or services; and
- Goods or services cannot be provided as conveniently or cheaply by a commercial enterprise.

7.15.1. Payment.

Payment rules relevant to EAOs are as follows.

- Made promptly by check on written request of servicing agency.
- May be made in advance of providing of goods or services.
- Exception to usual limitation on advance payments.
- May be for all or any part of the estimated or actual cost as determined by the servicing agency.
- Request for payment is not subject to audit or certification in advance of payment.

A formal agreement for economy act orders must contain:

- Description of roles and responsibilities
- Payment provisions
- Ordering instructions
- Term of the Agreement/Period of Performance
- Termination provisions

- Bilateral or unilateral
- Notice provisions
- Dispute resolution
- In-house v. 3rd party forum
- If 3rd party forum, obtain advance consent

DoD policy is to not place Government agencies in direct competition with commercial sources. Invitation For Bids (IFBs) and Requests For Procurement (RFPs) shall not be sent to other Government agencies. A determination shall be made to include a finding that private contractors cannot perform the services as conveniently or more economically. Orders may be placed on DD-448 (MIPR) or DD 1155.

7.15.2. Obligation Rules for Economy Act Orders.

- An order placed by the requesting agency obligates an appropriation of the requesting agency.
- Project orders and MIPRs are obligated upon written acceptance by the servicing agency.
- Reimbursable orders are obligated when accepted in writing if acceptance indicates order will be financed on a reimbursable basis.
- Direct citation procurement obligation occurs upon receipt of a copy of the executed contract or evidence of existence of contract.
- EAOs are obligated on written acceptance of the servicing agency except as provided above.

Note: Amount obligated by requesting agency is deobligated if servicing agency has not incurred an obligation before the end of the period of availability for the funds.

7.16. Project Orders.

A "project order" is a specific, definite and certain order issued for the manufacture of supplies/material or equipment under the authority contained in 41 U.S.C. 23. A project order is a valid and recordable obligation of the issuing entity when the order is issued and accepted, providing the obligation otherwise meets the criteria for recordation of an obligation contained in 31 U.S.C. 1501. A project order is issued by executing a NAVCOMPT Form 2275 or 2276. This form is usually used to place orders with Government-Owned, Government-Operated (GOGO) activities within

and outside the DoD. Project orders issued to a DoD GOGO activity are for efforts performed **in-house on a reimbursable basis only.**

A project order, which lacks, at the time of issuance or acceptance, a description of the product to be provided is not sufficient to create a recordable obligation. (However, often there may be repeat orders for which the performing installation will have detailed and definite specifications available. Thus, if the performing activity has on file those elements which make a project order specific, definite, and certain, and those elements are in sufficient detail to enable the performing installation to proceed in carrying out the work ordered, it is not necessary to also include those elements within the project order itself. In such cases, reference **must** be made on the project order that specification documentation is retained on file by the performing activity.)

Project orders are issued by, and accepted for performance in DoD-owned and operated establishments. All forms that are to be "treated" as project orders must include a statement such as "This order is placed in accordance with the provisions of 41 U.S.C. 23, as implemented by Department of Defense regulation." At the appropriate time during project order negotiations, performing DoD owned establishments shall give ordering DoD Components cost estimates for each item to be produced, or work to be performed, under the project order.

7.16.1. Issuance and Acceptance.

A contractual relationship must exist (be created by the project order) between the parties involved. Consistent with the concept that one entity cannot enter into a formal contract with itself, a project order shall not be used by one organizational unit to order work from another organizational unit under the same activity commander.

Expiration dates of project orders may not extend beyond the point in time in which the ordering appropriation will be canceled (generally, five years after the appropriation expires for new obligation).

Project orders may be issued only to DoD owned establishments that have been given the authority to operate a reimbursable program in an amount equal to or exceeding the project order amounts. Transactions between the DoD and other government agencies are governed by the Economy Act (31 U.S.C. 1535). To determine whether the project order statute, rather than the Economy Act, provides the statutory authority for an intra-DoD order, determine whether the order is being placed with a DoD owned establishment, whether the order is "entire", or whether it satisfies the requirements of the Economy Act.

All payments by an ordering DoD Component to a performing DoD owned establishment are to be based upon either an approved payment schedule in the order or upon billings from the performing DoD owned establishment to the ordering Component.

7.16.2. Specific, Definite and Certain.

Project orders are analogous to contracts placed with commercial concerns and, similar to such contracts, they must be specific, definite and certain both as to the work encompassed by the order and the terms of the order itself. Acceptance of a project order by the performing DoD Owned establishment is the basis for obligations by the issuer. Project orders are subject to the same fiscal limitations that are contained within the appropriation from which they are funded. The performing entity may not be aware of all such appropriation limitations. An official of the issuing entity should provide a certification, on or attached to the project order, that the funds cited on the project order are properly chargeable for the purposes cited in the project order.

7.16.3. Bona Fide Need.

Project orders must serve a bona fide need, of the issuing activity, that exists in the fiscal year in which the project orders is issued; otherwise, a valid obligation does not exist. It is not intended that the rule of bona fide need of the fiscal year rule be construed to preclude procurement lead-time. Thus, where materials cannot be obtained in the same fiscal year in which they are needed and contracted for, a provision for delivery in the subsequent fiscal year does not violate the bona fide need rule so long as the time intervening between contracting and delivery is not excessive and the procurement is not for standard commercial items readily available from other sources. Bona fide need generally is a determination of the requesting activity and not that of the performing activity. A performing activity should, however, refuse to accept a project order if it is obvious that the project order does not serve a need existing in the fiscal year in which issued.

7.16.4. "Entire" versus "Severable."

To be eligible for project order financing, the need must be present in the fiscal year in which the project order is issued, require a series of actions over a period of time which may cross a fiscal year, and call for work or services that are not reasonably severable between fiscal years. For instance, an order for an "entire" end item or service would call for a single or unified outcome or product, and would be one in which few, if any, benefits would accrue if the work were terminated without completion at the end of the fiscal year in which it was placed. The distinction between "entire" and "severable" may not be readily evident and, therefore, requires some judgment. The objective desired by the requesting customer should be used in the determination. For example, if the customer provides an item (e.g., an aircraft) for overhaul or renovation and desires the entire item to be returned in a serviceable state, then a repair of a single component (e.g., avionics, landing gear, electronics) of the item when the item consists of many components needing repair, would not be a "severable" action. Conversely, if a customer desires an automated system that consists of multiple modules and some (or all) modules can be used independent of the entire system, then each module that can be used independent of the entire system is severable.

Examples that ordinarily are severable and **not** eligible for project order financing:

- Custodial or housekeeping services;
- Security or fire protection services;
- Refuse collection;
- Routine maintenance in general, including grounds or surfaced area maintenance; heating and air conditioning systems operation and maintenance; and other real and personal property maintenance;
- Services such as education, training, subsistence, storage, printing, laundry, transportation (including port handling), travel, utilities or communications when any of these purposes is the primary purpose of the request; and
- Efforts where the stated or primary purpose of the order is to acquire a level of effort (e.g., 100 hours, 20 weeks or one year) rather than a specific, definite, and certain end product.

Examples of items eligible for project order financing:

- Manufacture, production, or assembly of items including experimental prototypes or items manufactured and assembled for test. "Items" includes ships, aircraft, guided missiles, other weapons, vehicles of all kinds, ammunition, clothing, machinery and equipment for use in such operations, and other military and operating supplies and equipment (including components and spare parts);
- Renovation, rebuild, rehabilitation, reconditioning or overhaul of items, including such operations as are necessary to restore an item to a condition of serviceability equivalent to its original state;
- Alteration or modification in design or assembly of an item to meet;
- Revised specifications or to correct defects;
- Construction or conversion of items (including buildings and other structures), utility and communication systems and other public works;
- Development of software programs and automated systems when the purpose of the order is to acquire a specific, definite, and certain nonseverable end product that is reasonably achievable with the resources (financial, human, and plant) available to the provider rather than a level of effort over an extended period; and
- Production of engineering and construction related products and services.

7.16.5. Commencement of Work.

The work to be performed under project orders shall be expected to begin within a reasonable time after its acceptance by the performing DoD owned establishment. Although work on a project order is not required to commence in the year of project order acceptance, as a minimum requirement, evidence must exist at the time of project order acceptance that demonstrates the intention that work (or procurement if required prior to the beginning of work) will begin without delay (usually within 90 days) and will be completed within the normal production period for the specific work ordered.

Note: If work (or procurement if required prior to the beginning of work) financed from an appropriation that expired for obligation on September 30 on a project order does not begin, or is not expected to begin, before January 1 of the following calendar year, the project order shall be returned by the performing activity for cancellation unless it is documented that the delay is unavoidable and could not have been foreseen at the time of project order acceptance. Documentation of the facts related to the specific project order must be retained for audit review.

7.16.6. Contingent Event Prohibition.

Project orders shall not be issued if commencement of work is contingent upon the occurrence of a future event or authorizing action by the ordering activity.

7.16.7. Lawful Purpose.

Project orders shall not be used to contravene provisions of the law or to accomplish, by means of a project order, what regulations do not permit under commercial contracts. **Project orders shall not be issued for the primary (or secondary) purpose of continuing the availability of appropriations.**

7.16.8. Modification and Amendment.

Project orders, similar to commercial contracts, may contain special provisions and may subsequently be modified or amended. Unlike procurement contracts with commercial concerns, where competition requirements limit contract modifications, project orders may be changed or increased as long as proper funding is available, and the new work otherwise meets the general conditions governing issuance and acceptance of project orders. If the appropriation used to fund the initial order remains available for new obligation, it should be used to fund modifications and amendments that are a bona fide need of that appropriation, even if the modification changes the scope of the order. If the appropriation used to fund the initial order has expired, use it to fund only those amendments and modifications that are within the general scope of the initial project order. In cases where the original appropriation has expired and is no longer available for new obligations, and the modification or amendment changes the general scope of the original order, the amendment or modification should be funded from the current appropriation. However, the appropriation cited on the project order will remain available for price increases and changes that are within the scope of the original project order. Amendments to project

orders, which have the effect of partial or complete termination of such orders, must provide for the inclusion of the costs of termination.

7.16.9. Ability to Perform.

Project orders shall be issued only to those DoD owned establishments that are capable of substantially performing the work ordered. "Substantially," as used in this paragraph, means that the project order recipient should perform **not less than 51 percent of the total work with in-house resources and/or incur 51 percent or more of the costs** attributable to rendering the work or services ordered. Total costs to render the work or services ordered include the costs of goods or services obtained from/provided by contractors. Subsidiary ordering (within the government) and contracting (with commercial firms) pursuant to a project order is authorized, provided such subsidiary ordering and contracting is incident to, and is for use in, carrying out the purpose of the project order.

Project order recipients must contemplate the use of personnel and facilities (but may include use of other resources) beyond those incident to contract procurement. In this connection, it is not improper for a project order recipient to subcontract for component parts when such parts will be assembled later by the recipient into the end product ordered. However, the assembly operation must require the use of personnel whose technical skills are essential to completion of the job. In addition, the work expended in the assembly operation should be of such an extent that it avoids a perception of the project order being used for contract procurement.

If a project order cannot be placed with another DoD-owned establishment because that establishment would fill the order by contracting with a commercial concern for performance of substantially the entire order, it is possible that the order could be placed pursuant to the Economy Act, which permits the agency filling the order to provide or procure by contract the goods and services necessary to perform the order.

7.16.10. Project Order Default.

Where recipients of project orders default or fail to perform work or services specified in the orders, and replacement contractors are required as the result of such default: Defaulted work or services may be procured from another source to the extent of any unobligated balance in the appropriation thus obligated. Similarly, a project order also may be issued to a DoD establishment under an appropriation obligated by contracts with outside contractors when such contract is terminated for default or failure on the part of the contractor to perform work or services specified in the contract. All such replacement project orders resulting from defaults may be issued and obligated subsequent to the period of availability of the appropriations for obligation if the replacement project order is made without undue delay after the termination of the original contract or project order. Replacement project orders fulfill bona fide needs of the appropriation that had funded the contract or project order that was terminated for default. The replacement project order shall be awarded on the same basis and be substantially similar to the original project order in its scope and size. The replacement

project order must not extend beyond the point in time in which the ordering appropriation will be canceled.

7.16.11. Project Order Financing.

Project orders shall be fully financed by the ordering DoD Component from obligational authority current at the time the project order is issued and accepted. However, project orders issued for projects or programs financed by a research, development, test and evaluation appropriation may be prepared on an incrementally programmed basis. Research, development, test and evaluation appropriation projects or programs financed on an incrementally programmed basis are ones that are funded for the remainder of the funding appropriation's period of current availability or the current fiscal year vice a fully funded to completion basis.

7.16.12. Direct-Cite Prohibition.

Project orders may be issued to a DoD-owned establishment for performance only on a reimbursable basis. They may **NOT** be made a subdivision of funds, similar to an allotment; nor may appropriations of the ordering DoD Component be cited by the performing activity when incurring and recording obligations incurred in performance of the order.

Expiration dates of project orders may be extended with the approval of the ordering DoD Component. Expiration dates of project orders may not extend beyond the point in time in which the ordering appropriation will be canceled (generally, five years after the appropriation expires for new obligation).

7.16.13. Fixed-Price Project Orders.

A fixed-price project order shall establish a firm price for purposes of reimbursement for the work or services ordered. This shall not preclude amendments to cover changes in scope of any item in the order.

A fixed-price basis may be used **if all** of the following conditions are present:

- Work specifications are stable, specific and definite, and they are made a part of the order (or incorporated by reference) for each item at the time the project order is accepted for performance on a fixed-price basis or amended for any changes in the scope of the work. This requirement is especially critical for project order accepting activities that are financed by a direct appropriation. An activity financed by a direct appropriation should not accept a fixed-price project order unless it can predict with a high degree of certainty the actual cost to complete the project order. Otherwise, the prohibition against inappropriately augmenting an appropriation and/or using an appropriation for a purpose not authorized could be violated;

- When there is more than one item of work or service in a project order, including amendments for changes in scope, each item is made the subject of a separate price as shown by the order or in a list incorporated therein by

reference. When the work to be performed is the subject of a work list (e.g., equipment overhaul), each entry on the work list shall be considered to be an item;

- No substantial contingencies are included in the price, nor considered to be involved in performance, so that cost variations in performance can reasonably be expected to be minor;

- There is a satisfactory system of cost estimating used as a basis for establishing fixed prices. When cost standards are used in cost estimating for the purpose of pricing, they shall be adjusted for this purpose to include expected cost variances; and

- The same elements of cost are used in cost estimating and establishing fixed prices as would be required for use if reimbursements were based upon actual cost incurrence.

7.16.14. Cost-Reimbursement Project Orders.

The amount stated in a cost-reimbursement project order shall be a sound estimate of the costs to be incurred in performance of the work or services ordered. Such estimates shall be determined upon the basis of the specific work to be performed. The estimate of costs shall be the ceiling amount for purposes of reimbursement for the work or services ordered.

The performing DoD establishment and the ordering DoD component shall effect timely renegotiations for revisions of the ceiling amount of cost-reimbursement project orders. Such renegotiations should take place whenever cost performance indicates the need for adjustment of the ceiling amount upward or downward, but before cost of performance has exceeded 75 percent, when compared with the current ceiling amount. Renegotiations should not be conducted when the probable cost of renegotiation is greater than the adjustment amount. In such cases the difference, upward or downward, should be absorbed by the performing establishment.

Cost-reimbursement project orders may be converted to a fixed-price basis, provided all of the conditions governing the use of fixed-price project orders are present. In addition, the conversion must be effected prior to incurring either 50 percent of the total cost of the work, or the passage of 50 percent of the period of performance, whichever comes first.

7.16.15. Unfunded Costs.

For purposes of this subsection, unfunded costs are costs that are not funded in the account or appropriation funding the performing activity. (Examples of unfunded costs are not universal. Some performing revolving fund accounts [primarily the working capital fund accounts] may fund costs that are unfunded by appropriated funds. Unfunded costs of an appropriated funded performing activity normally include labor of military personnel and depreciation of capital assets.) When an ordering DoD

Component places an order on behalf of persons or agencies outside the U.S. Government (including reimbursable transactions pursuant to the Foreign Military Sales Act), the ordering DoD Component shall indicate this fact on the project order. In those instances, the amount of unfunded costs shall be included and identified in the items listed below:

- Project orders issued to performing activities;
- Billings made by the performing activity to the ordering activity;
- Reimbursements by the ordering activity to the performing activity; and
- Reimbursements obtained by the ordering activity from the non-federal customer.

Reimbursable costs include the cost of machinery or equipment acquired specifically for the performance of a single project order, provided that:

- Such costs specifically are approved in advance by the ordering DoD Component;
- The machinery or equipment could legally be acquired directly by the ordering fund or appropriation;
- The approval is incorporated into the term of the project order agreement or amendments thereto. When this is the case, the approved costs shall be segregated from other costs and shown as a separate item in the reimbursable billing. Such machinery and equipment are the property of the ordering DoD component and shall be disposed of in accordance with instructions from the ordering component; and
- Costs incurred in the termination of project orders shall be reimbursable to the performing DoD establishment when the ordering DoD component terminates those orders, to the extent that such costs do not exceed the amount of the fixed price, or the current ceiling amount in the case of cost-reimbursement project orders. When ordering DoD components and performing DoD establishments cannot agree on the costs of termination, the case will be referred for settlement to the Under Secretary of Defense (Comptroller).

To the extent feasible, performing DoD establishments should bill ordering DoD components for work performed upon the basis of jobs completed or services rendered in accordance with the terms of the project order. However, whenever a long period of time is required in the performance of a project order, periodic progress payments may be provided for in the order. Progress payments may be made to the performing DoD establishment to cover the accrued cost (and other direct obligations incurred) of performance to the end of the fiscal year under an

uncompleted project order. Reimbursement to a working capital fund activity for work performed prior to completion of the project order shall normally be accomplished on either a progress payment or a percentage-of-completion basis. **Project orders are reimbursable orders and should be administered and accounted for as such. Project orders are not administered nor accounted for by the performing DoD establishment. Accounting for project orders must be performed by the ordering DoD component in a manner similar to that performed for contracts. Project orders received and accepted are a source of obligational authority, in the amount stated on the project order.**

7.17. Military Interdepartmental Purchase Request (MIPR).

Commonly referred to by its acronym, "MIPR," this form is used when a unit needs to request goods or services from another DoD agency. The command's approval official signs the MIPR and the Comptroller certifies fund availability. Unlike other types of orders or contract documents, the MIPR is not sent to contracting, instead, it is sent directly to another DoD activity.

7.18. Support Agreements/MOU/MOA/Service Level Agreements.

Support Agreements/MOU/MOA/Service Level Agreements are formal agreements that define recurring services to be provided by a supplier to a receiver. They also define the basis for calculating reimbursement charges for services provided. Navy activities often provide services to other commands, commercial enterprises or individuals operating on Navy bases. BUMED activities are more likely to be the receiver of services rather than the provider. This procedure avoids duplication of services, facilities and personnel. The funds to provide the services and material must be carefully planned and budgeted.

Within DoN, common service/cross service support, when identified by the host, are usually provided to the tenant on a nonreimbursable basis. Additional costs that are significant, identifiable, and can be segregated by the host may be charged to tenants. Several common base support categories differ between DoD recommendation and the DoN interpretation.

Note: Decisions on what support can be provided, how much of it will be reimbursable and at what cost, are determined based on negotiation and fairness at the local level.

The DoN designates the following as nonreimbursable services provided by the host:

- Civilian personnel services;
- Education services;
- Facility maintenance and repair; and

- Military personnel support.

All BUMED activities are a party to one or more support agreements of the various types. Decreased direct funding and increased emphasis on reimbursements make it vital that Comptrollers be aware of whom their organization is supporting in connection with support agreements. Commands must track support costs and ensure any reimbursements are billed in accordance with the agreement. It is vitally important that commands closely monitor the services and costs associated with these agreements. It is equally important that a periodic review be accomplished to update specific parts of the agreement where additional services are needed or to discontinue those that are no longer needed. The host is responsible for managing the reimbursement program, not the tenant. It is your responsibility, as the Comptroller, to monitor reimbursements. If your organization earns reimbursements, but does not bill for and collect them, then your command is paying someone else's expenses.

7.18.1. Documentation.

Installation hosts/providers should have support agreements with all customers for which they provide base support services. The host and tenant must document requirements for recurring support on an Interservice Support Agreement (ISA) ((DD form 1144)). Reimbursement will be via a funds transfer instrument. ISAs for recurring services may be multi-year but the costs for any given service must be of a one-year duration and correspond to the fiscal year. For ISA's expiring within a fiscal year, the hosts and tenants will renegotiate the ISA either for the remainder of the fiscal year or for the remainder of the first fiscal year and the entire following year. This renegotiation enables the transition of the ISA cover a period of only one fiscal year, 1 October to 30 September.

The installation host is required to use standard units of measure to compute estimated costs and required reimbursements. A customer unique allocation method is allowable only in those situations where unique and more accurate capabilities exist for some customers, which are not available to other customers (e. g., one customer might have an electric meter and the other customers do not). The host should discuss all cost computations with each customer during the negotiation of the ISA. Installation hosts/providers may waive reimbursement charges for support provided if the host determines the reimbursement amount is insignificant or not economically feasible to collect.

The parties to an ISA will make bilateral modifications and terminations with sufficient advance notification to permit appropriate resource adjustments (i.e., fund transfers) in the budget process. If one party must unilaterally terminate or significantly modify the ISA during a fiscal year, that party is responsible for any unavoidable termination costs until those costs are eliminated. The parties to an ISA will elevate unresolved ISA differences for resolution through each party's chain of command.

7.19. Contingent Liabilities.

DoD regulations require commitment accounting for all DoD appropriations. Funds are committed only when there is a bona fide need for the goods or services during the current year. You must have a bona fide need during the **same** fiscal year that you commit the funds. You cannot use old/expired funds for a current need. Under the commitment accounting procedure, you reduce the obligated amount from the commitment column. The general rule is to commit/record the estimated procurement cost from the purchase request. The estimated procurement cost is usually based on:

- A conservative government estimate;
- The type of contract; and
- Consideration of contingent liabilities.

A contingent liability is a liability that government may or may not pay depending on some future condition. For example, the Economic Price Adjustment (EPA) clause in some contracts is designed to allow the government to assume the risk (for better or worse) of price changes on labor and materials. If the price does not fluctuate under the EPA clause, there is no need to pay; but if it does, the EPA clause obligates the government to pay that contingent liability. Whether to commit for contingent liabilities depends on the ability to predict the likelihood that the contingency will occur and to estimate an amount of liability. When making a commitment for contingent liabilities, we must use a reasonable, conservative estimate based on experience with similar contracts, items, and services.

The following procedures and requirements should be adhered to when recording contingent liabilities.

- During closure, activity Comptrollers will ensure that obligations are posted to the accounting system to recognize contingent liabilities not previously recorded or received. Contingent liabilities are defined as any potential liability against the Government which the activity:
- Has not previously obligated due to lack of documentation or billing;
- May be reasonably expected to pay; and
- Has a reasonable basis to estimate the associated cost.
- Common examples of contingent liabilities include: commercial utility and telephone billings, transportation charges, supplemental medical care, anticipated contract adjustments for variable unit cost contracts, and pending claims against the Government.

- All Contingent Liabilities will be posted to the accounts using a single NC 2275 as the record of memorandum entry prior to closure of the official accounts. Additional liabilities will not be added to the document subsequent to account closure, although the document amounts may be adjusted to better reflect anticipated costs. The NC 2275 will provide line item detail recording the specific liabilities and amounts being obligated to provide an audit trail. Backup documentation should be attached and retained with the NC 2275 to support future audit reviews.

- Activities are required to review all outstanding contingent liabilities on a monthly basis as part of the obligation validation review process. The NC 2275 supporting the Contingent Liabilities must be adjusted as documentation supporting the obligation amounts is received.

Table 1. Unpaid Accrued Annual Leave.

LB

UNPAID ACCRUED ANNUAL LEAVE

1. The total FY__ Unpaid Accrued Annual Leave for UIC: ____ is $_____.

2. I hereby certify that the amounts shown on this report are correct. All known transactions meeting the criteria of 31, USC, 1501 (a) have been obligated and are so reported.

Approving Official
Name and Title

7.19.1. Civilian Labor, Benefits and Awards.

The accrual of annual leave within the DoD is material and shall be recognized annually in DoD Component accounting records and financial statements. DoD Components shall recognize the expense and related liability for annual leave (including home leave) as it accrues. Sick leave need not be accrued unless there is a need to recover full operating costs or a management requirement. The expense and related liability for annual leave shall be recorded at the wage rates at which the leave is earned. Use of a fringe benefit rate is also acceptable for calculating accrued annual leave. The liabilities for annual leave shall be adjusted to reflect all pay increases and unused leave balances at least annually for financial statement purposes.

The following accounts shall be used by DoD Components to record accruals:

- Accrued Liabilities-Payroll and Benefits (Account 2200.0000)
  "Accrued Liabilities-Payroll and Benefits" account reflects accrued funded payroll and benefits and accrued unfunded annual leave.

- Accrued Funded Payroll and Benefits (Account 2210.0000)
  "Accrued Funded Payroll and Benefits" reflects the estimated liability for salaries and wages of civilians that have been earned

- Accrued Payroll-Civilian (Account 2210.0100)
  “Accrued Payroll-Civilian" is used to record the estimated liability at the end of the current accounting period for the earned but unpaid civilian salaries and wages.

- Accounting Entries for Account 2210.0100 – Accrued Payroll-Civilian
  Dr 6100.0110 Personnel Compensation-Civilian

Cr 2210.0100 Accrued Payroll-Civilian
To record civilian employee funded compensation earned.

- Accrued Payroll-Civilian-Employer Share of Personnel Benefits (Account 2210.0300)
  "Accrued Payroll-Civilian-Employer Share of Personnel Benefits" is used to record the estimated liability at the end of the current accounting period for earned but unpaid civilian personnel benefits. Sources for entries to this account include payroll records, journal vouchers supported by documented estimates, and disbursement vouchers.

7.19.2. Accruals for Personnel Related Liabilities.

This section prescribes the accounting policy and related requirements for recording DoD liabilities for accrued payroll and benefits. The accounts discussed provide financial data on accrued liabilities to be reported in the financial statements required by Treasury and to meet other reporting requirements mandated by OMB and the Congress.

7.19.3. Accounting Policy for Accruals.

Reasonable estimates (accruals) of the costs of services performed by DoD military and civilian employees must be made when a pay period does not coincide with the end of an accounting period. These accruals must be recorded in the applicable accounting period based on journal vouchers with supporting documentation (or mechanized programs) that clearly shows the calculations and data used to compute the amount of the liability. The journal vouchers shall be signed by the appropriate authorized accounting official. These accruals shall be removed from the accounts only when the related pay is disbursed.

Amounts due for annuities, adjudicated claims, and benefit payments as of the end of the period shall be recorded in the applicable accounting period based on available information, provided that the payment is probable and the amount estimable. Such amounts shall be recorded based on journal vouchers and supporting documentation clearly showing the basis for the amounts recorded. The journal vouchers shall be signed by the appropriate authorized accounting official. Except for the DoD Component's share of fringe benefits computed as a part of the pay computation process, applicable accruals shall be reversed at the start of the next accounting period and actual costs accumulated.

Awards made to employees such as those for suggestions, performance bonuses, special act awards, and productivity gains affect payroll cost. The DoD productivity gain sharing (PGS) program permits up to a maximum of 50 percent of achieved PGS savings to be paid to eligible employees. Subject to the 50 percent ceiling, the PGS program allows considerable flexibility in determination of the amount and form of payment, monetary or compensated absence (administrative leave). DoD activities develop their individual organization-wide PGS plans based on

their mission functions. PGS plans should include a specified period of time that an employee must contribute to the work effort or be onboard to be eligible to receive a share of the PGS payout. PGS plans should also provide specifics as to whether an employee remains eligible or forfeits his/her share if the employee leaves the organization prior to the payout. If the plan and conditions permit, employees may elect to receive administrative leave, or cash payment, or a combination of administrative leave and pay. The administrative leave option may be granted at the discretion of the activity Commanding Officer based upon workload requirements at the time. The period of time for which administrative leave may be granted to an employee will be derived by dividing the value of the employee's gain share award by his/her hourly rate plus an average factor for benefits. A liability shall be recorded for that portion of a payout, which is due, but not yet paid.

7.20. Utility Service.

The unit cost (cost per output) concept has been established for business areas within the Navy Working Capital Fund (WCF). Unit cost goals are established by the USD © and passed to WCF activities via the chain of command. The goals are used as a control mechanism and an indicator of efficiency. The Base Support business area is comprised of Naval Facilities Engineering Command Public Works Centers (PWCs) and the Naval Academy Laundry. The PWCs provide facility maintenance, utility service, and other engineering support services to installations and their tenant activities. Customers are billed for the direct costs of repair and maintenance and an allocated share of indirect and general and administrative (G & A) costs. Utilities and sanitation services are sold based on usage. All business areas are required to set prices based upon full cost recovery, including (G & A) support provided by others. Prices are established through the budget process and remain fixed during the year of execution; actual costs are evaluated against revenue generated by workload at established prices; and the financial condition of the business area is assessed accordingly. Profits or losses are determined at the end of the year and are employed as a basis for evaluating operating efficiency.

Prices for every business area are established for each fiscal year. Once established, these prices are held constant, or stabilized, through program execution. This stabilized rate policy serves to protect customers from unforeseen inflationary increases and other cost uncertainties and to assure that customers will not have to reduce programs to pay for potentially higher-than-anticipated prices. Utility costs account for a large percentage of your command funds. You must ensure that billings are accurate while supporting an aggressive conservation program.

7.21. Transportation Charges.

As part of the Transportation business area, the Military Sealift Command (COMSC) is responsible for operating both DoN-unique sealift assets (which are managed directly by COMSC) and common support sealift assets (which are managed by the United States Transportation Command [TRANSCOM]). This business area provides sea borne transportation services and accumulates and distributes costs to outputs, measured primarily in terms of cargo movement (tons).

7.22. Conference Approvals.

The term “conference” as used in this document includes all conferences, meetings, seminars, workshops and similar gatherings scheduled on a regular, periodic or one-time basis held within the BUMED claimancy which require the expenditure of TAD funds. This includes conferences sponsored by BUMED and all of its subordinate commands. The dollar threshold for those conferences requiring BUMED approval changes occasionally. Activities should determine the current threshold prior to scheduling a conference.

Conferences scheduled in varied locations and covering a variety of subjects provide a forum for the exchange of ideas and information, which can not readily be accomplished through other means. Conferences require careful planning to minimize total cost to the Navy and to ensure that security and legal requirements are properly addressed. Conferences are not appropriate if the subject matter can be transmitted by directive, telephone, or other means at a fraction of the cost without significant reduction of effectiveness. Commands are reminded to release the conference announcement **only** after receipt of BUMED conference approval.

Approval authorities are required to restrict conferences involving expenditure of TAD funds to those absolutely essential to meet mission requirements and ensure that any potential security or legal issues are addressed in advance. Conferences should not be scheduled unless objectives and expected results are commensurate with the expenditure of labor and funds. Conferences should reflect a balance of views representative of the population affected by the subject matter of the conference. The level and extent of involvement and representation by women and minorities in conferences warrant special consideration by all levels of sponsoring and participating commands from the perspectives of professional development and diverse points of view.

Objectives of controlling conference scheduling are to ensure:

- The optimum use of TAD funds in relation to conference goals;
- Observance of CNO policy; and
- Compliance with applicable security and legal requirements.

Approval authorities must carefully weigh all factors concerning a proposed conference, including:

- How does the proposed conference relate to accomplishment of the assigned mission?;
- What is the objective of the conference? Is the objective clear and attainable?;

- Is a conference the only or most cost-effective means of accomplishing the desired objective? Have all less costly alternatives been thoroughly explored?;
- Are teleconferencing facilities available to obviate the need for expenditure of TAD funds?;
- Has CNO policy regarding balanced representation been taken into account in terms of points of view and professional expertise represented as well as opportunities for professional development through participation?;
- Will the anticipated results justify the direct costs in man-hours and TAD funds?;
- Do the decisions regarding site selection, attendees, and meeting dates take into account associated resource costs?;
- What activities are expected to send representatives? What is the total number of attendees? Is there compelling rationale for multiple attendees from a single activity?;
- What is estimated total Navy TAD cost associated with the proposed conference?;
- Have efforts been made to minimize TAD costs through use of Morale, Welfare and Recreation Department facilities (i.e., conference space and logistical support), and Bachelor Quarters (BOQs/BEQs)?;
- For recurring conferences: has the original requirement for the conference been revalidated? Has consideration been given to extending the interval between recurring conferences in order to reduce annual cost?;
- If classified material is to be discussed, has the command security manager been advised? How will access to the conference be controlled?;
- Will the conference include any nonfederal participants or attendees? If so, what is their relationship to the federal government (e.g., contractor, consultant, advisory committee member) and have all formal and informal arrangements and regulations governing their attendance, participation and compensation been observed, including any required legal review?; and
- Conferences involving civilian participation should be scheduled to minimize travel of civilian employees outside of regularly scheduled work hours.

7.22.1. Control.

Commanding Officers shall forward conference requests to the Chief, Bureau of Medicine and Surgery via their supporting HSO providing justification that addresses the considerations above. Approving officials should maintain records of conference approvals and provide information, upon request, to CNO for those conferences estimated to cost in excess of $5000.00.

7.23. Acceptance of Gifts.

Gift acceptance authority has been delegated to the Vice Chief of Naval Operations and Director, Navy Staff for gifts of a value of $50,000 or less. The Chief of Naval Operations can delegate acceptance authority for gifts of a value up to $10,000. All prior grants of gift acceptance authority from the Chief of Naval Operations have been cancelled and no further delegation of gift acceptance authority has been provided. Gifts requiring acceptance by higher authority should be forwarded via the administrative chain of command. Prior to acceptance, all gifts will be reviewed by a judge advocate or general counsel to ensure compliance with applicable laws and regulations.

A commander of a naval medical facility without gift acceptance authority, will forward their gift acceptance requests to the Bureau of Medicine and Surgery. Commands will forward requests for acceptance of gifts, via their supporting HSO or administrative chain of command, to the Bureau of Medicine and Surgery.

7.24. Augmentation of Appropriations.

Augmentation of appropriations occurs when an agency performs some action that increases the amount of funds available in an appropriation. Augmentation violates the purpose statute when we use funds from one appropriation to pay the costs associated with the purpose of another appropriation. An example would be if we bought something with O & M funds for which we should have used procurement dollars. We have used O & M funds for the wrong purpose (a violation of the purpose statute) and we have augmented the Procurement fund because we bought something for a procurement purpose but did not spend procurement dollars. Basically, we have more procurement dollars than we should have.

The bigger problem with augmenting appropriations is that augmentation violates the Miscellaneous Receipts Statute. The Miscellaneous Receipts Statute provides that "an official/agent of the government receiving money for the government from any source shall deposit the money in the treasury as soon as practicable." In other words, neither a person nor an organization can just donate or give money to the government, without the receiving agency being made to give that money to the US Treasury. If the agency keeps the money, it is augmenting its appropriation. Congress decides how much money we get, so if we keep money when we are not supposed to, we violate the intent of Congressional budgetary decisions. However, Congress has provided certain exceptions that allow an agency to keep the money it receives. Some of the most common exceptions are: The Economy Act authorizes interagency orders as it provides for a more expeditious and economical way of doing business. Generally,

one agency will use a Military Interdepartmental Purchase Request (MIPR) to transfer funds for the purpose.

Some examples follow.

- The Foreign Assistance Act permits the transfer of State Department funds to other agencies, including DoD, to carry out the purposes of the Foreign Assistance Act.

- Revolving funds are management tools that provide working capital for the operation of certain activities. The receiving activity must reimburse the funds for the cost of goods or services when provided.

- Bond forfeitures. This will rarely apply to most military units and installations.

- Gifts. The Secretary of Defense may accept monetary gifts and property for defense purposes. However, some gifts may not be expended until appropriated by Congress. This is an area where you should consult supporting legal office.

- Health Care Recoveries. Funds collected from third-party payers (such as civilian medical insurers) for health care services provided in military medical facilities may be credited to the appropriation supporting maintenance and operation of the facility.

- Refunds for erroneous payments, overpayments, or advance payments may be credited to agency appropriations.

As a general proposition, an agency may not augment its appropriations from outside sources without specific statutory authority. The prohibition against augmentation is a corollary of the separation of powers doctrine. When Congress makes an appropriation, it is also establishing an authorized program level. In other words, it is telling the agency that it cannot operate beyond the level that it can finance under its appropriation. To permit an agency to operate beyond this level with funds derived from some other source without specific congressional sanction would amount to a usurpation of the congressional prerogative.

7.25. Official Representation Funds.

Representation funds are included within appropriations made available to the executive branch "for emergencies or extraordinary expenses." Official representation funds are tightly controlled because of their limited availability and potential for abuse. **NOTE:** Official Representation Funds must be requested and received prior to obligation.

Congress has long recognized that many agencies have a legitimate need for items that otherwise would be prohibited as entertainment, and has responded by

making limited amounts available for official entertainment to those agencies that can justify the need. Entertainment appropriations originated from the need to permit officials of agencies whose activities involve substantial contact with foreign officials to reciprocate for courtesies extended to them by foreign officials. For example, the State Department would find it difficult to accomplish its mission if it could not spend any money entertaining foreign officials. In fact, some of the early entertainment appropriations were limited to entertaining non-U.S. citizens, and some could only be spent overseas.

7.26. Morale, Welfare and Recreation Activities.

Morale, Welfare, and Recreation programs were established to ensure the mental and physical well being of military personnel. There are different types of MWR activities, some wholly or predominately operated and maintained with Appropriated Funds, while others are wholly or predominately supported with Nonappropriated Funds. Nonappropriated Funds are derived from sources other than Congressional appropriations, primarily from the sale of goods and services to DoD military and civilian personnel and their dependents. Of special note is the fact that there is no accountability for them in the fiscal records of the Treasury of the United States.

MWR programs within the DoN have been classified for financial reporting into three basic categories; Category A – Mission-Sustaining Activities, Category B – Basic Community Support Activities, and Category C – Business Activities.

7.26.1. Category A-Mission-Sustaining Activities.

Contains those activities that are considered most important for the health and well being of the military member. Activities in this category have no capacity for generating revenue and are supported almost entirely by appropriated funds.

Example of Category A activities:

- Gymnasiums/physical fitness/aquatic training;
- Libraries;
- Parks and picnic areas;
- Recreation centers;
- Shipboard activities;
- Motion pictures; and
- Sports/Athletics.

7.26.2. Category B-Basic Community Support Activities.

These activities differ from those in Category A, primarily because fees are usually charged for participation and some revenue is generated.

Examples of Category B activities:

- Amateur radio;
- Arts and crafts centers;
- Automotive skills center;
- Bowling centers (12 lanes and less);
- Child development centers;
- Community centers;
- Marinas without resale or private boat berthing;
- Outdoor recreation;
- Recreation information, tickets/tours services;
- Recreational swimming pools;
- Stars and stripes; and
- Youth activities.

7.26.3. Category C-Business Activities.

Have the highest capability to generate revenue through the sale of goods and services to authorized patrons for use in specific MWR programs.

Examples of Category C activities:

- Academic bookstores;
- Aero clubs;
- Amusement machine locations and centers;
- Animal care funds;
- Armed services exchange and related activities;

- Armed forces recreation centers (accommodation/dining/resale facilities);
- Audio/photo and other resale activities;
- Bingo;
- Bowling centers (over 12 lanes);
- Cabins/cottages/cabanas/recreational guesthouses;
- Catering;
- Golf courses;
- Marinas and boating activities with resale or private boat berthing;
- Military open messes and clubs;
- Motion pictures (paid admission functions);
- Motorcycle clubs;
- Package stores;
- Pro shops;
- Recreation equipment checkout;
- Rod and gun clubs;
- Scuba/diving;
- Skating rinks;
- Skeet/trap ranges;
- Snack bars/soda fountains;
- Stables;
- Temporary lodging facilities; and
- Unofficial commercial travel service.

Commanding Officers are responsible for the administration and supervision of the Nonappropriated Fund activities within their commands. This includes:

- Directing the activity operation;
- Reviewing and evaluating financial statements;
- Budgeting for appropriated Funds, which are authorized to support MWR activities;
- Appointing qualified managers and ensuring that an advisory group is designated for each morale, welfare, and recreation program to serve in an advisory capacity to the Commanding Officer. (the custodian /treasurer of the business activity categories such as flying clubs, rod & gun clubs, etc., should be elected or appointed from the membership of such activities, subject to approval of the officer in command); and
- Ensuring that each activity is properly administered and its property safeguarded, that all income is received in full and properly recorded, and that all disbursements are made only for authorized purposes ensuring inventories, as required by governing regulations.

7.26.4. Appropriated Fund Support.

Common support consists of services and related goods provided to an activity by another activity as a part of its mission. MWR activities, because they are located on bases, frequently utilize common support available to them. The support provided by the base is usually considered to be an indirect cost to the tenants of the base. All MWR activities are allowed to receive appropriated fund indirect support.

7.26.5. Indirect Support.

This includes:

- Fire protection;
- Security protection;
- Pest control;
- Sewage disposal;
- Trash and garbage removal (Note: not authorized for military exchanges in CONUS);
- Snow removal;

- Road and sidewalk maintenance;
- Safety, medical, veterinary, and sanitary inspections;
- Authorized veterinary care; and
- Rescue operations.

Category A and B activities are authorized to use Appropriated Funds for these services, but revenue–generating activities (Category C) must bear the costs utilizing Nonappropriated Funds resources.

Common support services include but are not limited to:

- Custodial services;
- Accounting and financial management services;
- Communications;
- Civilian personnel office/HRO assistance; and
- Procurement, technical advice, assistance and administration.

Common support costs to an MWR program of $500 or less is generally considered to be uneconomical for billing purposes. If appropriated fund costs, over $500 are generated, or if MWR activity utilization of these services generates additional, incremental appropriated fund costs or personnel at the base, costs are considered direct MWR expenses.

7.27. Business Cards.

Generally, business cards are a personal expense of the employee. However, GAO in an advice letter has said that, using the "necessary expense" analysis, if an agency will further its statutory mission by the purchase of business cards for its employees, then this constitutes a proper expenditure from its general appropriation.

There are some considerations to make prior to ordering these cards with your government purchase card. A DoD memo dated 28 Aug 98 delegated the authority to the Services. The DoD policy is that the Service Secretaries may delegate authority to General/Flag officers and members of the SES to determine that the printing of business cards for certain military members and civilian employees is necessary for the conduct of official business. If such a determination is made, then appropriated funds may be used to purchase computer card stock and software to produce business cards on office computers. There is still no authority to use appropriated funds to have business cards printed commercially.

7.28. Frequent Flyer Miles.

DoD members who earn frequent traveler credits performing official travel may retain and use those credits for unofficial travel.

7.29. Ethics.

On February 3, 1993, the U.S. Office of Government Ethics published, "Standards of Conduct for Employees of the Executive Branch," 5 CFR 2635. It applies to the Navy and is your primary source of guidance for ethics and the Standards of Conduct. On August 30, 1993, DoD Directive 5500.7R, “Joint Ethics Regulation” was issued. It supplements the Office of Government Ethics Standards, and covers additional topics. This is a punitive regulation applicable to all members of DoD.

7.29.1. General Principles.

Use government resources only for Government purposes. Do not use public office for private gain or give preferential treatment to any private entity.

7.29.2. Gifts from Outside Sources.

The rules governing receipt of gifts from outside sources should be reviewed prior to the acceptance of a gift. The most important rule is to avoid the appearance of favoritism.

7.29.3. Exceptions.

There are some exceptions to the prohibited gifts rule including the following.

- A gift of $20 or less, with a limit of $50 per year per source.
- Gifts based on a purely personal relationship.
- Discounts or promotions available to large segments of the public.
- Awards and prizes given as part of a regularly established program of recognition.
- Free attendance at a widely attended conference, when attendance would further Government interests.
- Gifts of $10 or less per occasion (e.g., a birthday gift or a souvenir gift upon return from a vacation) (no cash).
- Refreshments shared in the office.
- Personal hospitality at an employee's home.
- Customary gifts given in connection with the receipt of hospitality.

- On special, infrequent occasions, subordinates may give a gift to a superior "appropriate to the occasion".

- Infrequently occurring occasions of personal significance such as marriage, illness, or birth of a child (does not include a promotion unless the employee is also being transferred out of the chain of command).

- Occasions that terminate subordinate-official superior relationship, such as retirement, resignation or transfer.

- The value of gift normally should not exceed $300 from a "donating group" whose definition depends on the circumstances. If the gift exceeds $300 in value, the gift must still be "appropriate to the occasion," and "uniquely linked to the departing employee's position or tour of duty". An employee may not contribute as part of more than one donating group. If he or she does, the different groups become one donating group.

Voluntary contributions of a nominal amount may be solicited only for the following:

- The occasional sharing of food and refreshments in the office;

- The gift for a special, infrequent occasion;

- The nominal amount is defined as $10; however, while more than $10 may not be solicited, an individual may offer to contribute more; and

- Gifts from an employee's spouse to another employee's spouse will be considered a gift between employees subject to the above rules, unless there is an independent basis for the gift to the spouse.

7.29.4. Gifts Between Employees.

Employees may not give, or solicit contributions for gifts to someone in their subordinate-official superior chain. Employees may not accept gifts from employees who receive less pay, unless there is no subordinate-official superior relationship and there is a personal relationship justifying a gift.

Generally, you may not give or solicit for a gift to an official superior.

The following exceptions are applicable:

- Food and refreshments shared in the office;

- Personal hospitality gifts on social occasions; and

- Gifts on special infrequent occasions (such as retirement), which do not exceed $300 per gift or $10 per donating individual.

7.29.5. Conflicting Financial Interests.

You may not take action, or provide any input, to a matter which will have a direct and predictable effect on your outside financial interests, or the interests of your spouse or children.

7.29.6. Impartiality in Performing Official Duties.

You must perform your official duties fairly and impartially. You may not give special treatment to anyone affected by the performance of your duties.

7.29.7. Misuse of Position.

The following should be guidelines for ensuring there is no appearance of impropriety and no misuse of position:

- You may not use your official position to coerce benefits from a private party.
- You may not use your official position to imply that the Government endorses or sanctions a product, service, enterprise, or private organization.
- You may not use "inside information" for private purposes (information not available to the public).
- You may not use Government property for private purposes.
- You may not use official time for private activities.

7.29.8. Outside Activities.

All Federal employees are prohibited from acting as a representative for a non-Federal party in matters in which the Government has an interest. They may not accept outside employment, which conflicts with, or otherwise interferes with, the performance of their official duties. Federal employees may not be paid for outside speaking, teaching, or writing, which "relates to their official duties," or otherwise involves "remerchandising" the work they do for the Government. They may not use your official position for private fundraising efforts, their support to charities must be purely personal and they must satisfy all of their legitimate financial and legal obligations.

7.29.9. Contact with DoD Contractors.

An employee shall not solicit or accept a gift from a prohibited source (DoD contractor is a prohibited source) or given because of the employee's official position. The test for "official position" is whether the gift would have been solicited, offered, or given had the employee not held his position as a Federal employee. An exception Is a gift of a market value of $20 or less, not to exceed $50 in a calendar year from any one source.

7.29.10. Use of Non-Public Information.

Avoid unauthorized disclosure of information "not made available to the general public". In the alternative, use a Freedom of Information Act (FOIA) standard. Avoid disclosing information "not authorized to be made available to the public on request". Other bases for nondisclosure include the Privacy Act, Trade Secrets, and classified material.

7.30. Procurement Integrity.

Before the award of a government contract, a government official will not: Discuss employment with a competing contractor.

- Ask for or accept a gratuity or other thing of value from a competing contractor. Disclose contractor bid or source selection information to an unauthorized person. An unauthorized person is any entity that is, or is reasonably likely to become, a competitor for or recipient of a contract or subcontractor, and anyone acting for that entity.

- A "gratuity or other thing of value" is a Gift, favor, entertainment, or other item having monetary value which is given directly or indirectly.

    - It does not include plaques or certificates with no intrinsic value.

    - It also does not include any unsolicited item, other than money, valued $20 or less.

    - "Contractor bid information" is information contained in a bid, or proposal on cost, labor rates or proprietary information clearly marked as such.

7.30.1. “Source Selection Information.”

Source selection information is information for a procurement and is limited to:

- Bid prices before bid opening.

- Proposed costs or prices.

- Sources selection plans.

- Technical evaluation plans, or evaluation of programs.

- Cost or price evaluations.

- Competitive range determinations.

- Rankings of bids, proposals.
- Reports of Source Selection Evaluation Boards (SSEBs) or Source Selection Advisory Councils (SSACs).

7.30.2. Appearance of Impropriety.

Avoid the appearance of favoritism. What is done with one contractor should be done with other similarly situated contractors.

7.30.3. Use of Government Resources.

Employees must protect and conserve government property and use it (or allow its use) only for authorized purposes.

- Federal communications; equipment including governmental owned telephones, facsimile machines, electronic mail, and Internet systems) are available only for official use and authorized purposes.
- "Official use" includes emergency communications, communications that are necessary in the interest of the government; and "morale and welfare" communications by DoD employees on extended deployments.
- "Authorized purposes" include brief calls home while TAD to notify family of official transportation or schedule changes.
- Personal communications from the workplace are also authorized, if supervisor determines that:
    - Communication does not adversely affect official duty performance
    - Is of reasonable duration and frequency and made during personal time whenever possible
    - Serves a legitimate public interest
    - Does not reflect adversely on DoD
    - Does not overburden the communication system or create any significant additional cost to DoD.
    - Government vehicles may only be used for official purposes.

Government resources (other than personnel, communications equipment and vehicles) may be used for personal purposes if supervisor determines that the use does not adversely affect official duty performance; is of reasonable duration and frequency and occurs only during the employee's personal time; serves a

legitimate public purpose; does not reflect adversely on DoD; and creates no significant additional cost to DoD.

Commanders may authorize limited use of DoD facilities and equipment (and DoD services necessary to properly use the equipment) in support of an event sponsored by a non-federal entity (except for fundraising and membership drives) if:

- Support does not interfere with official duty performance or detract from readiness
- Support serves DoD community relations, public affairs or military training interest
- It is appropriate to associate DoD with the event
- The event is of interest and benefit to the local civilian community or DoD
- The command is able and willing to provide the same support to comparable events sponsored by other similar non-federal entities
- The use is not restricted by other statutes or regulations
- No admission fee (beyond that required to cover reasonable sponsorship costs) is charged for the event.

7.30.4. Outside Teaching, Speaking and Writing.

Federal employees are prohibited from receiving compensation for outside speaking, teaching or writing, which relates to their official duties. In essence, employees are not allowed to "re-merchandise" work they do for the government.

An employee may not receive compensation for teaching, speaking, or writing on anything prepared as part of their official duties or dealing with an activity related in significant part to the employee's official duties (current duties or duties performed within the last year). One exception to this rule is that employees may accept travel expenses for unofficial teaching, speaking or writing that is related to their duties when it "deals in significant part with any ongoing or announced policy, program or operation of the agency." 5 C.F.R. 2635.807. This rule also does not prohibit receiving payment for teaching at an accredited educational institution even if the instruction is based upon work done for the government; or teaching, speaking or writing which is based upon general professional training or educational background, even when the topic falls within the employee's area of employment. *For example*, a rocket scientist can be paid for presenting a paper on orbital physics, so long as it is prepared on his own time and does not draw substantially from work he has done for the government. Academic information and material, which would otherwise be available to the public, may be used.

7.30.5. Private Organizations.

DoD employees, acting in their personal capacity, may join and participate in Non Federal Entity (NFE) activities. DoD employees may become officers and directors of private organizations provided that the positions are not offered solely because of their Federal position and that they act exclusively outside of their official position. If the employee files a financial disclosure report, the position as a NFE officer must be reported. DoD employees may engage in fundraising on behalf of NFEs provided that no DoD endorsement is implied, and as long as they do not personally solicit prohibited sources or their subordinates.

DoD employees may make presentations and publish papers as part of NFE activities. If the presentation or paper deals with DoD operations or policies, there must be a disclaimer that the views presented are personal and do not represent DoD.

Subject to supervisory approval, DoD employees may use official time and material to prepare presentations and papers for non-profit associations and learned societies.

DoD employees may represent a NFE, which is composed of DoD employees and their dependents in discussions with the Government except when the matter involves an administrative or judicial proceeding or the disbursement of funds.

7.30.5.1. Permitted Activities.

Consistent with sound fiscal principles governing training expenses, DoD employees may attend meetings, conferences, seminars and similar events sponsored by NFEs, and may participate as panelists and speakers. **DoD employees may not attend such events at government expense solely to acquire or maintain professional credentials that are minimum requirements to hold a DoD position.** DoD employees may serve as liaisons to NFEs when appointed by the appropriate commander. Liaisons may represent DoD in discussions, but cannot bind their DoD organization to any action. A liaison may not participate in the management of the NFE.

In accordance with public affairs regulations, official channels may be used to inform DoD employees of professional development events; scientific and technical events; and morale, welfare and recreation events sponsored by NFEs. On a limited basis, DoD facilities and equipment (and the personnel necessary for proper use of the equipment) may be provided when the head of the DoD command or organization determines that:

7.30.5.2. Prohibited Activities.

The following are prohibited:

- Subordinates may not be coerced to join or participate in NFE activities.
- An employee's official position may not be used to state or imply official endorsement of a NFE, its activities or fundraising efforts.

- DoD employees who are officers or directors of NFEs in their personal capacity may not participate in official Federal actions that affect the interests of the NFE.

- DoD employees may not represent ordinary NFEs (as opposed to NFEs composed of DoD members) in discussions with the Government.

- As a matter of personnel policy, the Deputy Secretary of Defense has directed that General Officers may not receive compensation for serving as NFE officers or directors.

- Unless authorized by statute, DoD employees acting in their official capacity may not participate in management of NFEs.

- Except for certain authorized organizations, including organizations composed primarily of DoD employees or their dependents when fund raising within the DoD community or, if a National Guard Member, charitable, community and civic organizations identified in 32 U.S.C. 508 or DoD Directive 1100.20, a DoD employee may not officially endorse a NFE's fundraising or membership drive.

- In dealing with NFEs, DoD employees shall not engage in preferential treatment. This includes no official endorsement of a NFE, or any event, product, service or enterprise of a NFE. (Offering group life insurance programs sponsored by the State Military Department, similar to the Servicemen's Group Life insurance Program, is not a prohibited endorsement.) DoD will not provide support to NFE activities unless there is a valid agency interest. There must be some benefit to the agency before extending even minimal support, such as providing a liaison.

7.30.5.3. Support to Private Organization Fund-raising.

A Commanding Officer may provide logistical support to NFE fundraising activities on his installation only if he has obtained permission, in advance, from the Office of Personnel Management (OPM). The reason for this rule is that most NFEs are affiliated with the Combined Federal Campaign (CFC). As such, all fund-raising by the organization should be within the context of the CFC. This rule would also apply to local chapters, which are affiliated with the CFC.

Note: OPM has indicated that, generally, it will not approve exceptions for fund-raising outside of the CFC.

Example: The local Am vets chapter, a CFC affiliate, wants to host a fund-raising 10K race on post and asks for logistical support. Without OPM approval, the Post Commander cannot approve either the race or the support. The

exception to this general rule is when the NFE fund-raising event is in direct response to an OPM approved emergency or disaster relief appeal.

Example: A branch of the local river has flooded in a nearby community. The President has designated the area eligible for Federal disaster relief, and OPM has announced that Federal agencies may allow employees to collect food, blankets and funds to assist victims of the flood. The Commanding Officer may authorize sailors and employees to use official time and resources to collect donations to be given to the Red Cross for relief in this disaster. OPM permission is not required if the event raises gifts-in-kind such as food, clothing or toys, rather than funds.

Example: The United Way sponsors a Food Bank for needy families. They have asked for access to the base housing area to conduct the collection. The Commanding Officer can approve the request. OPM approval is not required if the fund-raising does not occur in the Federal workplace. The Federal workplace includes, by definition, the entire DoD installation. The installation commander may, however, designate limited areas as public places on the installation where similarly situated groups may solicit funds.

Example: The Red Cross has asked whether it can set up a card table and a “Cross Your Heart” display soliciting donations outside of the Navy Exchange on Valentine’s Day weekend. In the past, the Base Commander designated this area as a public area. He has authorized both the Girl Scouts to sell cookies and the Disabled American Veterans to sell poppies in this area. The Commander has the authority to authorize the Red Cross appeal in the same place because it is a designated public area, and similar organizations have been granted access in the past.

After obtaining OPM approval for an on-post NFE fund-raising event, a commander may provide logistical support. On a limited basis, DoD facilities and equipment (and the personnel necessary for proper use of the equipment) may be provided when the head of the DoD command determines:

- The support does not interfere with the performance of official duties and does not detract from readiness.
- The support promotes legitimate DoD community relations, public relations or recruiting interests, or military training objectives can be met by providing the support.
- The event is appropriate for DoD support.
- The command is able and willing to provide the same support to comparable events sponsored by similar organizations.
- No admission fee beyond the reasonable cost of the event itself will be charged, or no fee will be charged for that portion of the event supported by

DoD. (That is, DoD support to an event must be incidental to the fund-raising purpose, and cannot be the basis of the fund-raising.)

- Other statutes do not restrict the support.

Example: The USO has obtained OPM approval to conduct a fund-raising concert in conjunction with the CFC. Local celebrities and entertainers have offered their services. The USO has asked if the base theater may be used for the concert. Use of the base theater can be authorized. (This scenario is a good example of how DoD may support a fund-raising event without directly contributing assets to the fund-raising itself.)

7.30.5.4. Conflicts of Interest.

Under Federal criminal law, Navy officers or employees (and enlisted sailors by regulation) may not participate in official matters that affect their outside financial interests, such as:

- A company in which the employee or his or her spouse or minor children own stock;
- Spousal employment, if the spouse is employed in a position which may be affected by an official Federal decision acted upon by the Federal employee;
- An organization which the Navy employee serves as officer, director or employee in an outside or personal capacity;
- A company or organization with which the employee is seeking employment; or
- The financial interests of a partner.

By punitive regulation, employees may not participate in official matters when someone with knowledge of the relevant facts would reasonably question their impartiality. An employee could have an appearance of a conflict of interest when:

- The official matter is likely to affect the financial interests of a member of the employee's household, e.g., grandparent, parents-in-law, or "significant other".
- Someone with whom the employee has a "covered relationship" is a party to the official matter, or represents a party to that matter.
- Examples of "covered relationships" are:
    - A person with whom the employee has some sort of business or financial relationship, e.g., a supervisor should not participate in rating

or other employment decisions affecting an employee who rents his condominium;

- A relative with whom the employee has a close personal relationship
- A prospective or current employer of the employee's spouse, parent or dependent child (the situation here with respect to the Navy employee's spouse or dependent child must be carefully examined to ensure that there is not an actual conflict)
- Any organization in which the employee served as an officer, director, or employee within the last year
- An organization in which the employee is an "active participant."

7.30.5.5. Exceptions.

The following exceptions are applicable.

- A gift with a market value of $20 or less, not to exceed $50, in a calendar year from any one source.
- A gift to a group of Federal employees or class of individuals, but not based on official position or rank.
- Awards for meritorious public service or achievement if pursuant to an established program of recognition (might require an Ethics Counselor’s written determination).
- Social invitations from other than prohibited sources, but based on the employee's official position, if no fee is charged to anyone attending.
- Gifts based on a personal relationship (must be clearly motivated by family or other personal relationship).
- Gifts based on outside business or employment relationships (for example, gifts that arise from the spouse's business activities).
- Free attendance at widely attended gatherings, typically conferences or seminars, when the supervisor determines it to be in the agency interest for the employee to attend.
- Gifts permitted by other statute, such as gifts from foreign governments accepted under the authority of 5 U.S.C. 7342 (retail value in United States may not exceed $245).
- If an exception applies, should it be used?

- Exceptions do not authorize bribes. If a gift buys influence, it is a bribe.
- A gift may never be solicited or coerced.
- If the frequency of gifts would lead a reasonable person to believe that the employee is using public office for private gain, they may not be accepted.
- Disposal of improper gifts. An Ethics Counselor may authorize any one of the following dispositions:
- The gift may be converted to a gift to the agency, or to an appropriate morale, welfare and recreation activity.
- If perishable, the gift may be consumed in the office where received.
- The recipient may keep the gift, and pay the donor its cost.
- The gift may be returned to the donor.
- If the value of gifts from a single source is $250 or more during a calendar year, they must be reported on a public or confidential financial disclosure report.

7.31. Acceptance of Travel Expenses from Nonfederal Sources.

7.31.1. Key Concepts.

Acceptance of travel expenses from nonfederal sources is governed by 31 U.S.C., 1353. This law prohibits the solicitation of such contributions by federal employees. Offers of travel expenses (in-kind and by reimbursement) must be unsolicited and completely voluntary on the part of the offeror. The funds are considered to be a gift to the Navy and may be used only for travel, conferences, and seminars. They may not be used to fund travel to perform functions essential to an agency's mission (inspections, oversight visits, etc.) or to attend sales presentations. Individuals performing travel where the use of contributed funds are used should be reminded not to claim reimbursement on their travel vouchers for expenses, which have been provided under this statute. Individuals are also prohibited from accepting any personal benefits or gratuities under this law.

7.31.2. How To Process an Offer.

The approval authority is the official who normally approves TDY travel. Approval must be in writing. Before approval, the travel authority must determine that acceptance would not undermine the integrity of Navy programs or operations. The approving authority must have written concurrence by an Ethics Counselor.

The statute applies only to attendance at conferences, seminars, speaking engagements, or similar events that take place away from the employee's duty station. Commands are encouraged to accept "in-kind" travel expenses (that is, prepaid tickets and hotels), rather than reimbursement. If the travel expenses provided exceed $250, the traveler must submit a report within 30 days through the travel approving authority to the Ethics Counselor. A sample report form may be obtained from your supporting Navy Legal Services Office.

7.31.3. Miscellaneous Rules.

First class air travel is not permitted even though non-Federal money is used. Invitations for spouse travel may be accepted ***only if*** the spouse's travel has been approved in accordance with separate Secretary of the Navy guidance.

7.31.4. Free Attendance at Seminars, Conferences and Similar Functions.

The Office of Government Ethics published standards of conduct for the executive branch of the federal government. Among those rules is authorization to accept free attendance at official speaking engagements (5 C.F.R. § 2635.204(g)(1)), and "widely-attended gatherings" (5 C.F.R. § 2635.204(g)(2)).

An employee may accept free attendance at a conference or other event where the employee will participate in an official capacity, as a speaker or panel participant, to present information on behalf of his agency, provided the offer is from the event's sponsor. This acceptance authority is limited to free attendance on the day of the official presentation, and permits the employee to accept waiver of a conference or other fee, or the provision of food, refreshments, entertainment, instruction and materials furnished to all attendees as an integral part of the event. It does not permit acceptance of travel expenses.

Under certain circumstances, employees in an official travel status may accept travel and related expenses to attend conferences and similar functions, in addition to free attendance at the event. This authority, 31 U.S.C. § 1353, was covered above. An employee attending an event in his personal capacity may accept a gift of free attendance if the event is "widely attended." The principle elements of a "widely attended gathering" are size and diversity.

The following criteria must be satisfied for an employee to accept free attendance in a personal capacity:

- The event is open to members from throughout a given industry or profession (for example, a small dinner party of twelve people is not large enough to be "widely attended"); or persons with a diversity of views or interests are expected to be present (for example, a gathering of 100 company employees, to which one or two Government employees are invited, is not sufficiently diverse to be "widely attended").

- The employee's supervisor (in the grade of GS-12 or above, or a commissioned military officer) determines (verbally or in writing) that attendance is in the agency's interest because it will further agency programs and operations. The agency's interests may include promoting community relations or providing the opportunity to exchange views or technical information with members of a specific profession. If the person who invited the employee has interests that may be affected by execution of the employee's official duties, the supervisor must make a further written determination that the agency's interest in attendance outweighs the appearance of improper influence. Supervisors should make this determination in consultation with their Ethics Counselor.

- The event's sponsor bears the cost of free attendance or, if someone other than the sponsor bears the cost, one of the following is true:

- The sponsor (not the person bearing the cost) decides who to invite or more than 100 persons are expected to attend, and the value of free attendance (including the value of free attendance for an invited spouse or guest) does not exceed $250.

- If the employee is authorized to accept free attendance for himself under this exception, his supervisor may also authorize him to accept free attendance for his spouse or guest if:

    - A spouse or guest will generally accompany others in attendance if the offer to the spouse or guest is from the same source as the offer to the employee.

      The following limitations on acceptance apply:

- If this exception applies, an employee may accept waiver of all or part of a conference or other fee or the provision of food, refreshments, entertainment, instruction, and materials furnished to all attendees as an integral part of the event. The employee may not accept travel expenses, lodging, entertainment collateral to the event, or meals taken other than in a group setting with all other attendees.

- A supervisor may issue a blanket determination that attendance by all or a specific category of subordinate employees is in the agency's interest. This determination does not, however, eliminate the need for the written finding for individuals whose duties may present a conflict.

7.32. Foreign Gifts.

DoD employees (including members of the uniformed services) MAY NOT request or encourage the giving of gifts from foreign governments.

DoD employees MAY accept:

- If more than one gift is given at one presentation from the Gifts of "minimal value (not in excess of $245 retail value in the United States at time of acceptance) by the same donor to an employee they constitute one gift and the values must be aggregated.

- Gifts from different officials of the same foreign government at the same presentation must be aggregated. If gifts are from different governmental levels (e.g., national, state, local and municipal), aggregate the levels separately.

- Gifts received at separate presentations, even on the same day and/or from the same foreign official, are separate gifts and their values are not aggregated.

- Gifts to a DoD employee's spouse are deemed gifts to the DoD employee, and gifts from a foreign official's spouse are deemed gifts from the foreign official.

- Gifts of travel (or expenses for travel) occurring entirely outside the United States, even if in excess of "minimal value".

- Gifts of more than "minimal value' may be accepted on behalf of the United States if refusing the gift would offend or embarrass the donor or adversely effect foreign relations. Gifts become government property.

- Within 60 days, gifts must be deposited with "employing DoD Component" for return to donor, use within the Component, or disposition by General Services Administration (GSA). Navy: SECNAVINST 1650.1F, Chapter 7.)

- Gifts retained by DoD Components must be used for benefit of all employees. GSA must be notified by SF 120, "Report of Excess of Personal Property," within 30 days following termination of official use.

- Gifts that DoD Components do not wish to retain must be reported to GSA with 30 days on SF 120, and held by the Component pending disposition instructions from GSA.

- Gifts for which GSA determines there are no federal requirements may be sold to recipient for appraised value (plus cost of appraisal).

- Recipients may recommend foreign gifts for donation to public agencies or nonprofit tax-exempt organizations for public display, reference or use.

- Firearms received as foreign gifts may be transferred to federal agencies or if not required for federal use, sold at GSA's discretion to interested recipients.

- DoD components must maintain records of foreign gifts of more than minimal value (other that travel or travel expenses) received by their employees. Compilations are transmitted annually to Department of State by January 31st.

- DoD components may sell or destroy gifts of minimal value or less that, recipients do not retain.

7.33. Resource Visibility Issues.

There are numerous committees established at BUMED managed activities, whose performance and resultant decisions have a substantial impact on resource planning and utilization. These activities clearly warrant the attention and participation of the comptroller. While it may not be possible for the comptroller to attend all such meetings, at a minimum, a comptroller representative should be in attendance. Furthermore, comptrollers should take a proactive role, appropriately serving as chairperson of some committees. Personal involvement will ensure a more thorough knowledge and understanding of problems and initiatives, ultimately improving command performance while simultaneously preventing new starts that are not properly planned and budgeted.

Some of the more important committees that impact resource consumption are:

- Position Management;

- Space Utilization Committee; and

- Pharmacy and Therapeutics Committee.

CHAPTER 8

Standard Funds Management Procedures For Navy Medical Research Development Test & Evaluation Activities (RDT&E)

Appropriations Covered: Research Development Test and Evaluation, Navy (RDT&E,N) Operations & Maintenance, Defense Health Program (O&MDHP).

8.0. RDT&E Standard Funds Management.

8.1. Introduction.

8.1.1 Overview.

The intent of this document is to provide a standard procedural guide for the performance of routine fund management functions and processes at activities of the Bureau of Medicine and Surgery (BUMED) who are principally funded from the Research, Development, Test and Evaluation (RDT&E) appropriation. These commands are referred to hereafter as Research and Development (R&D) activities.

BUMED is in the process of developing standard accounting and financial management procedures for all aspects of the financial management program.

8.1.2. Compliance.

8.1.2.1 General.

These standard processes and procedures are considered mandatory at all BUMED activities. Activities will not divert from the established procedures without prior BUMED approval. Guidance provided by other agencies and activities external to BUMED do not constitute authority for deviation from these procedures unless forwarded under official BUMED cover letter.

Conflicting guidance received from external agencies should be forwarded to MED-14 for review and action. Reviews to ensure compliance will be incorporated into the existing management control program and compliance review criteria.

8.1.2.2. Requests for Waivers.

a. A waiver for performing specific processes using a nonstandard methodology may be obtained by submission of a waiver request. Waiver requests of a generalized nature will not be approved. Waiver requests must identify:

- Specific procedure requested to be waived.
- Sufficient detail and explanation to provide a clear understanding of the issue and benefits associated with the request.
- Point of contact information for discussing the issue by phone and/or electronic mail.

b. Requests for waiver must be submitted by the Commanding Officer either under formal command letterhead Via MED-26 to MED-01 (Attn: MED14) or using electronic mail to: **SAPCoord@US.med.navy.mil** Copy to: MED 26 with the subject line of **WAIVER REQUEST**. Activities may submit waiver request to these standard procedures using the form contained as Attachment A. Requests submitted

by other sources will be returned without action. Requests received by MED-14 will be confirmed by electronic mail within 3 working days. Confirmation of receipt does not imply approval or authority for deviation from standard procedures. The request will be reviewed and an answer provided by electronic mail within 10 working days. In the event the review process takes longer, an interim response will be provided electronically.

c. A waiver is not considered officially granted until MED-14 has provided formal approval in either written or electronically mailed format. A copy of any approved waivers must be maintained at the activity and is subject to review during compliance reviews.

8.1.3. Process Improvement.

Activities may submit proposed changes and/or improvements to these standard procedures using the form contained as Attachment B. The form may be submitted under formal cover letter Via MED-26 to MED-01 (Attn: MED-14) or by electronic mail to: **SAPCoord@US.med.navy.mil** Copy to: MED 26 with a subject line of **PROCESS IMPROVEMENT**. Proposals received by MED-14 will be confirmed by electronic mail within 3 working days. Confirmation of receipt does not imply approval or authority for deviation from standard procedures. Proposals will be reviewed and an interim response provided weekly until a decision is provided. Written Response will be provided within 30 days.

8.2. Programming and Budgeting.

8.2.1. Overview.

8.2.1.1. General.

The Department of Defense (DoD) uses the Planning, Programming and Budgeting System (PPBS) as the primary tool for determining long and short range budget requirements. In theory DoD budget formulation is a biennial process; however, in practice Congress continues to require an annual budget submission with the appropriations being approved just prior to fiscal year commencement. The budgetary and financial management processes at BUMED are exceedingly complicated in comparison to other Navy claimants. In particular, the implementation of the Defense Health Program (DHP) appropriation has resulted in a situation whereby an office external to the Navy manages the budget and provides funding directly to BUMED. Further, the recent assignment of BUMED as an administering office for portions of the RDT&E,N appropriation has added an additional dimension to the already complicated process. Because RDT&E activities may also have costs properly chargeable to an Operation and Maintenance (O&M) appropriation, Comptrollers at these activities require a firm understanding of both the DHP and RDT&E budget processes and timelines.

8.2.1.2. Process Overview.

The following steps provide a generic overview of the programming and budgeting process used within the DoD:

Programming and Planning:

- DOD Provides policies, guidelines and schedule for budget preparation
- Service components determine service policy, directs preparation of, reviews, and approves service objectives
  - Assistant Secretary of Defense, Health Affairs (ASD,HA) in coordination with Assistant Secretary Navy for Manpower & Reserve Affairs (ASN,MRA) determines Defense Health Program policies.
  - Assistant Secretary of Navy, Research Development & Acquisition (ASN ,RDA) determines Navy RDT&E policies.

Budgeting:

- Service components Assistant Secretary of Navy, Financial Management & Comptroller (ASN, FM&C), Financial Management Budget (FMB) issues call for the budget estimates, reviews estimates, hold hearings, recommends revisions (budget markup), instructs offices as to the content of final estimates and justifications
  - Defense Health Program (DHP) Budget Call issued by ASD(HA)
  - RDT&E Budget Call issued by ASN(FM&C) FMB
- Service component reviews budget markup and recommends revisions.
  - DHP Budget reviewed by ASD(HA)
  - RDT&E Budget reviewed by Chief Naval Operations/Office of Naval Research (CNO/ONR).
- Service Component approves and transmits Navy's budget estimate to Office of Secretary of Defense (OSD).
  - DHP approval by ASD(HA)
  - RDT&E approval by ASN(RDA)
- OSD reviews the budget estimates of the military components, conducts hearings and markup similar to service reviews, and develops the DOD budget estimate.
- Office of Management Budget (OMB) reviews the DoD budget estimate and justifications, makes revisions to reflect Presidential policy, and prepares the President's Budget Estimate for submission to congress.
- President submits the President's Budget to Congress.
- Congress conducts a review and investigation by both the House and Senate; changes agreed to by both are applied to the budget and passed as an Appropriation and Authorization bill to the President
- President signs the Authorization and Appropriation bills which become law.

Apportionment:

- Treasury Department drafts warrants for funding authorized in the law and forwards to OMB, OSD, and Navy as notification that the appropriation is available for obligation and expenditure. The warrant provides the authority for OMB to grant obligational authority to OSD.
- Office of Secretary of Defense, Comptroller (OSD,C) issues a warrant to Service Components.

Execution:

- Service components ASN(FM&C) FMB issues a Program/Fund Allocation (NC-2058) to the Responsible Office (ONR).
  - DHP is issued by ASD(C) to ASD(HA) Tricare Management Activity (TMA)
  - RDT&E is issued by ASN(FM&C) to ONR
- Responsible Office issues Operating Budget Allocation (NC-2197) to the Administering Office (BUMED).
- Administering Office records the Budget Allocation in STARS/HCM and issues Operating Budgets (NC-2189-1) to designated field activities being authorized as an Expense Operating Budget (EOB).
- EOB activities record the Resource Authorization in STARS/FL, assign Operating Targets to customer departments, and commence execution.

8.2.1.3. Timeline.

The following table provides a perspective of the general timeline for the programming and budgeting process within the DoD:

ACTION	POM	BUDGET	APPORTION	EXECUTION
CNO/CMC INITIATES POM DEVELOPMENT	NOV			
OSD ISSUES DRAFT DEFENSE GUIDANCE	JAN	JAN		
POM SUBMITTED BY SECNAV TO OSD	MAY			
BUDGET SUBMITTED TO FMB		JUL		
OSD ISSUES PROGRAM DECISIONS/MARK-UP	AUG			
FMB ISSUES PROGRAM DECISIONS/MARK-UP	AUG			
BUDGET SUBMITTED TO OSD/OMB		SEP		
OSD/OMB ISSUES DECISIONS		NOV/DEC		
BUDGET SUBMITTED TO CONGRESS		JAN		
BUMED EXECUTION BUDGET CALL/CONTROLS ISSUED				JUN
BUMED EXECUTION BUDGET SUBMITTED				JUL
APPORTIONMENT REQUEST SUBMITTED TO OSD		JUL	JUL	
OSD & NAVY APPORTIONMENT FOR PENDING FY			SEP	
WARRANT ISSUED/INITIAL FUND ALLOCATION				OCT

8.2.2. Programming Process.

8.2.2.1. General.

MED-26, as the Director, Medical Research and Development is responsible for the execution management of all medical intramural and extramural RDT&E programs at BUMED activities. MED-26 will coordinate the uses, distributions, and/or changes in planned investments in intramural and extramural research programs via program officers/managers at OCNR and SECNAV. The program officers are members of Program Management Advisory Committees composed of Fleet requirement sponsors, Fleet end-users, and extramural technical experts. These committees ensure the responsible program managers within the Medical Division at

ONR receive scientific and Fleet input for effective, requirements-driven, program management decisions.

MED-26 will also ensure that Navy medical research programs are directed at meeting Navy and Marine Corps medical requirements, focused on explicit medical research and product strategies needed for Fleet readiness and mission effectiveness; and generally invested in requirements-driven programs having little or no significant funding elsewhere in the military, government, and industry for the development and/or enhancement of Fleet system capabilities and configurations. BUMED is not responsible for setting medical requirements, but will facilitate the identification and establishment of medical requirements by medical representatives authorized to do so, including the OPNAV staff of the Surgeon General, CINC medical officers, and the Medical Officer of the Marine Corps.

8.2.2.2. Work Unit Submissions.

a. **Definitions**.

1) Work Unit. A work unit is the smallest segment into which a research or technology effort is divided. Each work unit has a specific objective, finite duration, and results in an end product. It is technically distinct in scope, objective, and duration from other research or technology efforts which may be aggregated for either financial, administrative, or contracting purposes. The size of the work unit shall be determined by technical considerations, not funding level or personnel requirements. Normally, a work unit may not exceed approximately two professional work years per year. The DTIC will not accept summaries indicating more than five professional man-years per year.

2) Preproposal. A short (estimated 3-5 pages) description of a new or follow-on R&D effort, defining the product and its value to the Navy and providing sufficient information for assessing whether the technical approach and estimated required resources are reasonable.

3) Proposal. A comprehensive (estimated 15-20 pages) description of the aims, significance, approach, and expected product of the R&D effort, providing a yearly work plan and accounting of the fiscal and personnel resources required. The proposal gives sufficient detail to allow critical external review for ensuring its technical excellence. Appendices to the proposal (which may exceed the 20-page limit) must include curricula vitae for key performers and may include any additional information the PI wants considered during the evaluation of the proposal. The proposal does not include applications or approvals for human use, animal use, investigational drug use, recombinant DNA research, etc. Work unit approval, animal use approval, and human use protocol approval, etc., are separate processes for 6.4 project proposals funded by BUMED. ONR provides guidance on material to be included in full S&T (6.1-6.3) project proposals.

b. **Development**.

1) The responsible use of federal R&D funds requires Principal Investigators and program managers to craft technically excellent R&D work units that address real Navy needs or deficiencies; to document plans, modifications, and progress on a routine basis; to assess productivity continually and implement means for improvement; and to report their work to others through technical and government channels.

2) Principal Investigators and program managers are the key individuals for constructing and maintaining high quality in-house work units. Principal Investigators and program managers must concur on work unit baseline plans and subsequent modifications, critically assess progress, and keep each other informed of any issues that might impact the R&D effort. R&D documents (preproposals, proposals, Defense Technical Information Center documentation, incremental reports, and summary reports) are necessary and effective vehicles for ensuring this communication and for allowing meaningful review by other managers, external scientific peers, sponsors, and government auditors.

3) All work performed at Navy Medical Research Laboratories must be conducted under an approved work unit, regardless of funding source (Navy, Army, Air Force, other reimbursable, etc.). Work unit funding cannot be diverted to other projects or uses.

8.2.3. Budgeting Process.

8.2.3.1. General.

The Program Managers coordinate with the Comptroller, Commanding Officer and the Resource Sponsors to ensure participation in the Program Objective Memorandum (POM) process. Medical science and technology requirements are identified and prioritized as part of the Navy Future Warfighting Capabilities document setting the basis for approving and funding research projects.

Guidance Issuance.

ONR will issue the RDT&E Science and Technology (S&T) Program Guidance to BUMED during March/April of each year for the upcoming fiscal year. The Program Guidance is received by MED-11/26. The Program Guidance will be reviewed by MED-11/26. MED-11/26 will prepare a cover letter to the field with amplifying program guidance and instructions. MED-11/26 will brief MED-01/02. MED-01/02 concurs. MED-26 will issue the cover letter. **(Refer to Chart A)** MED-11 will issue the Budget Call **(Refer to Chart C).**

MED-26 will prepare the RDT&E 6.4-6.6 Program Guidance for the field activities. MED-11 will review the guidance with MED-26. MED-11/26 will brief MED-01/02. MED-01/02 concurs. MED-26 will issue RDT&E 6.4-6.6 Program Guidance to the echelon 3 laboratories. **(Refer to Chart B)** MED-11 will issue the Budget Call **(Refer to Chart C).**

The Programming Guidance provides general and specific information regarding the Navy direction, priority and funding of research projects by work unit for the upcoming year and serves as the basis for the budget submission. The following charts A and B illustrate the general process for issuing Program Guidance:

Chart A. S&T Program Guidance.

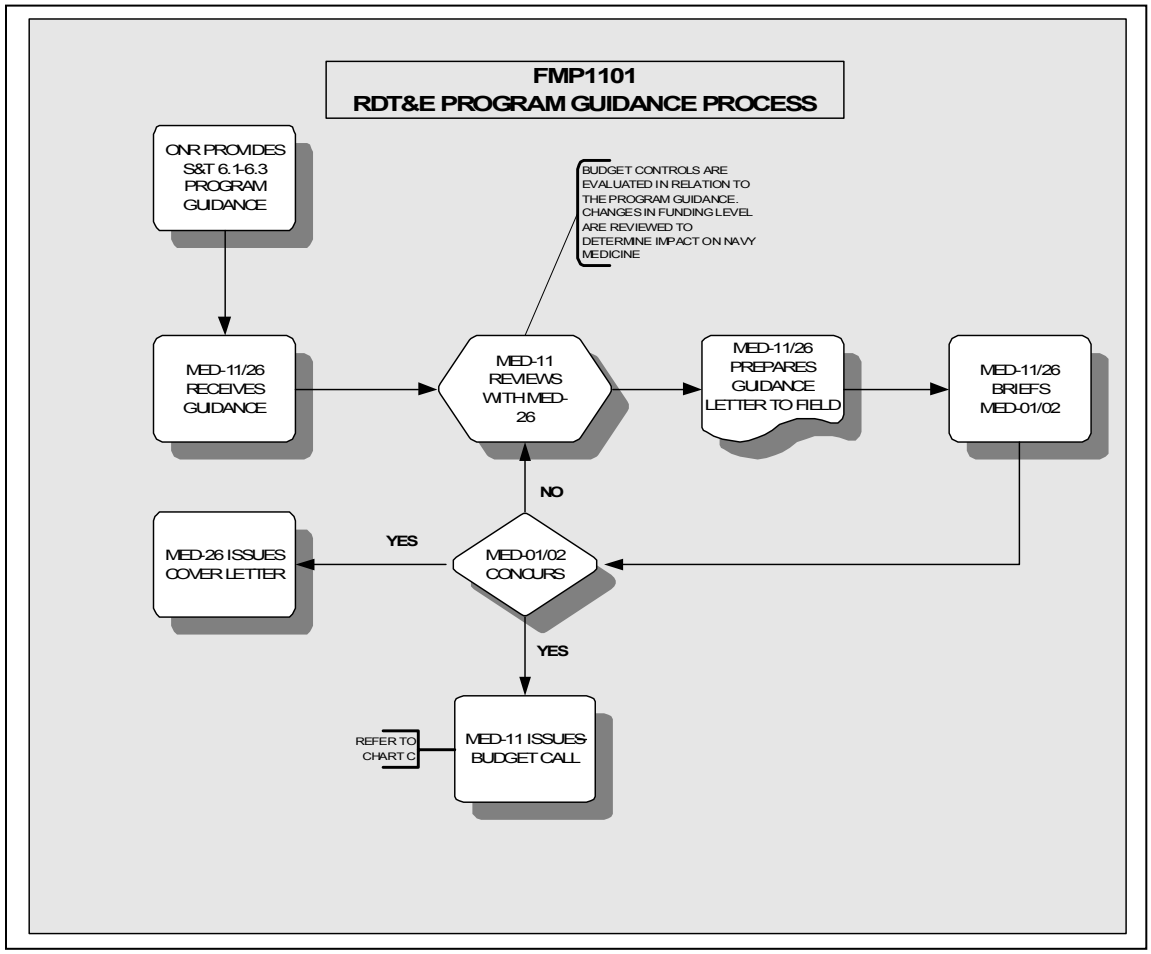
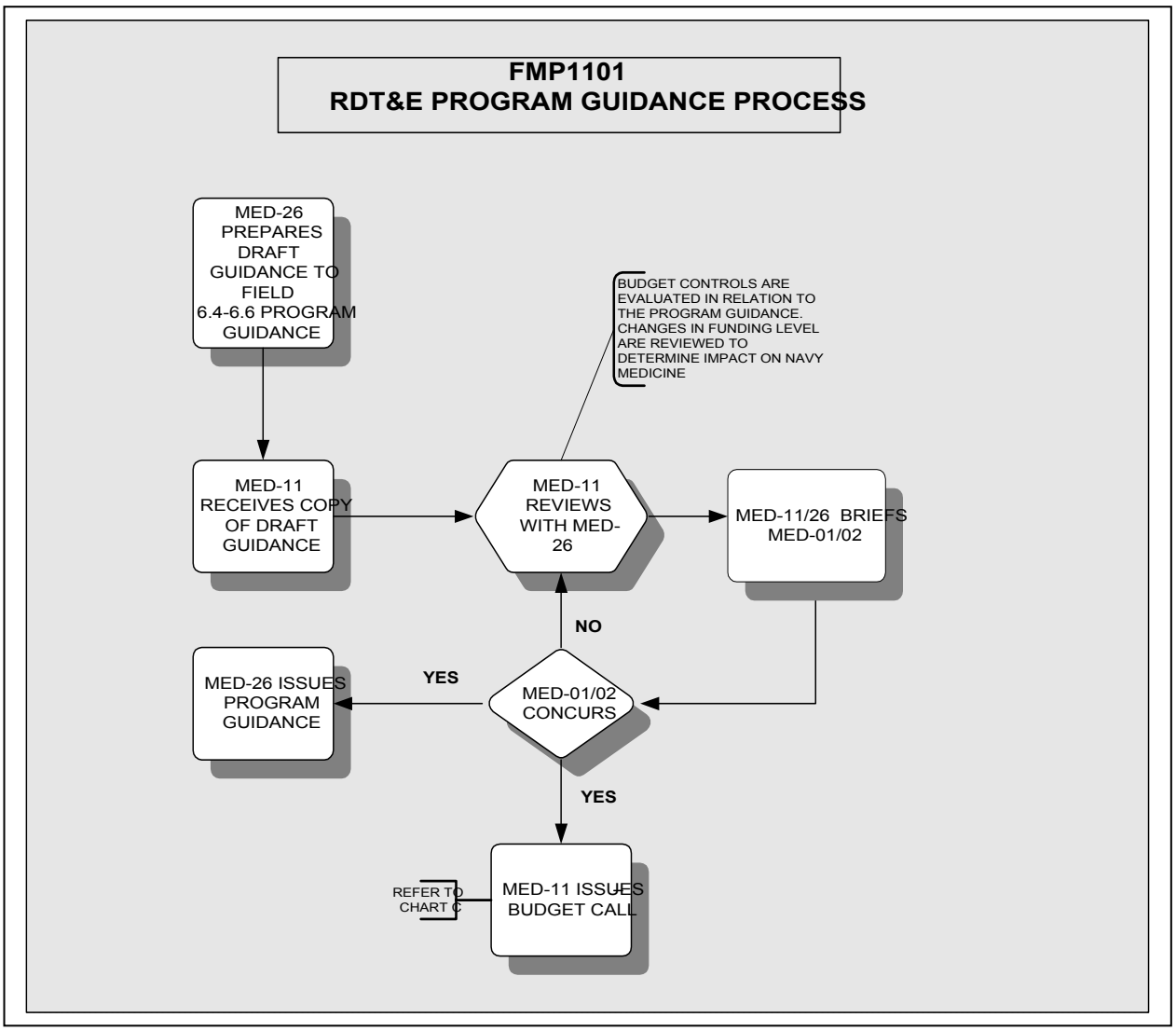


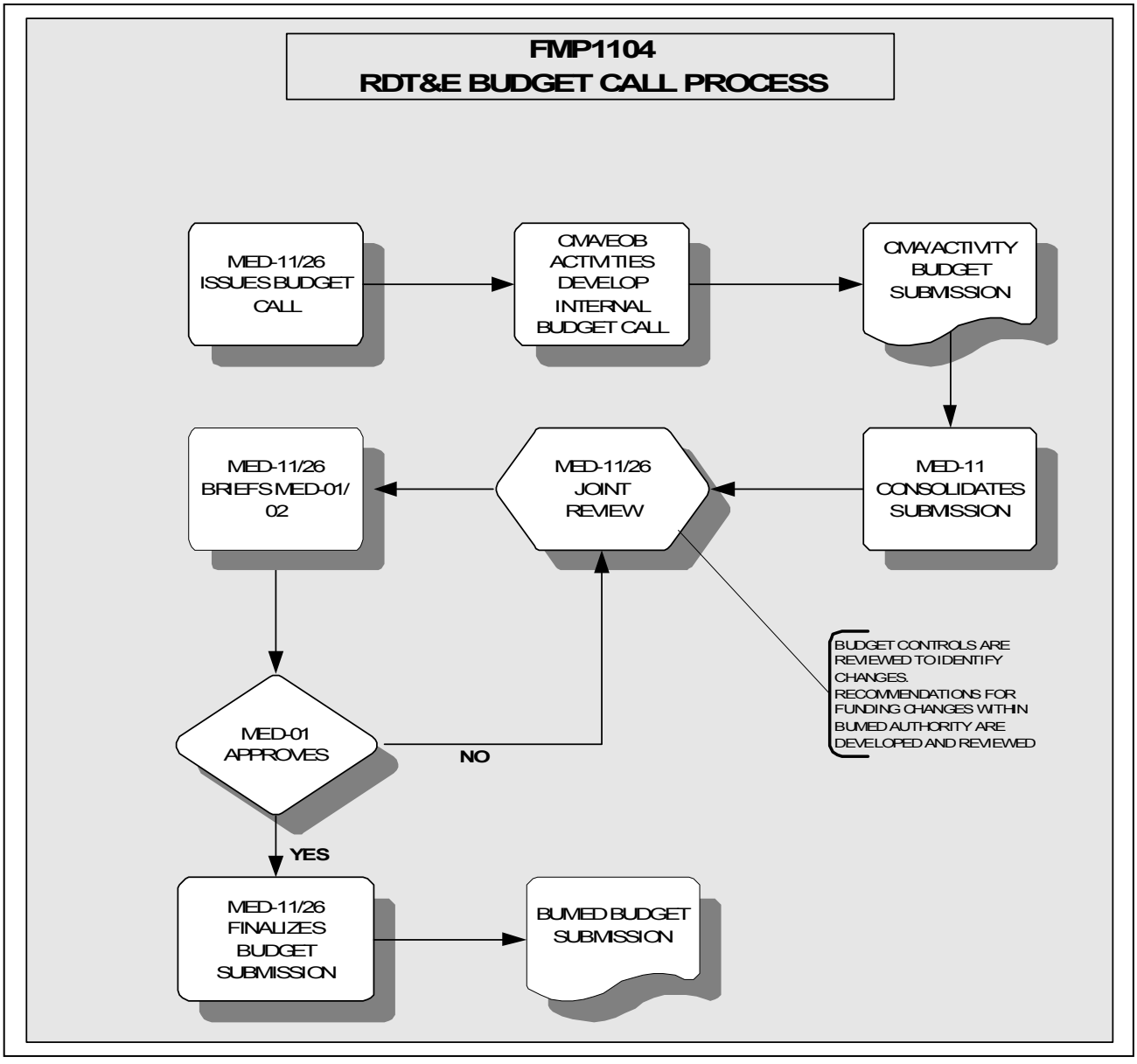
Chart B. 6.4-6.6 Program Guidance.



Submission and Review Process.

The following general process will be followed during the budget submission process for both the RDT&E and the DHP appropriation:

Chart C. Budget Submission and Review Process.



a. RDT&E Budget.

1) MED -11 will coordinate with MED-26 the development of a Budget Call package.

2) MED-11 will forward the Annual RDT&E Budget Call with budget controls NLT 1 March of each year to the Expense Operating Budget (EOB) activities.

3) The EOB activities will conduct an internal Budget Call, request budget submissions from all external activities funded as chargeable activities, and prepare a consolidated budget submission for the command. The consolidated budget submission, as well as the chargeable activity submissions will be forwarded to MED-11 by the end of May. All budget submission packages must be returned under command cover letter and be certified by both the Commanding Officer and Comptroller.

4) MED-14, in coordination with MED-26, will prepare a budget submission for the RDT&E Centrally Managed Account (CMA) requirements and forward to MED-11 by the end of May.

5) MED-11 will coordinate review of the RDT&E budget submissions with MED-26 who will provide program manager recommendations as appropriate.

6) MED-11, assisted by MED-26, will prepare a consolidated budget exhibit package and submit the package to ONR.

b. DHP Budget.

1) MED-11 will initiate the Annual DHP Budget Call during May of each year by forwarding the DHP Budget Call package with program controls to the EOB activities, Naval Medical Research Center (NMRC) and Naval Health Research Center (NHRC).

2) EOB activities will conduct an internal Budget Call, request budget submissions from all external activities funded as chargeable activities, and prepare a consolidated budget submission for the command. The consolidated budget submission, as well as the chargeable activity submissions will be forwarded to MED-11. All budget submission packages must be returned under cover letter signed by the Commanding Officer.

3) MED-11 will coordinate review of the DHP budget submissions with MED-26 who will provide program manager recommendations as appropriate.

4) MED-11 will include the budget requirements in the final consolidated budget exhibit package for the DHP program submitted to ASD(HA).

8.2.3.2. Budget Submission Format

RDT&E Requirements.

R&D activities will submit their Budget submissions to MED-11 during the annual RDT&E Budget Call in June of each year for the upcoming fiscal year. MED-11 will coordinate consolidation and review of the budget submissions with MED-26 and ONR. The following chart depicts the budget exhibits associated with the RDT&E program and the fiscal year scope covered by each:

Exhibit Number	Exhibit Title	FYs Required
7110-01	Obligations by Object Classification	CY-BY2
7110-01A	Breakdown of Object Classes 11 and 12	CY-BY1
7110-02	Reimbursable Orders – Received	CY-BY1
7110-02A	Reimbursable Orders – Issued	CY-BY1
7110-03	POL Consumption and Costs	CY-BY2
7110-04	Extension of Obligational Authority	CY
7110-06	Travel Requirements	CY-BY1
7110-07	Schedule of Civilian Employment (U.S.)	PY-BY1
7110-07A	Schedule of Civilian Employment (F.S.N.)	PY-BY1
7110-08	Equipment Requirements Summary	CY-BY2
7110-11	Real Property Maintenance Detail	BY1-BY2
7110-14	Special Project Detail List	CY-BY2
7110-16	Purchases from NWCF Activities	CY-BY1
7110-17	Summary of Contractual Services	CY-BY1
7110-19	6.6 Program Funding Requirements	CY-BY2
7110-19A	Employees Funded with 6.6 Funds	CY-BY2
7110-19B	Employees Funded with Overhead Funds	CY-BY2
7110-20	Equipment Request/Justification	BY1-BY2
7110-22	Contractor Support Services Contracts	CY-BY1
7110-24	Unfunded Requirements	BY1
7110-25A	Combating Terrorism - Fiscal Summary	CY-BY2+
7110-25B	Combating Terrorism - Personnel Summary	CY-BY2+
7110-26A	Civilian Personnel Cost & Manpower Estimates - Direct Funding	CY-BY2
7110-26B	Civilian Personnel Cost & Manpower Estimates - Reimbursable Funding	CY-BY2
7110-26C	Source of Funding for Reimbursable Civilian Manpower	CY-BY2
7110-27	Civilians Outside the 50 US States	CY-BY2
7110-28	Employee Relocation Expenses	CY-BY2

DHP Requirements.

R&D activities will be included in the annual DHP Budget Call and submit an annual Budget Request for DHP funding requirements to MED-11 during June of each fiscal for the upcoming fiscal year. DHP resources are authorized for those commands with specified Health, Morale and Welfare (HMW) functions such as environmental Morale leave, BOQ operations, and ICASS medical support requirements.

8.3. Headquarters Procedures.

8.3.1. Overview.

BUMED is the administering office for the RDT&E appropriation. The Comptroller, MED-01, acts as the fund administrator and as such is assigned the responsibility for budgeting, accounting, and reporting for programs financed under assigned program elements/subheads and for controlling obligations and expenditures.

8.3.2. Program Manager Planning.

MED-26 is responsible for the program management of all medical RDT&E intramural and extramural programs. MED-26 will coordinate the performance of this function with MED-01 in the following manner:

8.3.2.1. Annual Financial Plan.

MED-26 will develop, submit and maintain a consolidated RDT&E Annual Financial Plan to MED-11 providing monthly phasing of obligations. The annual financial plan will be established prior to commencement of the fiscal year and updated as outlined in paragraph 3.2.1.2.

Plan Establishment.

RDT&E field activities will establish separate plans for RDT&E and DHP resources using the following format:

Budget Execution Plan

Activity: _____ UIC: _____

Appropriation: _____ FY: _____

Program Element:_____

DHP Appropriations: RDT&E Appropriations

SAG: _____ Project (6.4 - 6.6 ONLY): _____

Task (ATD Only): _____

	COMMITMENT PLAN		OBLIGATION PLAN		EXPENDITURE PLAN	
Month	Monthly	Cumm	Monthly	Cumm	Monthly	Cumm
AUG/a	$0.0	$0.0				
SEP/a	$0.0	$0.0				
OCT	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
NOV	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
DEC	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
JAN	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
FEB	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
MAR	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
APR	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
MAY	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
JUN	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
JUL	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
AUG	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
SEP	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
TOTAL	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0

Notes: /a - Amounts not offically recorded as commitments until 1 Oct
Commitments - refers to Gross Adjusted Commitments.
Obligations - refers to Gross Adjusted Obligations.
Expenditures – refers to accrued expenditures.

Plan Updates.

All Annual Financial Plans will be updated by 15 January of each year to reflect actual obligations and expenditures for the first quarter of the fiscal year. Subsequent updates may be requested during the Mid-year Review evolution and at the time of the Preliminary Year-End Closing Statements (RDT&E only) during April of each year.

Fund Execution Reviews.

MED-26 will provide MED-01 a quarterly briefing regarding the actual fund execution compared against the plan and provide recommendations for fund redistribution as deemed necessary. This should include a review of the current fund status for all EOB activities and cover all unlapsed appropriations. Additionally, the review shall compare obligation and expenditure rates against the benchmarks established by the Financial Management Office (FMO) of ASN(FM&C) as follows:

FMO BENCHMARKS												
	CAT 6.1			CAT 6.2			CAT 6.3			CAT OTHER		
MONTH	COMMIT %	OBL %	EXPEND %	COMMIT %	OBL %	EXPEND %	COMMIT %	OBL %	EXPEND %	COMMIT %	OBL %	EXPEND %
OCT	50	30	1	50	30	1	40	15	1	40	15	2
NOV	60	40	3	55	35	3	50	25	2	50	25	3
DEC	70	60	5	70	45	5	70	37	3	70	43	5
JAN	75	70	7	75	55	9	75	51	8	75	51	8
FEB	81	75	12	81	68	12	81	65	13	81	68	11
MAR	87	80	18	87	77	19	87	75	18	87	77	15
APR	88	85	25	88	81	26	88	80	25	88	81	21
MAY	90	88	32	90	84	33	90	82	31	90	84	30
JUN	95	93	38	95	87	41	95	84	40	95	87	35
JUL	100	96	46	100	89	49	100	86	46	100	89	41
AUG	100	98	54	100	93	55	100	90	50	100	90	50
SEP	100	100	62	100	100	63	100	100	58	100	100	58

8.3.2.2. Recommendations on Distribution.

MED-26 will provide MED-01 Program Management recommendations on the use of undistributed funds as needed to meet activity and program requirements. MED-01 will perform the initial distribution of RDT&E funds for each fiscal year based on the Annual Financial Plan discussed in paragraph 3.2.1. Subsequent recommendations for distribution changes will be briefed to MED-01 for approval prior to implementation.

8.3.3. Annual Supplemental Financial Guidance.

MED-14 will include financial and accounting guidance for the RDT&E activities in the Annual Supplemental Financial Guidance released during July of each year. The Supplemental Financial Guidance provides advance notice of pending changes and interim accounting procedures. The contents of the Supplemental Financial Guidance are to be considered mandatory procedures until such time as revised procedures are incorporated into this standard

8.3.4. Management of Allotment Authority.

8.3.4.1. General Policies.

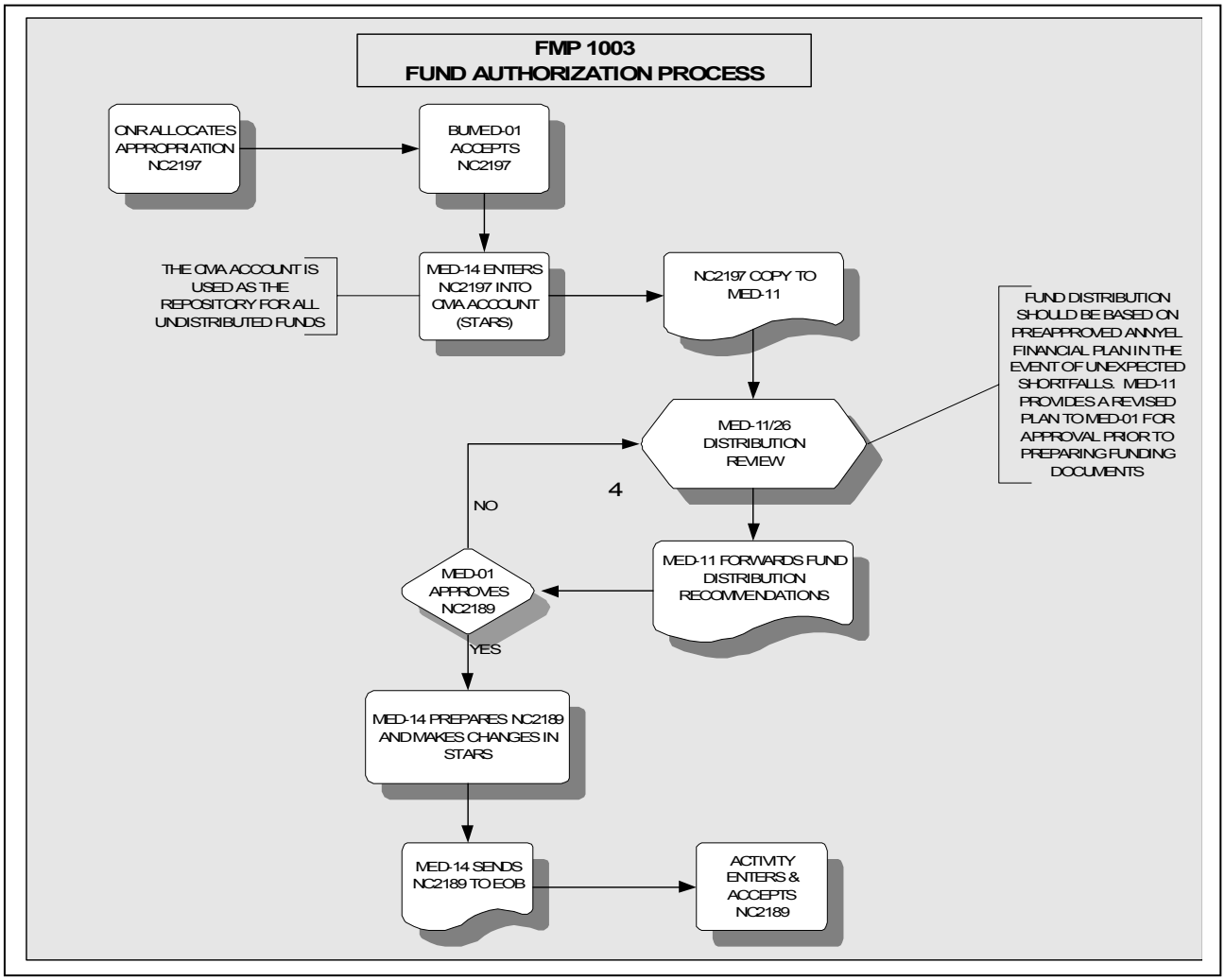
a. All funding authority granted to BUMED will be recorded in the official STARS/HCM accounting system within 1 working day of the receipt of funds.

b. The authority to approve and authorize fund allocations to BUMED activities rests solely with MED-01. Allotment authority has been delegated to MED-

01B and MED-14, in that order, specifically to allow continuity during planned and emergency absences.

8.3.4.2. Process Overview.

BUMED will accept new RDT&E funding authority and distribute funds to the RDT&E activity Operating Budgets as depicted in the following chart:



8.3.4.3. Receipt and Recording of Allotment.

Upon receipt of a NC-2197, the funding allocation will be immediately forwarded to Med-14 for recording in the RDT&E CMA on the STARS accounting system. A copy of the fund allocation document will be provided to MED-26 to initiate the fund distribution process.

8.3.4.4. Distribution of Allotment Authority.

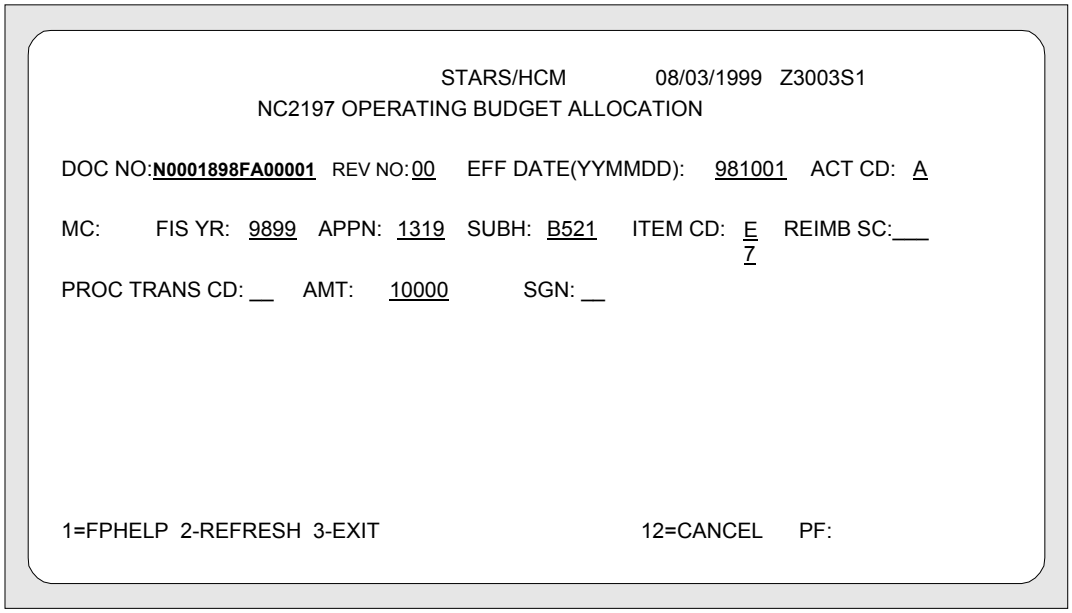
a. MED-11 will forward a list of fund distribution recommendations to MED-O1 at the commencement of each FY for available funding based on the approved

Annual Financial Plan and information provided by MED-26. Fund controls will be issued at the Subhead/Project and Task level. Prepared documents will be submitted to MED-01 for approval. Approved allocation documents will be forwarded to MED-14 for preparation and issuing of documents (NC2189).

b. Funds not immediately distributed to BUMED field activities within one working day will be placed in the RDT&E CMA until MED-26 provides Program Management recommendations for distribution and is approved by MED-01. Undistributed funds placed in the RDT&E CMA will be identified as Undistributed Funds on all internal management reports and retain that designation until MED-01 has issued specific distribution approval.

c. MED-14 will record the allocation changes in STARS/HCM using applications Z30006S1 (Administering Office Allocation), Z3008S1 (Approved Operating Budget), and Z30003S1 (Operating Budget Allocation). A copy of all completed fund allocations will be maintained on file within MED-14 for a minimum of 6 fiscal years after the initial year of execution. As a reminder, the RDT&E appropriation is a two-year appropriation.

1) **Operating Budget Allocation**. Provides the mechanism for recording acceptance of the initial fund allocation provided by ONR. A sample screen follows:



STARS/HCM 08/03/1999 Z3003S1
NC2197 OPERATING BUDGET ALLOCATION

DOC NO: **N0001898FA00001** REV NO: 00 EFF DATE(YYMMDD): 981001 ACT CD: A

MC: FIS YR: 9899 APPN: 1319 SUBH: B521 ITEM CD: E 7 REIMB SC: ___

PROC TRANS CD: __ AMT: 10000 SGN: __

1=FPHELP 2-REFRESH 3-EXIT 12=CANCEL PF:

Doc NO. – Mandatory for 1319 and 0400 appropriations

Rev NO. – Mandatory if the Action Code is for a change

Effective Date – Mandatory; the effective date cannot be greater than the current date and cannot be greater than 40 days earlier

Action Code – Mandatory; (A) is for Add and (C) is for Change

Major Claimant – Mandatory for 0400 appropriation (BUMED is B)

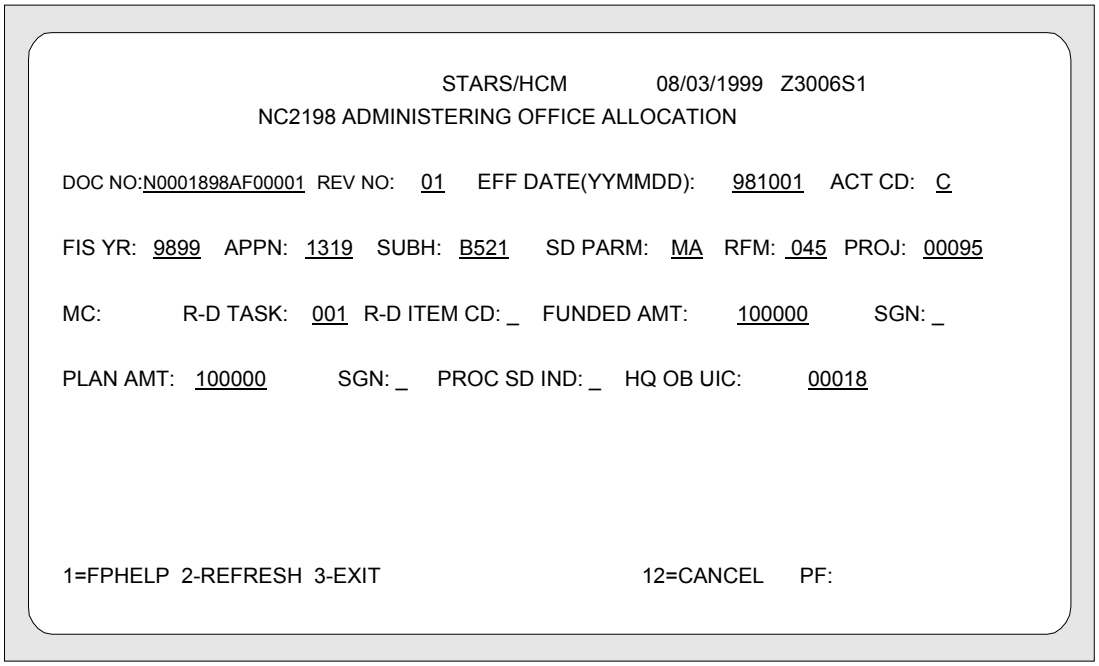
Item Code – Mandatory; valid values are EA, E6, E7, E8, E9. RDT&E activities will only use the following:

EA – Control Transaction (Grand Total of program column)
E6 – Defense Deferral
E7 – Navy Deferral
E8 – Approved Program
E9 – Maximum Reprogramming Limit (MRL)

Amount – Mandatory; no decimal i.e. 10000 vs. 100.00

SGN – Mandatory; must be (–) for decrease to the item code

2) **Administering Office Allocation**. Provides for project level distribution the initial fund allocation (NC 2198). A sample screen follows:



NC2 ADMINISTERING OFFICE ALLOCATION:

Doc No. – Mandatory for 1319 and 0400 appropriations

Rev NO. – Mandatory if the Action Code is for a change

Effective Date – Mandatory; the effective date cannot be greater than the current date and cannot be greater than 40 days earlier

Action Code – Mandatory; (A) is for Add and (C) is for Change

Major Claimant – Mandatory for 0400 appropriation (BUMED is B)

SD PARM – Mandatory 2 digit identifier (MA)

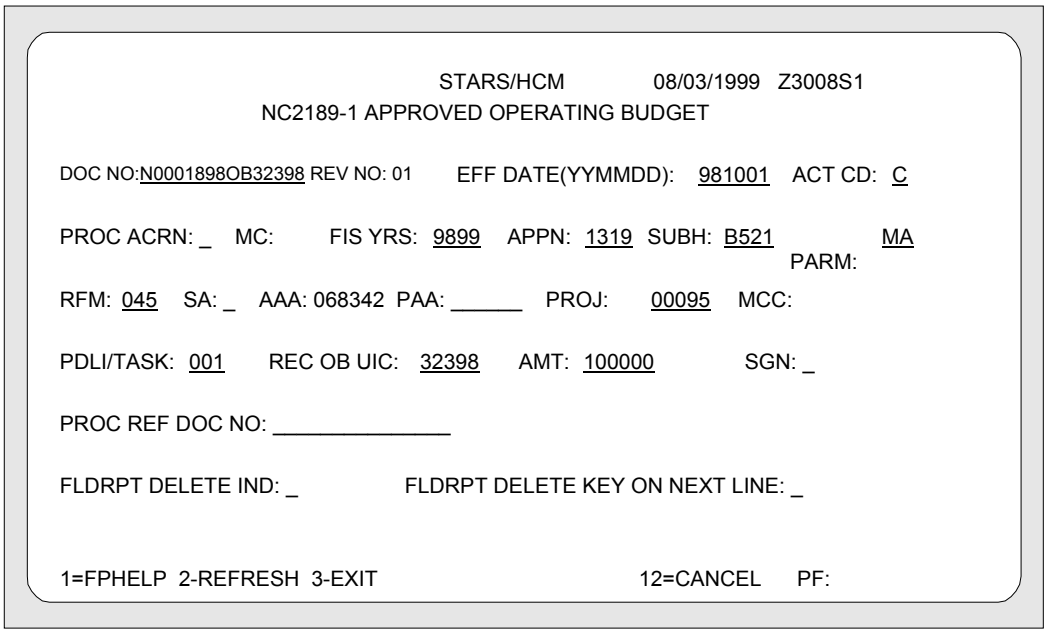
RFM – Mandatory; 3-digit identifier (requiring financial Manager or program manager code)

PROJ – Mandatory; Project number i.e. 00095

Amount – Mandatory; no decimal i.e. 10000 vs. 100.00

SGN – Mandatory; must be (–) for decrease to the item code

3) **Approved Operating Budget**. Provides setup for entry and preparation of the Approved Operating Budget document (NC 2189-1). This document is the primary mechanism for authorizing field activities in the Expense Operating Budget (EOB) management structure used by BUMED. A sample screen follows:



NC2189-1 APPROVED OPERATING BUDGET:

Doc NO. – Mandatory for 1319 and 0400 appropriations

Rev NO. – Mandatory if the Action Code is for a change

Effective Date –	Mandatory; the effective date cannot be greater than the current date and cannot be greater than 40 days earlier.
Action Code –	Mandatory; (A) is for Add and (C) is for Change
PARM –	Mandatory 2 digit identifier (MA)
RFM –	Mandatory; 3-digit identifier (requiring financial Manager or program manager code)
PROJ –	Mandatory; Project number i.e. 00095
REC OB UIC –	Mandatory; Receiving Activity UIC
Amount –	Mandatory; no decimal i.e. 10000 vs. 100.00
SGN –	Mandatory; must be (–) for decrease to the item code

8.3.5. Use of Centrally Managed Account Funds.

8.3.5.1. Account Purpose.

The RDT&E Centrally Managed Account (CMA) was established to provide a mechanism for funding headquarters RDT&E requirements such as centrally managed contracts, civilian employee payroll, and program manager travel. Although the CMA is intended to primarily handle 6.4 (B521) and 6.6 (B681) funds for the headquarters function, the account also serves as the repository for any undistributed RDT&E funding. Obligations will not be incurred against any funds earmarked as Undistributed Funds in the RDT&E CMA without recommendations from MED-26 and approval by MED-01.

8.3.5.2. Allotment Administration.

The Allotment Administrator for the RDT&E CMA is MED-14. As such, MED-14 is responsible for ensuring that all costs charged against the CMA are accurate and appropriate for the use of RDT&E funds.

1) Only MED-14, or his deputy with delegated authority in writing, are authorized to approve the obligation of funds held in the CMA.

2) MED-14 is not authorized to originate obligation documents citing the CMA fund. Billing statements, requests for procurement, and travel requests must be initiated by MED-26 to receive authorization against funds held in the CMA.

8.3.5.3. Status of Funds Reports.

MED-14 will provide MED-01 and MED-02 a formal Status of Funds Report for the CMA within 10 working days of month-end closure. The report shall include the available account balances on all active accounts and a comparison of actual current year obligations against the CMA Annual Financial Plan.

8.3.5.4. CMA Management Assessment.

All CMA funds require an annual management review assessment to ensure funds are being used for the purpose the CMA was established for and to verify that management controls are in place and effective. MED-14 will submit a request to MED-01 for assignment of a reviewer to perform the assessment in August of each fiscal year. Such reviewer should not be working in MED-14, nor currently involved in the fund distribution process to ensure impartiality.

8.3.6. Potential Anti-Deficiency Act Violations.

8.3.6.1. General.

In general, the Anti-Deficiency Act (ADA) prohibits the obligation of funds exceeding the amount authorized. Codified into law as part of Title 31 of the United States Code (USC), the ADA provisions are in reality several related sections within that Title. Most commonly cited in ADA violations are:

- **Section 1341 - Limitation on Expending and Obligating Amounts**

  Forbids any officer or employee of the United States from obligating, expending, or authorizing the use of funds exceeding the amount available in an appropriation or fund; also prohibits involving the Government in any contract or obligation for the payment of monies before an appropriation is made available; also forbids exceeding funding limitations imposed by law.

- **Section 1342 - Limitation on Voluntary Services**

  Forbids the acceptance of voluntary services on behalf of the Government except as is specifically authorized in law.

- **Section 1517 - Obligation and Expenditure Limits**

  Forbids the over obligation and over expenditure of an apportionment or an amount permitted by regulation prescribed for the administrative control of appropriations. With the Navy, this limitations applies to the fund allocations and allotments issued to an Operating Budget activity.

8.3.6.2. Investigations.

ASN(FM&C) FMB acts as the primary responsible office for the investigation of potential Anti-Deficiency Act (ADA) violations within the Navy. ASN(FM&C) maintains a list of personnel qualified to conduct preliminary and final investigations of potential violations. Only personnel designated by ASN(FM&C) will conduct ADA investigations.

8.3.6.3. Notification Process.

Upon notification of a potential ADA violation at a BUMED activity, MED-14 will begin to gather preliminary information regarding the appropriation and scope of the potential violation. Within 10 working days, MED-14 will draft a letter for MED-01 signature to ASN(FM&C) notifying them of the potential violation and providing general background information. The notification will include a specific request for the assignment of an ADA investigator to perform the Preliminary

Investigation of Potential Anti-Deficiency Act (ADA) Violation. Once an investigator is assigned, MED-14 will continue liaison to track the status of the investigation until completed.

8.3.7. Management Oversight.

8.3.7.1. Monthly Financial Status Reports.

MED-14 will provide MED-01and MED-02 a formal Status of Funds Report within 10 working days of month-end closure. The report will include the available account balances on all active accounts and a comparison of actual current year obligations against the RDT&E Annual Financial Plan.

8.3.7.2. Mid-Year Execution Review.

Mid-Year Review submissions for the RDT&E appropriation were not required prior to FY99. A submission was required in FY99; however, the submission format and guidance is still in development and is not yet available. ONR is expected to provide claimant guidance for a Mid-year Review submission during February of each year. MED-11 will forward the submission packages to the field with a copy to MED-26 upon receipt with an expected return date in March. The required submission will include justifications and impact statements explaining programs that do not meet the FMO benchmarks of 65% obligations and 13% expenditures.

8.3.8. Year End Closing Procedures.

8.3.8.1. Financial Closure.

Year-end closing reports are normally due by the tenth day after the close of the fiscal year. RDT&E specific guidance is provided by Defense Finance & Accounting Service (DFAS) and BUMED to the field activities. Similar guidance is provided by ASN(FM&C) and ASD(HA) for the DHP appropriation. In general, the following actions must be accomplished for all appropriations prior to closure:

a. The following General Ledger Accounts (GLA) must have a zero balance as of 30 Sept:

(1) GLA 3221 – Unobligated Commitment-Direct Program for the expiring and expired appropriations.

(2) GLA 1930 – Undistributed Expenses (all fiscal years).

(3) GLA 1960 – Unmatched Funds Disbursed.

(4) GLA 1512 – Travel Advances.

b. GLA 3212 (Uncommitted/Unobligated Authorizations-Reimbursable Program) and GLA 3222 (Unobligated Commitments-Reimbursable Program) no longer have to be zeroed at year-end close and valid balances should be retained in the ledger account. Special requirements exist for unobligated balances in the funded

reimbursable programs. Performing activities that are accounting for customer orders funded by multiple year appropriations will retain the unearned and unobligated balances of valid reimbursable orders with the appropriation current at the time the customer order was accepted.

8.3.8.2. Chief Financial Officer (CFO) Act Certification.

MED-14 will coordinate all CFO related activities within BUMED, consolidate field activity submissions, prepare required certification statements, and provide guidance to BUMED activities as required.

8.4. Field Activity Procedures.

8.4.1. Overview.

Field activities/Commanding Officers holding operating budgets for the RDT&E appropriation are assigned the responsibility for budgeting, accounting, and reporting for programs financed under assigned program elements/subheads/projects/tasks and for controlling obligations and expenditures.

8.4.2. Annual Financial Plan.

8.4.2.1. Plan Development.

Commanding Officers/Comptrollers will establish and maintain an Annual Financial Plan detailing the phasing of commitments, obligations and expenses for all funding resources provided to the activity. Guidelines for the development of an Annual Financial Plan follow:

1) An Annual Financial Plan will be established by R&D activities within 30 days of being provided the RDT&E budget controls and DHP annual planning figures.

2) Total funds included within the initial Annual Financial Plan will balance to the budget controls and annual planning figures provided by MED-11.

3) The Commanding Officer must certify that the initial Annual Financial Plan provides for an executable resource program and clearly portrays the planned use of funds during the upcoming year.

4) RDT&E plans will be developed at the Subhead and Project level as a minimum requirement. DHP plans must be developed at the SAG level.

5) All plans must clearly identify and distinguish between direct and reimbursable funding sources. RDT&E plans must additionally identify the phasing for planned overhead distribution costs.

8.4.2.2. Submission and Review Process.

1) MED-11 will provide budget controls in the form of annual planning figures prior to the commencement of the fiscal year, normally in August.

2) Commanding Officers will develop and submit their Annual Financial Plan to MED-11 via MED-26 by 1 OCT of each fiscal year. MED-26 will prepare and submit a consolidated Annual Financial Plan by 30 OCT of each fiscal year.

3) Activities will submit an updated Annual Financial Plan by 15 JAN of each year reflecting actual obligations for the first quarter of the fiscal year. Activities may also be requested to submit an updated plan during March as part of the Mid-year review process.

8.4.2.3. Standard Plan Format.

Activities must submit separate plans for the direct and reimbursable portions of their program for each appropriation in use at the command. The following format will be used to prepare all Annual Financial Plans:

Budget Execution Plan

Activity: _____ UIC: _____

Appropriation: _____ FY: _____

Program Element:_____

DHP Appropriations: RDT&E Appropriations

SAG: _____ Project (6.4 - 6.6 ONLY): _____

Task (ATD Only): _____

	COMMITMENT PLAN		OBLIGATION PLAN		EXPENDITURE PLAN	
Month	Monthly	Cumm	Monthly	Cumm	Monthly	Cumm
AUG/a	$0.0	$0.0				
SEP/a	$0.0	$0.0				
OCT	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
NOV	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
DEC	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
JAN	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
FEB	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
MAR	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
APR	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
MAY	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
JUN	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
JUL	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
AUG	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
SEP	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
TOTAL	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0

Notes: /a - Amounts not offically recorded as commitments until 1 Oct
Commitments - refers to Gross Adjusted Commitments.
Obligations - refers to Gross Adjusted Obligations.
Expenditures – refers to accrued expenditures.

8.4.3. Management of Allotment Authority.

8.4.3.1. General.

All funding authority provided to BUMED RDT&E activities will be recorded and monitored per these guidelines. MED-14 should be immediately notified in the event of system problems preventing the recording of funding allocations in STARS/FL.

8.4.3.2. Allotment Administrator.

Delegation of Authority.

Commanding Officers at EOB activities will issue the Comptroller a formal letter designating them as the Allotment Administrator for any Resource Authorizations issued to the activity. The letter shall specifically identify the appropriations and/or funds the Allotment Administrator is responsible for and clearly identify those funds subject to the legal ramifications of 31 USC 1517. The following is a sample format of a Delegation of Authority Letter:

7000
Ser 01/
1 Oct 1999

From: Commanding Officer, Naval Medical Research Center
To: LCDR John Somebody, MSC, USN, 289-00-3897

Subj: DELEGATION OF ALLOTMENT ADMINISTRATOR

Ref: (a) NAVMEDRSCHCNTR ltr NMRC 7000 Ser 09/000/0000 of 12 Feb 92 (PREDECESSOR'S LTR)
(b) 31 USC 1517
(c) DFMR Vol 14
(d) NAVSO P-3062-2
(e) DoD 7000.14-R
(f) ASN(FM) Memo dtd 25 Jun 96

1. Reference (a) is hereby canceled.

2. Your are designated to administer this Command's expense operating budget, appropriation RDT&E, N and amendments thereto. As allotment administrator, you will be guided by the instructions contained in references (b) through (f), my instructions, and such other directions as may be issued by competent authority. In particular, you are directed to acquaint yourself thoroughly with the provisions of the regulations titled, "Administrative Control of Appropriations within the Department of Defense," contained in Appendix A of reference (f) and Chapter 21 of reference (c).

3. All procedures and records prescribed for proper administration of this allotment will be observed and maintained in your office.

4. You will inform me, at least monthly, and more often if deemed necessary, of the status of each allotment. Further, you will (a) inform me of anticipated financial requirements of an unusual or irregular nature and of changes in the distribution of funds as may be required by changes in the planned operating program, and (b) inform the Director of Programs and the department heads of the financial status of their programs and assist them in developing their financial programs. If it appears that changes in the planned operating programs require modification of the distribution of funds or unusual financial requirements, you will inform me as soon as practicable.

5. In the event of transfer or reassignment or if for any other reason you are unable to administer the allotments assigned, you will prepare a certified statement of the status of each allotment which will be presented to me. Such will indicate the amount authorized, outstanding commitments, unliquidated obligations, and expenditures for each allotment.

I. M. GOOD

Copy to:
BUMED (MED-01/02)

Acceptance Inspection.

Upon designation of a new Allotment Administrator, the incumbent Administrator will prepare a report certifying the current financial status of all appropriations and funds held by the command and identifying all major issues, problems, and projects which may affect the financial operation and/or command mission. The report will be submitted to the Commanding Officer via the new Allotment Administrator within five working days of the designation. In the event designation occurs without an incumbent being present, the new Administrator will review the operation and provide the Commanding Officer a status of funds report and general assessment within 10 working days.

8.4.3.3. Receipt and Recording of Authority.

Recording.

Upon receipt of a NC-2189, the funding allocation will be immediately forwarded to the Comptroller for recording in STARS/FL accounting system. Funding allocations should be entered into the STARS/FL accounting system within 1 working day of document receipt. Upon implementation of PBAS, activities will perform the acceptance routine within 1 working day of fund issuance to ensure prompt update to the official accounts.

Acceptance/Authorization.

Upon receipt and acceptance of a NC-2189, the receiving activity must enter the authorization into the STARS/FL accounting system. This is performed using the STARS/FL application LXT16S1 (Resource Authorization).

A sample screen and pertinent notes follows:

```
                                    STARS/FL          08/03/1999   LXT16S1
                          RESOURCE AUTHORIZATIONS

EFF DTE: 10/01/99    EXEC: 010    C/D: D    AMT: 100000.00
JOB ORDER NR: ___________
APPN: 981319    SBHD: B3EW    OB: 64223   SX: _
CHG UIC NR: _________
CC/SCC/LMC: _____
PROJECT NR: 00095   TASK: MA
TASK ASSIGNMENT: ________________
MEMO:



1=FPHELP  2-REFRESH  3-EXIT  4-REPEAT                12=CANCEL     PF:
```

Resource Authorization Notes:

Effective Date – Mandatory; the effective date cannot be greater than the current date and cannot be greater than 60 days earlier.

Exec Code – Mandatory; valid values are 010, 110, 121, and 932. In general, RDT&E activities will only use the following:

010 – Resources Available for Direct Program; only impacts Fund Status and not NC 2199!
110 – Resources Available for Obligation
121 – Reimbursable Resource Available for Obligation

Credit/Debit – Mandatory; valid values are C and D

D – Debit; reduces amount of funds available for obligation.
C – Credit; increases amount of funds available for obligation.

Amount – Mandatory; must be greater than zero and less than one billion.

8.4.3.4. Operating Target Program.

After recording the funding allocation in the STARS/FL accounting system, activity Comptrollers may assign an Operating Target (OPTAR) to the RDT&E labs and customer departments within their command. The following guidelines will be followed in the establishment and operation of an OPTAR program at any BUMED activity:

1) Individuals designated as OPTAR Managers will be issued letters of delegation signed by the Commanding Officer that clearly identify the purpose for the OPTAR and the fact that funds provided as part of an OPTAR are an administrative target which is not subject to the legal ramifications of 31 USC 1517. A copy of the designation letter will be posted conspicuously in the financial department and maintained on file for audit purposes.

2) The Commanding Officer will approve all OPTAR increases and changes prior to implementation by the Comptroller. In the interest of paperwork reduction, the Commanding Officer may perform this responsibility by signing a single reference document listing multiple OPTAR changes as authorization for the Comptroller to issue the individual OPTAR notifications. A copy of all approvals and notifications must be retained on file for audit purposes.

3) Comptrollers will provide OPTAR Managers with OPTAR status reports at least biweekly.

4) The following is a sample OPTAR Letter:

7000
Ser 01/0000
1 Oct 1999

From: Commanding Officer, Naval Medical Research Center
To: Ms. I. Am Good

Subj: Delegation of OPTAR Manager

Ref: (a) DoD Financial Management Policy Manual, NAVSO O-1000, PARA. 073200

Encl: (1) Fiscal Year 2000 OPTAR

1. You are designated to administer operating target funds provided to the command/department to support normal mission operations. Based on reference (a), the Commanding Officer and Comptroller are legally accountable for the execution of the command's Expense Operating Budget and for managing funds within the limitations provided by BUMED. Reference (a) authorizes the establishment of OPTARs. The Commanding Officer and Comptroller retain complete legal responsibility under 31 U. S. Code Section 1517, Revised Statute, for all obligations incurred for functions covered by the target amount.

2. The following additional guidance is provided.

a. Enclosure (1) is your OPTAR and established based on the recommendation of the Budget Advisory Council (BAC) on (date) and approved by the Commanding Officer on (date).

b. Your OPTAR is to be used to fund FY00 civilian labor, contracts, consumable supplies, equipment, travel, fees, and shipping charges.

c. Your assigned budget analyst will assist you in monitoring OPTAR execution.

3. OPTAR distribution is subject to change based on receipt of adjustments to the command's FY00 Annual Planning Figure (APF) from BUMED or as budget execution may dictate. Changes will only be made after consultation with the BAC and approval by the Commanding Officer.

D. B. GOOD

8.4.4. Management of Reimbursable Authority.

8.4.4.1. Appropriate Use of Reimbursables.

BUMED research laboratories are involved in both incoming and outgoing reimbursable transactions. Incoming reimbursements result in a significant amount of funding authority. This document identifies procedures for receiving, issuing, recording and expensing of reimbursable accounts.

8.4.4.2. Receipt and Recording.

Upon receipt of a reimbursable funding document, the comptroller will review and sign accepting the funds and forward to the accounting department for recording in the STARS/FL accounting system.

Work Request or Project Order (NC-2275).

RDT&E activities accepting a reimbursable order must actually intend to perform at least 51% of the work or services with in-house resources within the year of acceptance. “In-house costs” shall include costs of all direct labor, materials and supplies, travel and minor equipment. “In-house costs” will include all authorized overhead costs and contract costs which provide for technical support of in-house effort.

Project Directive (NC-2276A).

RDT&E activities accepting a Project Directive must perform at least 51% of any reimbursable work specified in the document as in-house work. This rule does not apply to funding provided in the document as a direct fund cite.

Reimbursable Subhead.

A reimbursable subhead, identified by a nine in the second position of the subhead and the applicable reimbursable subhead/program element in the third and fourth positions, will be used for initially financing reimbursable orders received. I.e., B998 identifies other defense accounts.

8.4.4.3. Monthly Reporting.

The Authorized Accounting Activity (AAA) of RDT&E facilities will provide a certified NC-2193 to the fund grantor reporting the fund status for each reimbursable account accepted by BUMED RDT&E activities. The NC-2193 reports will be mailed to the funding granting office not later than 15 workdays after the end of the month.

8.4.5. Special Management Requirements.

8.4.5.1. Overhead Distribution.

Definitions.

a. **Overhead**. Overhead is considered the general costs of running a business for which a cost per unit is not readily assignable. Typically, functions handled as overhead provide support for a large portion of the business operation and are not directly involved in producing the primary service or product. RDT&E funded activities recognize three major types of overhead costs:

1) **Fringe and leave costs**. Fringe costs include items such as: Civilian Service Retirement System (CSRS), Thrift Savings Plan (TSP), Federal Employment Group Life Insurance (FEGLI), Federal Employment Health Benefit (FEHB), Federal Insurance Contribution Act (FICA), Old Age Survival Disability Insurance (OASDI), Medicare, etc. Leave costs include items such as: annual leave, sick leave, court leave, traumatic injury, severance pay, terminal leave, etc.

2) **General Overhead (GOH)**. Overhead costs for functions which support the entire organization and which cannot be attributed to a specific department. The following base operating support and command administrative support functions are considered GOH at BUMED RDT&E activities: facility maintenance, public works support, utilities, communications, fiscal, supply, management information support, command suite, manpower, personnel, legal, public affairs, occupational health, industrial hygiene, and Drug & Alcohol Program Advisor (DAPA) support. Included within this scope is the cost of general facility maintenance, repair and construction projects costing $500K or less.

3) **Indirect Overhead (IOH)**. Overhead costs for administrative type support attributable to a specific department. IOH costs include departmental equipment maintenance, administrative supplies and equipment, clerical and typing support, printing and reproduction support, laboratory animal support, and biomedical repair support.

b. **Work Unit**. The unit of measure used to account for and distribute overhead costs. RDT&E funded activities primarily use the Productive Science Hour as the primary work unit for overhead cost distribution, although a few specialized functions have unique work units.

1) **Productive Science Hours**. Productive science hours are the measurable civilian and military labor hours spent performing direct research functions. Productive science hours are used to plan for and distribute overhead costs. In addition, contractor hours are used to distribute the overhead costs when the contractors occupy spaces in the facility, have telephone service, and otherwise would normally be considered employees, except for the fact that their services are procured through a contracting vehicle.

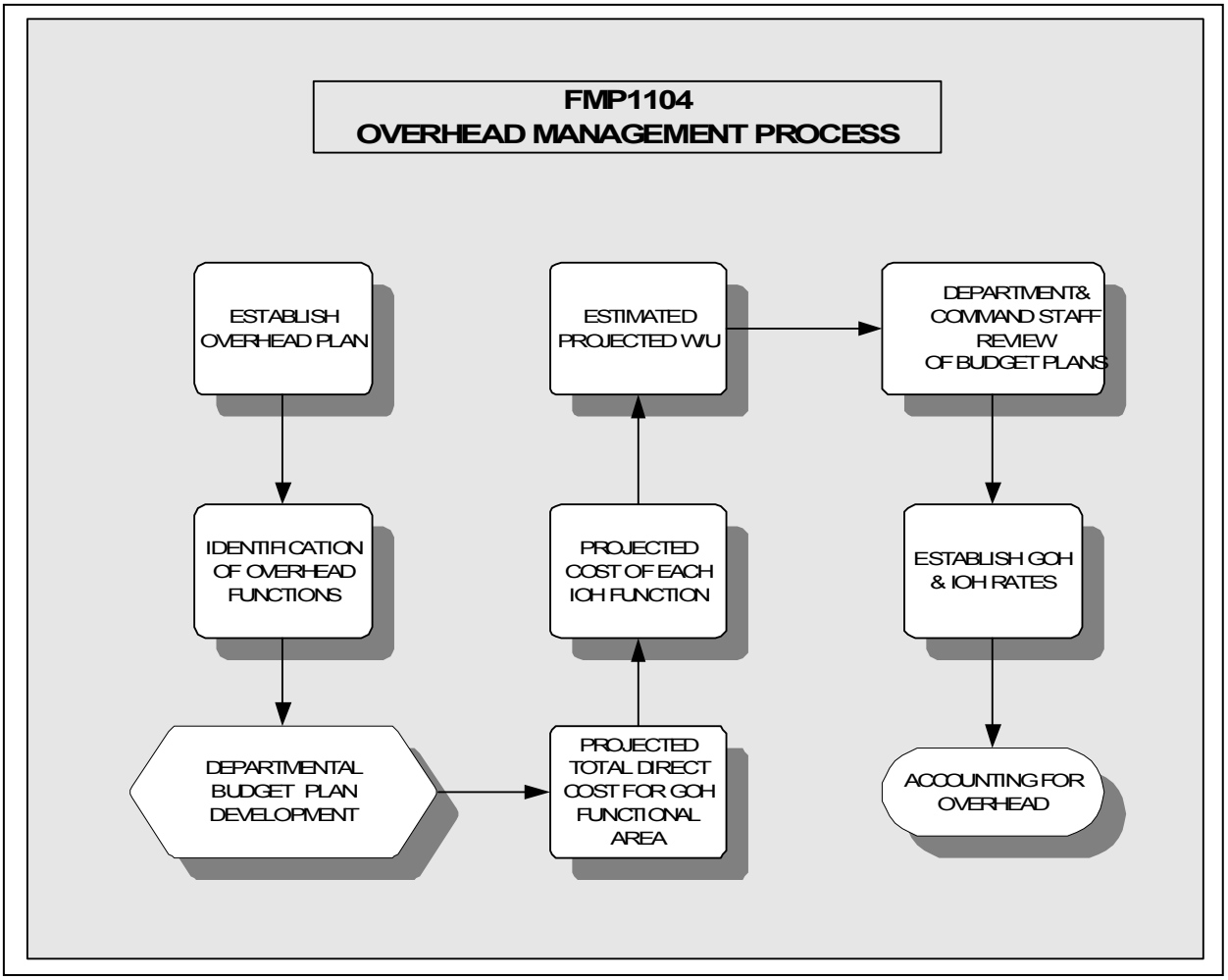
2) **Biomedical Repair Hours**. The cost for biomedical repair support is charged as an IOH cost based on actual contract hours or man-hours of repair service to the department.

3) **Laboratory Animal Sciences**. The cost of providing laboratory animal support is distributed as an IOH cost based on per-diem rates for the animals supported.

Concept of Operations.

a. Anticipated overhead costs and productive hours for both GOH and IOH functions are estimated at the start of each year. These costs and work units are used to determine an overall command GOH rate and an IOH rate for each research department within the command.

During execution, these rates are used to generate funds applied to the overhead account (Subhead and Program Element ZZ/B6ZZ) based on the actual productive work units performed times the respective overhead rates. The following chart depicts this process in a simplistic manner:



b. The overhead account itself is not subject to the statutory limitations of 31 USC 1517; however, the account balance affects the overall balance of authorized funding and can cause a violation at that level. Under ideal circumstances, planned work units will equal actual work units performed at the end of the year and the overhead account will carry a zero balance. For this reason, activities must monitor the overhead account on a periodic basis and adjust the overhead rates (fringe and leave, general and administrative, and indirect) to reflect changes in productive work hours and or actual plus planned overhead cost. Fringe and leave must be reviewed at least twice a year to ensure proper accrual. The GOH and IOH should be reviewed at least quarterly to ensure proper accrual. Each accrual component must stand alone in its review.

c. Ensure overhead rates are applied against both direct funded, as well as reimbursable funded, projects and tasks throughout the fiscal year on an equitable basis.

Management Policies.

BUMED activities will:

a. Explicitly identify and define overhead costs, project work units, and establish overhead rates prior to the commencement of each fiscal year as part of their budget and Annual Financial Plan processes. Rate changes in excess of 5% of the cumulative plan will be forwarded to MED-01 via MED-26 prior to implementation.

b. Identify and apply overhead costs in a consistent manner in accordance with this procedure guide. In particular, civilian employee functions will be classified as GOH, IOH, or direct Research and will be consistently charged from year to year. Inconsistent identification or application of overhead costs produce variations in overhead rates, prevent meaningful management interpretation, and may result in potential violations of law.

c. Ensure that overhead rates are applied against both direct and reimbursable funded projects and tasks.

d. Review the status of the overhead account and make required adjustments to the overhead rates and financial plan at least quarterly. Adjustments involving a rate change of 5% or greater from the cumulative plan will be submitted with explanation to MED-01 via MED-26 for approval prior to implementation.

Procedures.

a. **Establishing the Overhead Plan**. Activities will establish the annual overhead plan in the following manner:

1) **Identification of Overhead Functions**. Review and classify functional support areas by type of work performed: i.e. GOH, IOH or Direct Research. Review and classify functions performed by civilian and military employees to ensure appropriate classification. In addition, identify contractor support where they are performing overhead and/or research functions.

2) **Departmental Budget Plan Development**. Establish departmental level budget plan in the following manner:

a) Identify and validate the projected costs for each GOH functional area within the activity.

b) Identify and validate the projected IOH costs by department.

c) Identify and validate the projected direct research costs at the department, project and task levels. The total of these constitute the Direct Research Funding Plan.

d) Estimate the projected work units by month for the fiscal year at the department, project and task level. The total projected work units include both military and civilian hours involved in direct research.

e) Conduct a departmental and command staff level review of the individual budget plans to ensure departmental planning is consistent with the Program Guidance and projected funds availability.

3) **Annual Rate Development**. Establish the GOH and IOH rates by dividing the total of costs for each by the planned work hours.

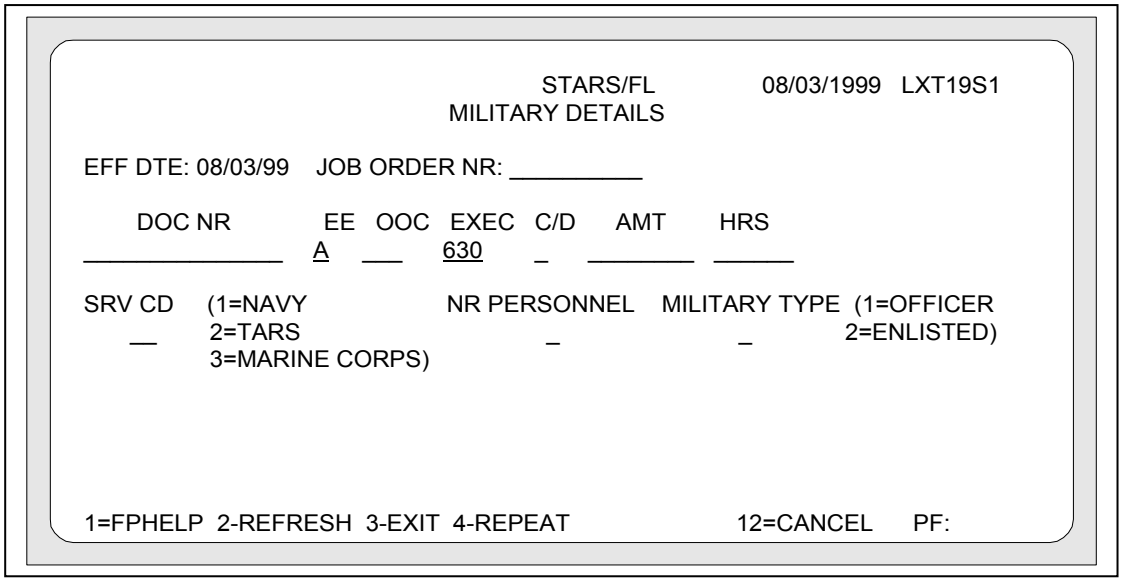
4) **Annual Financial Plan**. Apply the overhead rates against the monthly work-unit phasing plan establish the monthly Overhead Financial Plan. The monthly totals of the Overhead Financial Plan and the Direct Research Plan comprise the Command Annual Financial Plan.

b. **Accounting For Overhead.**

1) As the civilian employee payroll is processed from Defense Civilian Payroll System (DCPS) into STARS/FL, the appropriate overhead rate is applied against the <u>actual</u> work hours identified as productive Science Hours to determine the overhead applied against the overhead account.

2) Each department will report the number of <u>actual</u> military labor hours spent in research support on a monthly basis to the Comptroller department. These work units are then charged at the overhead rate against the overhead account prior to the end of the month account closure. The work units are

entered as labor hours using STARS/FL application LXT19S1 (Military Details). A sample data entry screen and special notes follows:



Military Details Notes:

Effective Date – Mandatory; the effective date cannot be greater than the current date and cannot be greater than 60 days earlier.

EE – Expense Element; Mandatory; "A" is the only valid entry.

OOC – Object Class; mandatory; value of "117" cannot be changed.

Exec Code – Mandatory; values of 630 cannot be changed.

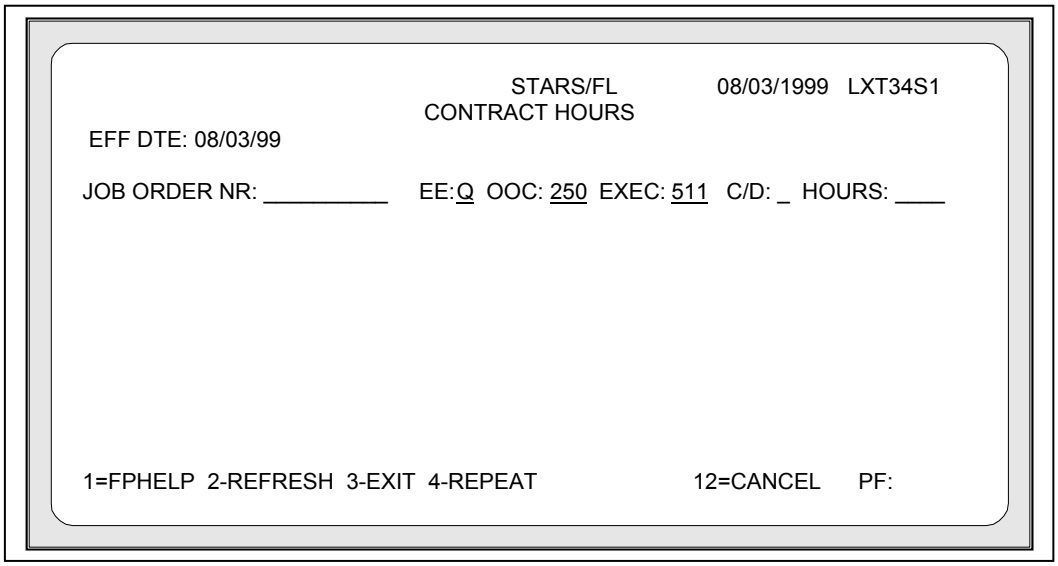
Credit/Debit – Mandatory; valid values are C and D
D - Debit; increases number of hours/cost charged
C – Credit; reduces number of hours/cost charged

Amount – Mandatory; must be greater than zero and less than one billion.

Hrs – Work-hours; mandatory; must be greater than zero

1) The monthly cost for biomedical repair services and laboratory animal services is calculated using the appropriate rate and actual work units

provided by the respective functions. Work units are entered for repair services are entered as contract hours using STARS/FL application LXT34S1 (Contract hours). A sample data entry screen is shown below:



Contract Hours Notes:

Effective Date – Mandatory; the effective date cannot be greater than the current date and cannot be greater than 60 days earlier.

EE – Expense Element; Mandatory; "Q" is the only valid entry.

OOC – Object Class; mandatory; value of "250" cannot be changed.

Exec Code – Mandatory; values of 511 cannot be changed.

Credit/Debit – Mandatory; valid values are C and D
D - Debit; increases number of hours charged
C - Credit; reduces number of hours charged

Hrs – Work-hours; mandatory; must be greater than zero

c. **Monitoring Overhead Execution.**

1) Activity Comptrollers will provide their Commanding Officer a report comparing the overhead account balance against the Overhead Financial Plan within 10 days of the end of month closure.

2) Activity Comptrollers will review the overhead accounts at least quarterly to determine whether rate adjustments are necessary. This review will be documented and retained on file as a compliance review item.

d. **Overhead Account Closure.**

The following accounting actions are specific to the RDT&E Overhead account and must be accomplished during or subsequent to the closure process:

1) **Fiscal Year-end Closing**. As of 30 SEP, the overhead account is considered closed to new obligations. Only valid adjustments to previously entered outstanding obligations or accounts payable are permitted after year-end closure.

2) **Overhead Account Closure**. The Overhead account for each fiscal year is manually closed on 31 MAR of the following fiscal year and transferred to ONR. Each activity will initiate account closure by submitting a NC-2277 indicating the current balance in Subhead/Program Element ZZ/B6ZZ to DFAS/Charleston.

3) **Post Account Closure**. Adjustments for prior obligations required after closure of the overhead account must be transferred to the current year overhead account. This transaction should be documented on a NC-2277 and requires an adjustment in the SGL 5400 account of both prior and current years.

8.4.5.2. General Accounting.

Reconciliation of Accounts.

Trial Balance Reports will be carefully reviewed for accuracy and completeness in the interest of ensuring and accurate financial status is reflected in the STARS/FL accounting system.

1) Although STARS/FL provides automated reconciliation of the ledger accounts, activities should perform a manual reconciliation using the formulas provided by ASN(FM&C) for each year's closure.

2) EOB activities providing DHP funds to chargeable activities must reconcile the activity level NC 2171 reports with the SGL Trial Balance Report to ensure accuracy.

Obligation Validation.

a) All EOB holders will conduct a continuous program of reviewing and validating unliquidated obligations. This review is essential to comply

with the certification requirements. At the beginning of the third year of each subhead, and continuing until the appropriation is closed, each EOB activity will commence an intensive analysis of the outstanding balances contained therein.

b) The scope of the intensive, continuing analysis required to be conducted by the administering offices will include unliquidated obligations for each individual contract, project order, and other obligation documents in existence on 30 September of the year in which the account expires for obligational purposes.

c) It is BUMED policy that, at a minimum, activities will review the 10 largest outstanding undelivered orders in each prior year account every month with the objective being to accomplish final expensing as rapidly as possible.

d) A report documenting the result of the validation efforts must be submitted to MED-14 via MED-26 within 15 days of the end of each quarter. The report encompasses all expired appropriations and will include the dollar amount of obligations reviewed and the dollar amount of obligations cancelled as a result of the review.

e) Each report must include a certification statement signed by the Comptroller. A sample format follows:

UNLIQUIDATED OBLIGATION VALIDATION FORMAT

1. The review and validation of unliquidated obligations has been completed for the quarter ending _____. The following report is submitted:

Fiscal Year/ Appropriation	Amount of Obligations Reviewed	Amount of Obligations Cancelled	Amount Available For Recoupment
Xxxxxxxx	$000000.00	$00000.00	$000000.00

2. I hereby certify that the amounts shown on this report are correct. All known transactions meeting the criteria of 3 USC 1501(a) have been obligated and are so reported.

Approving Official
Name and Title

Suspense Account Review.

Activity financial departments will establish a process to review and clear the suspense accounts on a daily basis. Suspense accounts include the General Ledger Account (GLA) 1930 account as well as the GLA/Standard General Ledger account (SGL) suspense listing and documents recorded as undistributed expenses or unmatched disbursements (GLA) 1960 account).

Overdue Travel Claims.

1) Commanding Officers will establish procedures to ensure prompt liquidation of all travel claims within 5 working days of travel completion. Individuals that have not filed a required travel claim within 5 days of travel completion must be denied further travel advances until such time as the claim has been filed.

2) The Comptroller must ensure that a report identifying personnel with overdue travel claims is submitted to the Commanding Officer on a biweekly basis.

8.4.5.3. Special Programs.

Medical Care.

Medical Care costs identified on the International Cooperative Administrative System Support (ICASS) bill have been determined to be a DHP cost. The medical portion of ICASS bills should be promptly forwarded to MED-14 for payment against the DHP CMA fund.

Health, Morale and Welfare (HMW) Program.

RDT&E funds are not intended to provide support for the general military personnel support costs such as unaccompanied military housing, BEQ/BOQ operations, State department/Embassy commissary access fees, or general Morale support items intended for the use of enlisted personnel. Also included within this area is support functions typically classified as Category A function under the Morale, Welfare and Recreation (MWR) program such as gymnasium support, picnic areas, recreation rooms, and intramural sports programs. Because of this, those BUMED RDT&E activities not located on a host base (OCONUS activities) must be provided DHP funding to ensure a minimal level of HMW support. RDT&E activities holding an EOB authorization will be included in the annual DHP Budget Call and submit an annual Budget Request for DHP funding to MED-11 during June of each fiscal year. The EOB activities will collate the requirements for all reporting activities and submit a consolidated budget to MED-11 via MED-26 prior to the budget deadline.

Funded Environmental and Morale Leave (FEML).

Policy for FEML is established in DoD directive 1327.5 (Leave and Liberty subpar. F-19). A member is eligible for FEML if stationed at an authorized Permanent Duty Station (PDS) (OCONUS activities only) for 24 consecutive months or more. Dependents are eligible for FEML if they are command sponsored and reside with the member at the PDS.

FEML travel by members/dependents shouldn't be performed within 6 months of the beginning or the end of the tour. Major commands are authorized, on a case-by-case basis, to waive the six-month rule when appropriate. The number of FEML trips eligible members/dependents may take depends on the members tour length as shown in the table below:

Trips Authorized

Tour Length	*Number of Trips Authorized*
24 Months	1
12 Months extension to 24 month tour	**1 additional trip**
36 Months	2
Tour extension of any length to 36 month tour	0 additional trips

Members and dependents may travel together or independently. A member/dependent(s) taking a FEML trip:

- Must use military air transportation on a space available basis if reasonably available to the authorized/alternate destination, or
- May use commercial air transportation if military air transportation is not reasonably available.
- May not use cruise or tour packages.
- Commanders must determine "reasonable availability" after considering mission requirements, frequency and scheduling of flights, and other relevant circumstances (including those personal to the member) that affect scheduling FEML.
- Commercial air transportation may be purchased by the Government or member.

- Reimbursement for transportation to alternate destination(s) shall not exceed the cost of Government-procured transportation between a member's FEML PDS and the authorized destination.

- If a member/dependent(s) receives transportation funded by a host government that is comparable to FEML, they aren't eligible for a FEML trip.

Maintenance of Real Property Program (MRP).

1) Although RDT&E activities are authorized to fund research specific MRP requirements with the RDT&E appropriation, this funding is not intended to procure large projects. Field activities are currently authorized to use RDT&E funds if the work can be directly attributed to a specific research project. The activity level approval threshold for maintenance, repair and minor construction projects is currently 500K.

2) DHP funds may be used for maintenance, repair and alteration projects supporting, family housing, and BEQ/BOQ facilities. The activity level approval threshold is currently $200K for maintenance and repair projects and $100K for facility alteration projects. These requirements must be budgeted as part of the overall BUMED DHP program and should be submitted during the annual budget process. This applies only to the RDT&E OCONUS activities.

3) The EOB activities are expected to identify and consolidate these requirements and ensure they are submitted during the appropriate budget process.

8.4.6. Financial Management Oversight.

8.4.6.1. Monthly Financial Status Reports.

Comptrollers will provide Commanding Officers a formal Status of Funds Report within 10 working days of month-end closure. The report will include the available account balances on all active accounts and a comparison of actual current year obligations against the RDT&E Annual Financial Plan.

8.4.6.2. Mid-Year Execution Review.

Mid-Year Review submissions for the RDT&E appropriation were not required until FY99. Submissions will be required in out-years and guidance is currently being developed. BUMED will provide detailed guidance for submission as soon as it becomes available. For planning purposes, Comptrollers should expect the guidance to be provided in late January with a submission deadline of late February. The submission will require justifications and impact statements explaining programs that did not meet benchmarks of 65% obligations and 13% expenditures.

8.4.6.3. Routine Financial Reports and Reviews.

The following table depicts the routine reporting and review requirements for the financial management function:

FINANCIAL REPORTING & REVIEW REQUIREMENTS						
Requirement	Daily	Weekly	Bi-Weekly	Monthly	Quarterly	Annual
SUSPENSE ACCOUNT REVIEW	X					
OPTAR STATUS REPORTS		X		X		
OVERDUE TRAVEL CLAIMS REPORT		X		X		
DELINQUENT IMPAC CARD PAYMENTS			X	X		
UNDEL ORDER REVIEW-TOP 10				X		
CPPRS/WYPC REPORT				X		
TRIAL BALANCE REPORTS				X	X	X
OBLIGATION VALIDATION REVIEW					X	X
HMW BUDGET REQUEST (DHP)						X
MRP BUDGET IN EXCESS OF $200K						X
MID-YEAR REVIEW SUBMISSION						X
YEAR-END CLOSING CERTIFICATION						X

8.4.7. Reporting of Potential Anti-Deficiency Act Violations.

8.4.7.1. General.

In general, the Anti-Deficiency Act (ADA) prohibits the obligation of funds exceeding the amount authorized. Codified into law as part of Title 31 of the United States Code, the ADA provisions are in reality several related sections within Title 31 including sections 1341, 1342, and 1512-1518. Most commonly cited in ADA violations are:

- **Section 1341 - Limitation on Expending and Obligating Amounts**

  Forbids any officer or employee of the United States from obligating, expending, or authorizing the use of funds exceeding the amount available in an appropriation or fund; also prohibits involving the Government in any contract or obligation for the payment of monies before an appropriation is made available; also forbids exceeding funding limitations imposed by law.

- **Section 1342 - Limitation on Voluntary Services**

  Forbids the acceptance of voluntary services on behalf of the Government except as is specifically authorized in law.

- **Section 1517 - Obligation and Expenditure Limits**

  Forbids the over obligation and over expenditure of an apportionment or an amount permitted by regulation prescribed for the administrative control of appropriations. With the Navy, this limitation applies to the fund allocations and allotments issued to an Operating Budget activity.

8.4.7.2. Investigations.

1) ASN(FM&C) FMB acts as the primary responsible office for the investigation of potential Anti-Deficiency Act (ADA) violations within the Navy. ASN(FM&C) maintains a list of personnel qualified to conduct preliminary and final investigations of potential violations. Only personnel designated by ASN(FM&C) will conduct ADA investigations. Upon notification of a potential violation, ASN(FM&C) will assign an investigator to perform the Preliminary Investigation.

2) BUMED field activity personnel are required to cooperate and assist the Investigating Officer in the performance of the review. The Preliminary Investigator has 60 days from date of assignment to conduct the review and forward an opinion regarding the existence of a potential violation to ASN(F&MC).

3) If a violation is identified, ASN (FM&C) makes the preliminary notification to Congress and assigns an Investigating team to conduct a full audit and investigation. The full investigation must be completed with 9 months per current guidance.

8.4.7.3. Notification Process.

BUMED field activities suspecting a potential ADA violation will gather only sufficient information to identify the potential scope of violation and notify MED-01 (Attn: MED-14)/MED-02 (Attn: MED-26) within 10 working days of identifying the problem. Under no circumstances will BUMED notification be withheld pending further review. Local activities shall not attempt to perform an internal investigation.

The following information must be included in the notification of potential violations to BUMED:

- Activity name and UIC
- Appropriation involved
- Authorization subhead
- Estimated Amount involved
- Available background Information
- Comptroller Name and phone number
- Commanding Officer name and phone number

8.4.8. Year-End Closing Process.

8.4.8.1. Financial Closure.

Year-end closing reports are normally due by the tenth day after the close of the fiscal year. RDT&E specific guidance is provided by ONR to the field activities and DFAS. Similar guidance is provided by ASN(FM&C) and ASD(HA) for the DHP appropriation. In general, the following actions must be accomplished for all appropriations prior to closure.

Ledger Closure.

The following General Ledger Accounts (GLA) must have a zero balance as of 30 Sept:

1) GLA 3221 – Unobligated Commitment-Direct Program for the expiring and expired appropriations.

2) GLA 1930 – Undistributed Expenses (all fiscal years).

3) GLA 1960 – Unmatched Funds Disbursed.

4) GLA 1512 – Travel Advances.

Exceptions.

GLA 3212 (Uncommitted/Unobligated Authorizations-Reimbursable Program) and GLA 3222 (Unobligated Commitments-Reimbursable Program) no longer have to be zeroed at year-end close and valid balances should be retained in the ledger account. For unobligated balances in the funded reimbursable programs: performing activities that are accounting for customer orders funded by multiple year appropriations will retain the unearned and unobligated balances of valid unfilled reimbursable orders with the unexpired appropriation current at the time the customer order was accepted. This applies to unexpiring appropriations only.

Obligation Validation.

During closure, a review and validation of Unliquidated Obligations must be performed on any expired appropriation still reporting a balance pending in undelivered orders. This review is required within 15 days of the end of the fiscal year and is part of the quarterly review requirement for all expired and expiring appropriations as discussed in paragraph 4.5.2.2.

Recording of Contingent Liabilities.

1) During closure, activity Comptrollers will ensure that obligations are posted to the accounting system to recognize contingent liabilities not previously recorded or received. Contingent liabilities are defined as any potential liability against the Government which the activity: a) has not previously obligated due to lack of documentation or billing; b) may be reasonably expected to pay; and c) has a reasonable basis to estimate the associated cost.

2) Common examples of contingent liabilities include: commercial utility and telephone billings, transportation charges, supplemental medical

care, anticipated contract adjustments for variable unit cost contracts, and pending claims against the Government.

3) All Contingent Liabilities will be posted to the accounts using a single NC 2275 as the record of memorandum entry prior to closure of the official accounts. Additional liabilities will not be added to the document subsequent to account closure, although the document amounts may be adjusted to better reflect anticipated costs. The NC 2275 will provide line item detail recording the specific liabilities and amounts being obligated to provide an audit trail. Backup documentation should be attached and retained with the NC 2275 to support future audit reviews.

4) Activities are required to review all outstanding contingent liabilities on a monthly basis as part of the obligation validation review process. The NC 2275 supporting the Contingent Liabilities must be adjusted as documentation supporting the obligation amounts is received.

Unpaid Accrued Annual Leave.

DFAS Charleston generates and submits a report for any unpaid accrued annual civilian leave (in dollars) as of 30 SEP for the expiring fiscal year. This memo should be prepared in the following format and must be signed by the DFAS certifying official:

UNPAID ACCRUED ANNUAL LEAVE

1. The total FY__ Unpaid Accrued Annual Leave for UIC: ____ is $_____.

2. I hereby certify that the amounts shown on this report are correct. All known transactions meeting the criteria 31 USC 1501(a) have been obligated and are so reported.

Approving Official
Name and Title

Extension of Obligation Authority.

During year-end closure activities will review activity account. If funds cannot be obligated prior to 30 September, a request to extend obligation authority must be submitted to MED-O1/11 via MED-26. Budget Exhibit 7110-04 should be used. MED-O1/11 will review request. Once request is approved, extension of

obligation authority will be granted for the period 1 Oct-31 Dec of subsequent fiscal year.

Attachment A.

Waiver Request Form

Submitted by:
Command:
Phone no.
Email address:

Title / Issue

Background

Discussion/Reason for waiver request

Benefits associated with request:

Attachment B.

Process Improvement Form

Submitted by:
Command:
Phone no.
Email address:

Title / Issue

Background

Discussion

Alternatives

Recommendation

CHAPTER 9

UNIFORM BUSINESS OFFICE OPERATIONS

This document outlines business practices for the Medical Services Account, Third Party Collections Program, and Medical Affirmative Claims.

9.0. Uniform Business Office Operations.

The guidance contained herein is provided for the operation of Navy military treatment facility business offices. The procedures are effective immediately and apply to all fixed naval Medical Treatment Facilities (MTFs) and Dental Treatment Facilities (DTFs). It does not apply to those facilities not involved in direct patient care, such as medical research facilities and facilities afloat. Activities are to follow the guidance, procedures, and requirements contained herein. Guidance received directly from other policy making bodies shall be referred to the Bureau of Medicine and Surgery (BUMED) for review and decision prior to implementation.

9.1. Overview.

The purpose of this document is to implement standard procedures, practices, systems, and activities at all Navy Medical and Dental Treatment Facilities and to provide guidance for the establishment and operation of a MTF Business Office. Establishment of the Business Office will provide for a uniform management system with standardized procedures and functions at all Medical Treatment Facilities that are intended to enhance program performance and increase revenues. Specifically, this document outlines business practices for the Medical Services Account (MSA), Third Party Collections Program (TPCP), and Medical Affirmative Claims (MAC). MSA activities involve the billing of individuals and other Government Agencies including the USCG, NOAA, and USPHS for services rendered in MTFs. Third party collection (TPC) activities involve the billing of health insurance, medical service, or health plan agreements on behalf of beneficiaries for treatment provided in MTFs. MAC activities involve the billing of all forms of liability insurance; automobile, products, premises and/or general casualty, homeowner's, renter's, medical malpractice (by civilian providers), or workers' compensation (other than Federal employees). The guidelines contained herein are mandatory for all MTFs.

9.2. Responsibilities.

9.2.1. Bureau of Medicine and Surgery.

BUMED assumes a lead role in prescribing and ensuring utilization of uniform business office procedures and operational responsibilities. Specific responsibilities include the following.

a. Ensures that MTF business office policies and procedures are fully implemented and executed.

b. Develops a training program to address all aspects of the MTF business office. Training includes interviewing techniques, identification and verification of insurance information, accounts receivable management, accounts reconciliation, utilization management, and automated systems usage.

c. Develops a marketing program to achieve maximum program success.

d. Compromises, settles, or waives claims in accordance with existing statutes.

e. Provides consolidated and specific MTF-level reports to the Office of the Assistant Secretary of Defense for Health Affairs (OASD (HA)), as required.

f. Participates in Joint Services and Health Affairs work groups to facilitate the systematic evaluation of policies, recommendations, program changes, and management information system changes.

9.2.2. Healthcare Support Offices.

The Healthcare Support Offices (HSOs) assume the responsibility of monitoring and assessing the integrity of the UBO scope of responsibility within their respective areas of responsibility. Specific responsibilities include the following.

a. Provides UBO POC.

b. Monitors implementation and execution through the use of established metrics.

c. Reviews and consolidates reports prior to forwarding to BUMED.

d. Maintains an MOU with the Navy Legal Service Office and provides reimbursable funding to support the claims enforcement activities performed on behalf of MTFs within area of responsibility.

9.2.3. Commanding Officers.

The Commanding Officers (CO) must ensure the UBO responsibilities are executed at their respective facilities. The focus at this level is on the efficacy of the UBO at the facility in achieving its objectives. Specific responsibilities charged to the CO follow.

a. Implements the policies and procedures prescribed by higher authority.

b. Implements aggressive MSA, TPC, and MAC programs by providing adequate resources, leadership, training, and support.

c. Consolidates MSA, TPCP, and MAC procedures, as appropriate.

d. Maintains separation of billing and collections duties.

e. Utilizes collected revenues to enhance healthcare services.

f. Monitors program performance through the use of established metrics.

g. Submits periodic reports to the supporting Healthcare Support Office as required.

h. Requests policy determination on recommendations and program or system changes from the Bureau of Medicine and Surgery via the Healthcare Support Office.

9.3. The MTF Uniform Business Office.

9.3.1. Functions.

The business office consists of the MSA, TPCP, and MAC Programs. In Navy medical treatment facilities, the business office is the focal point for billing, collecting, and depositing cash for the sale of medical services and subsistence. The primary purpose of the Business Office is to maintain a complete and reliable financial record of revenue generating functions and to control collections, accounts receivable, and deposits.

9.3.2. Establishment.

9.3.2.1. General.

The Commanding Officer will establish and maintain a business office and functionally consolidate the TPCP, MSA, and MAC Programs into a Uniform Business Office (UBO). Establishment of a business office manager position is strongly encouraged. The Commanding Officer shall appoint, in writing, a primary and alternate MSA officer/collection agent. Collection agents are accountable persons and are appointed under "accountable positions."[1] Any officer, enlisted member, or civilian satisfactory to the Commanding Officer may be appointed to the position. A sample certificate of appointment is provided in section 9.4.4.

9.3.3. Location.

The Business Officer should be co-located with the admissions area to provide access to patients, to aid in identifying billable patient encounters, and to facilitate the exchange of patient information. The office should be well illuminated during the hours of darkness and receive special attention from security personnel during their appointed rounds. Safes shall be permanently installed to prevent removal and located in a manner which prevents viewing of the combination when the safe is being opened.[1]

9.4. Medical Services Accounts.

9.4.1. General.

The MSA function involves billing and collecting funds for medical services and subsistence from DoD beneficiaries, others authorized treatment in MTFs, and civilian emergency patients. A complete and reliable record of financial transactions including collections control, accounts receivable, and deposits must be maintained. At MTFs where the volume of cash transactions does not support establishment of a Uniform Business Office, the parent MTF shall make collections and deposits. All collectors of funds at Branch Clinics must be appointed in writing by the Commanding Officer of the parent command. MSA functions are partially automated in the Composite Health Care System (CHCS) and the Third Party Outpatient Collection

Systems (TPOCS). Program guidance for the respective automated systems should be followed.

9.4.2. Appointment of the MSA Officer/Collection Agent.

The responsibility for collecting monies for the sale of goods and services is vested in the Commanding Officer and is normally exercised through the offices of the comptroller / fiscal officer and the collection agent. All financial records associated with collection agent operations must be retained for a period of not less than 6 years and 3 months.[4] The appointee may be an officer, enlisted person, or civilian employee not otherwise accountable for appropriated funds or Government property.

The Commanding Officer shall establish the position of collection agent to receive funds derived from functions such as hospitalization fees and other charges at medical facilities; communications charges; rentals and other charges related to family housing; fees for research or reproduction of records; and similar functions when deemed appropriate by the Commanding Officer. (Safekeeping deposits and patient valuables, addressed elsewhere, are the responsibility of the Patient Administration Officer). Appointments remain in effect during the agent's service at the activity unless revoked by the appointing authority. The appointment does not require reissue by a successor to the position of Commanding Officer or other authorized appointing officer. Individual collection agents shall be appointed in writing by the appointing authority.

The certificate of appointment shall be issued in an original and two copies and shall contain the name and rank or grade of the collection agent; office where duties are to be performed; description of duties or job description to be performed (job elements must include cash management responsibilities); effective date of the appointment; acknowledgement of acceptance of the appointment and the statement "I acknowledge that I am strictly liable to the United States for all public funds under my control;" and a statement that the individual has been counseled as to the pecuniary liability and has been given written operating instructions. Individuals appointed as collection agents are **not** authorized to serve concurrently in any other accountable position and shall **not** be charged with the handling or custody of any other funds. The appointing authority may revoke the appointment of a collection agent at any time. The revocation shall be in writing and shall include the effective date of the revocation.

When required, one or more individuals may be designated as an alternate agent to serve **only** during the absence of the collection agent. Alternate agents are issued certificates of appointment as prescribed for the primary agent. The alternate is an agent of the appointing official and when serving in place of the primary agent is governed by all regulations applicable to the primary agent. Funds received by alternates shall **not** be merged with those of the primary agent. Separate records are to be maintained to establish the amount for which each agent (or alternate) is responsible. Alternates are prohibited from handling public funds concurrently with the primary agent. Upon written authorization of the appointing official, a primary agent advances funds to an alternate agent for use only during the absence of the primary

agent. A DD Form 1081 (Statement of Agent Officer's Account) is to be signed by the alternate and held by the primary agent as evidence of accountability. A sample DD Form 1081 is provided for illustration purposes in Exhibit 1.

Exhibit 1. DD Form 1081.

DD FORM 1081

S A M P L E

STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.	AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS *(Include ZIP Code/APO number) and Telephone number)*

TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

TRANSACTIONS *a*	INCREASE *(Received by Agent) b*	BEGINNING BALANCE *(In Agent's Account) c*	DECREASE *(Turned in by Agent) d*	ENDING BALANCE *(In Agent's Account) e*
1. BALANCE FORWARD				
2. U.S. DOLLARS				
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER *(Specify)*				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER				

STATEMENTS

☐ **ON ADVANCE:** I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.

DATE	SIGNATURE OF DISBURSING OFFICER

☐ **ON ADVANCE:** I, AS AGENT OFFICER, HAVE FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.

DATE	SIGNATURE OF AGENT OFFICER

☐ **ON RETURN:** I HAVE RECEIVED FUNDS AND/OR ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.

DATE	SIGNATURE OF DISBURSING OFFICER

☐ **ON RETURN:** THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.

DATE	SIGNATURE OF AGENT OFFICER

DD Form 1081, MAY 75 (EG) PREVIOUS EDITION IS OBSOLETE. Designed using Perform Pro, WHS/DIOR, Dec 94

9.4.3. Responsibilities of the MSA Officer/Collection Agent.

The MSA officer/collection agent shall perform each of the following responsibilities.

a. Coordinate with the Patient Administration Department (PAD) to ensure that all patients are aware of expected inpatient hospitalization or outpatient visit charges through the initial interview, admissions process, clinic check-in, and discharge interview. **NOTE:** It is imperative that Elective Cosmetic Surgery not be scheduled prior to the collection of associated charges. Distribute marketing materials such as inpatient and outpatient handbooks in coordination with the PAD. Bill and collect for subsistence and medical services as prescribed in this document.

b. Make every effort to collect accounts receivable before they become delinquent.

c. Safeguard funds and controlled forms from loss or theft.

d. Obtain and administer a change fund.

e. **Not** use undeposited collections or personal money as a change fund.

f. Maintain accounting records for subsistence and medical service charges and collections.

g. Deposit collections as reimbursements to the proper appropriation to the local DO using DD Form 1131, Cash Collection Voucher, or directly to the bank using SF 215, Deposit Slip. Sample forms are provided in exhibits 2 and 3..

h. Prepare and submit financial reports.

i. Establish internal controls to ensure security of funds and segregation of duties.

j. Deposit all collections received for administrative services (such as charges for copying and record searches) to the appropriate O & M appropriation.

k. Coordinate with the PAD to ensure voucher account numbers of Invoice and Receipts (I & Rs) or automated document account numbers are recorded on the SF 600, Health Record - Chronological Record of Medical Care; SF 558, Medical Record - Emergency Care and Treatment; or other facility-specific evaluation forms utilized for outpatient visits involving patients who are responsible for reimbursement. PAD staff are solely responsible for medical records management and will perform all functions requiring access to patient records.

Exhibit 2. SF 215.

SF 215

SAMPLE

STANDARD FORM 215 (REV. 5-78)
PRESCRIBED BY DEPT. OF TREASURY
I TFRM 5-3000 215-102

DEPOSIT TICKET

DEPARTMENT OF THE TREASURY
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK (M M D D Y Y)	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT
(1)	(2)	(3)	(4)

SINGLE SPACE ALL ENTRIES ON THIS LINE
USE NORMAL PUNCTUATION–OMIT $ SIGN

(6) AGENCY USE

(7) NAME AND ADDRESS OF DEPOSITARY

(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN. SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN.

(9) DEPOSITORS TITLE, DEPARTMENT OR AGENCY AND ADDRESS

AUTHORIZED SIGNATURE

M M D D Y Y
CONFIRMED DATE

DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE.

ORIGINAL

Exhibit 3. DD 1131.

DD 1131

S A M P L E

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NUMBER	
		RECEIVING OFFICE COLLECTION VOUCHER NUMBER	
RECEIVING OFFICE	ACTIVITY *(Name and location)*		
	RECEIVED AND FORWARDED BY *(Printed name, title and signature)*		DATE
DISBURSING OFFICE	ACTIVITY *(Name and location)*		
	DISBURSING OFFICER *(Printed name, title and signature)*	DISBURSING STATION SYMBOL NUMBER	DATE

PERIOD: From To

DATE RECEIVED	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION

SDN: N00183-02-MDCV066

CASH COLLECTION VOUCHER (FINAL) PAGE 1

DISBURSING OFFICE COLLECTION VOUCHER NUMBER

RECEIVING OFFICE COLLECTION VOUCHER NUMBER V02-066

Receipt / Invoice

Activity (Name and Location):
NAVAL MEDICAL CENTER
PORTSMOUTH, VA 23708

Received and Forwarded by:
JOHN DOE
Medical Service Account Office

PAID BY:
F8371
PSD PORTSMOUTH
68551

ACCTS: CRO, DFAS-CL
CRO DSSN: A1701

Disbursing

Activity (Name and Location)
PSD PORTSMOUTH
PORTSMOUTH, VA 23708

DATE:
20 MAR 2002

Disbursing Officer:
G. N. MIXON
Disbursing Officer

Disbursing Station Symbol No.:

Date received subject to collection:
15 MAR 2002
THRU
19 MAR 2002

Date Received: 15 MAR 2002 THRU 19 MAR 2002

	Accounting Classification/Description	Amount
	FAMILY MEMBER HOSPITAL CHARGES	
AA	9720130.188E 006 00183 0 068688 3C E00100 001832SZAAZZ	1,048.40
	HOSPITAL SUBSISTENCE CHARGES	
AB	9720130.188E 006 00183 0 068688 3C E00101 001832SZADZZ	1,013.80
	FULL REIMBURSABLE HOSPITALIZATION CHARGES	
AC	9720130.188E 006 00183 0 068688 3C E00104 001832SZCHZZ	238.00
	CASH SALE OF MEALS	
AD	9720130.188E 006 00183 0 068688 3C E00102 001832SZABZZ	7,028.09
	THIRD PARTY COLLECTION PROGRAM – OUTPATIENT	
AE	9720130.188E 006 00183 0 068688 3C E00109 001832SZTPZZ	48,580.28
	THIRD PARTY COLLECTION PROGRAM – INPATIENT	
AF	9720130.188E 006 00183 0 068688 3C E00106 001832SZARZZ	36,056.25
	CASH SALE OF MEALS – OUTPATIENT/SDS	
AG	9720130.188E 006 00183 0 068688 3C E00118 001832SZSMZZ	40.60
	REPRODUCTION OF RECORDS – COPYING CHARGES	
AH	9720130.188E 006 00183 0 068688 3C E00105 001832SZRRZZ	30.00
	TOTAL:	94,035.42

CASH: 7,087.64
CHECKS: 86,947.78
TOTAL: 94,035.42

DD FORM 1131, APR 57 (Computer-generated)

9.4.4. Transferring MSA Officer/Collection Agent Responsibilities.

To transfer responsibilities from one MSA officer / Collection Agent to another, the incumbent shall accomplish each of the following to ensure the integrity of the function and preserve a trail of accountability.

a. Post all transactions occurring through the end of the day prior to account transfer.

b. Deposit all cash collections on hand with the local DO.

c. Close the books as of the day before the transfer.

d. Finalize the Cash Collection Voucher the night prior to the day of the transfer.

e. Prepare and verify four copies of a statement listing all outstanding accounts receivable.

f. Generate 2 Aging of Accounts Report listing from CHCS :
   Listing all outstanding MSA
   Listing all Inpatient TPC accounts

g. Generate 1 Aging of Accounts Report from TPOCS listing all outstanding Outpatient TPC accounts.

h. Generate 1 listing of all outstanding MAC claims.

   An Accountability Report must be generated for each program (MSA,TPC & MAC) and balanced up to the day prior to the day of transfer.

   All monthly reports must be generated for each program (MSA,TPC, & MAC) up to the day prior to the day of transfer. Copies of the previous quarter's reports should also be included in the transfer package.

i. Prepare an original and four copies of a transfer certificate, as shown below, showing the inclusive numbers of all unused, numbered or controlled forms. Distribute completed certificates as follows; original to the MSA files; first copy to the DO; second copy to the person being relieved; third copy to the relieving person; and fourth copy to the MTF Commanding Officer.

j. Conduct an audit at the time of transfer of accountability from the incumbent to the new MSA officer / Collection Agent. An audit of the same scope as the Monthly Study of Accountability must be completed upon assignment of a new MSA officer / Collection Agent to ensure accountability is maintained.

Exhibit 4. Sample Permanent MSA Officer Transfer Certificate.

SAMPLE PERMANENT MSA OFFICER TRANSFER CERTIFICATE

S A M P L E

"I certify that, to the best of my knowledge and belief, the attached is an accurate and complete summary of all outstanding accounts receivable and an accurate listing of all forms on hand as of (time and date). All transactions within the MSA since the last audit report (date) are accurately reflected in the accounts and records of the MSA, documented by the retained and currently available copies of cash collection vouchers, accounts receivable records, Cash Meal Logs, or other authorized vouchers. All records of the MSA are hereby transferred to my successor."

Signature (full name and grade of outgoing MSA officer)

Findings of the audit conducted at the time of transfer of accountability are consistent with the report submitted by the incumbent.

Signature (Audit Board representative)

"I hereby certify that I have examined the records of the MSA and accept accountability as of (time and date)." "I agree to hold myself accountable to the United States for all public funds received".

Signature (full name and grade of incoming MSA officer)

APPROVED: (Signature and grade of Commanding Officer)

9.4.5. Temporary Absence of the MSA Officer/Collection Agent.

During the absence of the collection agent, the duties and responsibilities are assumed by the alternate collection agent. The incumbent shall deposit all cash collections on hand with the local DO; transfer the authorized change fund to the relieving person; complete a certificate of transfer; notify the DO that the alternate collection agent is assuming the duties during the absence of the primary; and brief the relieving officer/person on duties and responsibilities. **NOTE:** Normally, absences of 1 day do not require assumption of duties by the alternate.

Exhibit 5. Sample Temporary MSA Officer Transfer Certificate.

SAMPLE TEMPORARY MSA OFFICER TRANSFER CERTIFICATE

S A M P L E

"I hereby certify that, to the best of my knowledge and belief, the records, balances, and supporting documents pertaining to the MSA are both true and correct. The records and accounts are hereby temporarily transferred to the acting MSA officer."

Signature (full name and grade of regular MSA officer)

"I hereby certify that I have examined the records of the MSA and accept accountability as of (time and date)." "I agree to hold myself accountable to the United States for all public funds received".

Signature (name and grade of temporary MSA officer)

APPROVED: (Signature & grade of Commanding Officer)

9.4.6. Change Funds.

The collection agent requests authority from the responsible DO (via Comptroller) to maintain a change fund. The collection agent issues required amounts to cashiers by hand receipt or Receipt for Transfer of Cash and Vouchers. Only the minimum amount of funds required to provide a separate internal MSA change fund for each assigned agent cashier should be maintained. Change funds and other funds are **not** to be used to cash personal checks, postal money orders, or other negotiable instruments for the convenience of individuals. Personal checks are accepted for the amount due only. Change funds are **not** to be recorded in the Cash and Sales Journal at manual sites.

9.4.7. Minimum Internal Controls.

The MSA officer shall establish the following minimum internal control procedures.

a. Maintain separation of duties. (Detail of duties are provided in section 9.4.3.)

b. Ensure that all receivables are accurately and promptly recorded.

c. Promptly reconcile subsidiary records (e.g., I & Rs and DD Forms 1131) to the Monthly Medical Service Activity Report (MMSAR).

d. Retain the MMSAR for compliance reviews.

e. Serialize, receipt for, properly store, and safeguard unused forms as if they were cash if manual receipts are used.

f. The collection agent is **not** permitted to act as the primary cashier.

g. When feasible, one person should perform cashier duties so that responsibility for change funds and cash receipts can be clearly identified. Each agent/mess cashier must be provided with a suitable cash box with lock and a safe. Cashiers and alternates are appointed in writing and will acknowledge acceptance of the position on the original and copies of the appointing certificate which will include the statement "I agree to hold myself accountable to the United States for all public funds received." Certificates of appointment are retained for a period of not less than 6 years and 3 months after the agent/cashier ceases to serve.[4]

h. Separate change funds and lock boxes are assigned to alternate or relief cashiers. Cashiers maintain security of change funds in a container that prevents access by unauthorized persons. Each cashier retains and safeguards I & Rs and other voucher forms generated for the collection transactions s/he processes.

i. Use separate I & Rs for foreign currency and military payment certificates.

j. Cashiers turn over cash collections and receipt vouchers to the collection agent at the end of the day or when relieved during the day. The collection agent verifies that the change fund remaining in the cashier's cash box agrees with the receipt for the fund. The Receipt for Transfer of Cash and Vouchers is used to document cash received by the cashier and to account for vouchers returned to the collection agent. A new receipt is used whenever a change of cashier takes place during the day. I & Rs transferred to the cashier are identified by serial numbers.

k. Advances made to a cashier change fund are documented by the Receipt for Transfer of Cash and Vouchers and are signed by the cashier and retained as evidence of cash accountability. Documentation is surrendered to the cashier when the change fund is returned to the collection agent.

l. Permanent change funds are issued to permanent cashiers.

m. The MSA officer shall perform an unannounced audit of all funds entrusted to permanent cashiers on a quarterly or more frequent basis. This requirement is a Compliance Review item and should be documented in writing and retained in command files. The audit protocol is provided in section 9.10.4.

9.4.8. Responsibility for Loss of Funds and Action To Be Taken.

Collection agents are not required to provide bond at their personal expense. Bond coverage shall **not** be purchased with government funds. However, the

absence of bond coverage does **not** relieve the custodian of responsibility for funds or financial liability in case of loss. Any person who discovers a loss or deficiency of Government funds, vouchers, or papers shall immediately advise the MTF Officer of the Day (OOD) and the Commanding Officer in writing. Wrongful conduct that results in a physical loss of funds is treated as a major loss **regardless** of the dollar amount involved.[5] Individuals occupying accountable positions may be held personally liable for any loss of funds resulting from their negligence or misconduct. There should be an Overage and Shortage Report prepared monthly by the Collection Agent identifying each collector of funds and any overages and/or shortages incurred and the date it occurred.

9.4.9. Commingling of Funds.

Commingling of funds and records of the MSA with other funds and records is expressly prohibited. This includes TPC and MSA funds, lost and found currency. Funds must be identified and deposited to the appropriate LOA for the program they are collected for.

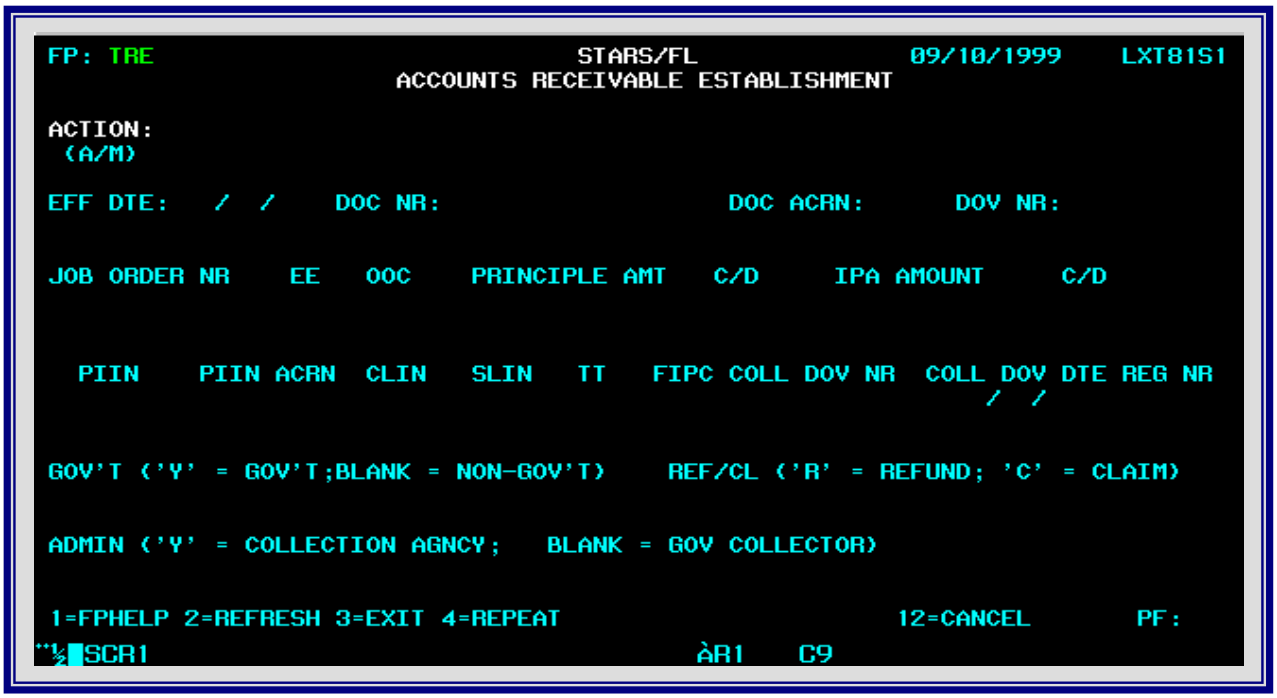
9.4.10. Appropriation Reimbursements and Rates.

The O & M account of the MTF must be reimbursed for costs of providing medical services and subsistence to beneficiaries.[6] Entitlements, rates, and mode of collection are found in the Patient Billing Category Standardization Table (hereafter referred to as the PATCAT) in the CHCS system. For example, depending on the patient, a full or interagency rate may be charged, a DD Form 7 or SF 1080 may be used, and the bill may be paid locally to the MTF or centrally to BUMED. The Comptroller should verify that the CHCS PATCAT table reflects the most current rates established by higher authority to ensure that revenues are not lost. This should be accomplished annually, not later than 15 October. A letter documenting the rate validation must be provided to the Commanding Officer and a copy must be retained for review during Compliance Reviews.

9.4.11. Accounts Receivable.

An account receivable must be established for any health-related service or procedure that requires a payment. The same individual **shall not** be responsible for establishing the account receivable and collecting and disposing of cash funds. Payments to the MTF shall be received only via acceptable forms of payment as described in section 9.4.15. **Note:** The CHCS and TPOCS systems are used to establish receivables at the patient detail level and provide management of accounts from establishment to collection or write-off. Accounts receivable are established in STARS-FL at the summary level of detail. Collections personnel should ensure that the accounting or budget personnel establish accounts receivable in STARS-FL. Following is a screen shot excerpted from STARS-FL illustrating the screen encountered when establishing an account receivable and instructions for system input.

Exhibit 6. STARS-FL Screen: Accounts Receivable Establishment, LXT81S1.



9.4.11.1. Instructions for Establishing an Account Receivable within STARS-FL.

The following instructions refer to the process used to add an account receivable or modify an account receivable already existing within the system.

- Mandatory/Optional Fields For Accounts Receivable Establishment
  a. Effective Date
     - Mandatory
     - Cannot be greater than Current Date
     - Default is system date
  b. DOCUMENT NR
     - Mandatory
     - Cannot contain special characters or embedded spaces but can contain trailing spaces.
  c. DOC ACRN
     - Mandatory
  d. DOV NR
     - Mandatory
  e. JOB ORDER NR
     - Mandatory for ADD
     - Must exist on ROOT JOB OD Table
  f. EE (EXPENSE ELEMENT)
     - Mandatory for ADD
     - Must exist on Expense Element Table
  g. OOC (OMB OBJECT CLASS)
     - Optional

h. PRINCIPLE AMT
   - Mandatory for ADD

i. C/D
   - Mandatory for ADD
   - Must be a 'C' or 'D'

j. IPA AMT
   - Optional on Add, restricted on modify

k. C/D
   - Mandatory if IPA amount is entered
   - If entered, must be a 'C' or 'D'

l. PIIN
   - Optional

m. PIIN ACRN
   - Optional

n. CLIN
   - Optional

o. SLIN
   - Optional

p. TT
   - Optional

q. FIPC
   - Optional

r. DOV DTE
   - Optional

s. REG NR
   - Optional
   - If entered, must be "05", "06", "07", "08", "13", "14", "33" or "36"

t. GOV'T
   - Optional
   - If entered, must be 'Y' or 'N'
   - If left blank, programmatically made an 'N'

u. REF/CL
   - Optional
   - If entered, must be 'R' or 'C'
   - If left blank, programmatically made an 'R'

v. ADMIN
   - Optional
   - If entered, must be 'Y' or 'N'
   - If left blank, programmatically made an 'N'

- Other Validations

a. The doc nr, doc, acrn, and dov nr are the keys to the Accounts Receivable Summary Table. For "A" action, verify that the row does not already exist on the Accounts Receivable Summary Table.

b. If the row does exist and the status code of the Summary Record is “W” (write off), the user is reestablishing a record that they wrote off. In this case, the user is not allowed to enter either Principle or IPA amounts on the screen.

9.4.12. Billing Procedures.

9.4.12.1. General.

All patients must show identification to verify eligibility for care. Patients should be interviewed and notified of responsibility to pay. A bill must be generated for each eligible patient. Business office personnel shall clear all pay patients **prior** to discharge and collect from pay patients **prior** to their receiving non-emergency treatment. The PATCAT table in CHCS, included in Appendix I, provides applicable rates, patient billing categories, and appropriate billing forms for all categories of patients. The PAD is responsible for notifying the MSA officer in advance of any unanticipated discharges occurring after normal duty hours and on weekends or holidays to permit billing and collection of charges **before** the patient departs the MTF. When an unexpected discharge occurs after normal duty hours and the patient is not cleared by Business Office personnel, bill the patient or patient's sponsor and notify the patient by letter on the first work-day following discharge. S/he is obligated to pay the bill, in full, within 30 days from the date of original billing. A copy of the dated letter is retained in the accounts receivable file of the MSA office. Pay patients that are eligible for care, but not otherwise entitled to care in an MTF or DTF, who have other health insurance, may elect to have their other health insurance billed. The patient will be responsible for any balance not paid by the other health insurance. Any collection made from the other health insurance plan for an MSA patient shall be deposited to the MSA account.

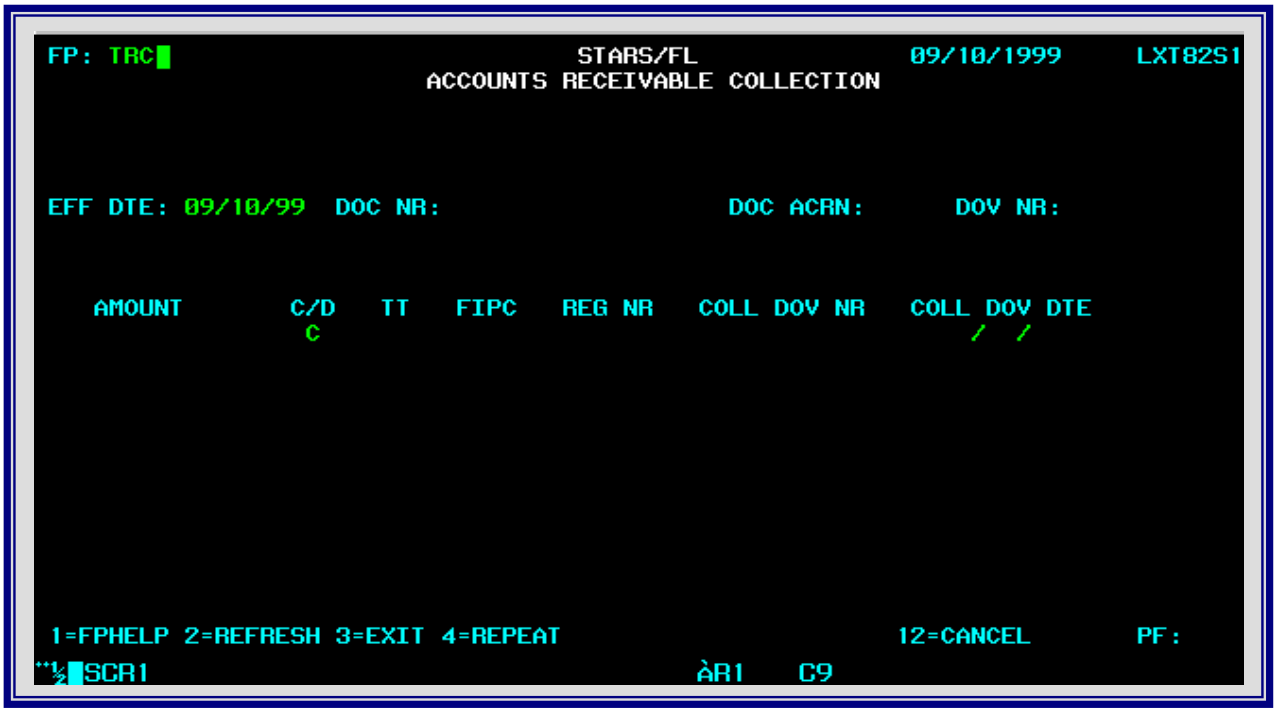
All written billing notices to patients must:

- Inform the patient of the amount of the debt and the date the payment is due in full;
- Advise the patient of the reason for collection of the debt;
- Advise the patient that interest charges will be assessed from the date of original billing if full payment cannot be made by the due date;
- Inform the patient that if the hospital charges are not paid in full by the due date, DD Form 139, Pay Adjustment Authorization, will be prepared and forwarded to the DO for involuntary salary offset action for the amount of the debt;
- Advise active duty members that should they separate before the debt is paid in full, any remaining portion of the debt will be collected from their final pay and allowances;
- Advise patients of your willingness to review the patient's financial statements and proposals for repayment agreements. If the agreed payment schedules do not permit full payment by the original due date, the patient is still subject to any applicable interest charges until the debt is paid in full;
- Advise the patient of his or her right to inspect and copy hospital records related to the debt;

- Advise patients of their entitlement to request the Commanding Officer to initiate waiver of debt or remission consideration action; and
- Explain to patients that any amount paid for a debt that is later found not to be owed, will be promptly refunded.

Following is a screen shot excerpted from STARS-FL illustrating the screen encountered when processing collection of accounts receivable already established within the system.

Exhibit 7. STARS-FL Screen: Accounts Receivable Collection, LXT82S1.



9.4.12.1.1. Instructions for Processing Accounts Receivable Collections within STARS-FL.

The following instructions refer to the protocol for processing accounts receivable collections within the system.

- Mandatory/Optional Fields For Accounts Receivable Collections
  a. Effective Date
     - Mandatory
     - Cannot be greater than Current Date
     - Default is system date
  b. DOCUMENT NR
     - Mandatory
     - Cannot contain special characters or embedded spaces but can contain trailing spaces.
  c. DOC ACRN
     - Mandatory

d. DOV NR
   - Mandatory
e. AMOUNT
   - Mandatory, must be greater than zero
f. C/D
   - Mandatory
   - Must be a “C” or a “D”
g. TT
   - Mandatory
h. FIPC
   - Mandatory
i. REG NR
   - Optional
   - If entered, must be "05", "06", "07", "08", "13", "14", "33" or "36"
j. COLL DOV NR
   - Mandatory
   - Positions 1 – 5 must be alphanumeric, positions 6 – 7 may be spaces
k. COLL DOV DTE
   - Mandatory
   - Cannot be greater than current date

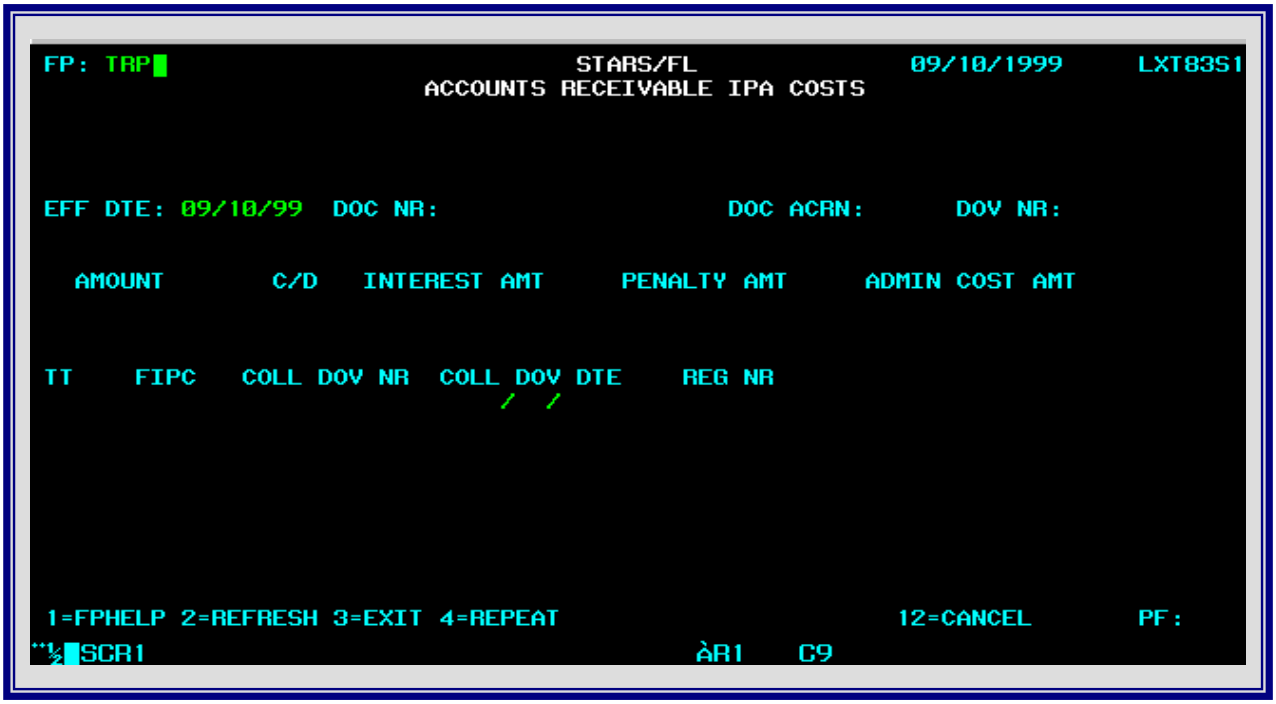
- Other Validations
  a. The doc nr, doc acrn, and dov nr are the keys to the Accounts Receivable Summary Table. Verify that the row exists on the Accounts Receivable Summary Table.

9.4.12.2. Computation of Interest and Penalties.

MTFs are required by 31 U. S. C., 3717 to charge interest, penalties, and administrative costs on claims owed to the United States. MTFs shall mail or hand-deliver a written notice to the debtor, at the debtor's most recent address available to the command, explaining requirements concerning charges except where the requirements are included in a repayment agreement. Charges will continue to accrue until the claim is paid in full or otherwise resolved through compromise, termination, or waiver. Interest shall **not** be charged on accrued interest, penalties, or administrative costs. If, however, a debtor defaults on a repayment agreement, charges that accrued but were not collected under the defaulted agreement are to be added to the principal to be paid under any new repayment agreement. Commands entering into repayment agreements must ensure that a minimum monthly payment amount is established. The Commanding Officer should appoint an individual in writing to execute prepayment agreements on his/her behalf. MTFs shall assess administrative costs incurred for processing and handling delinquent claims. The calculation of administrative costs should be based on actual costs incurred or upon estimated costs as determined by the Bureau of Medicine and Surgery. MTFs shall charge a penalty not to exceed six percent a year on the amount due on a claim that is delinquent for more than 90 days unless a different rate was established in a repayment agreement or a statute. This charge accrues from the date of delinquency. When a claim is paid in

installment payments, amounts received are applied first to penalties, second to administrative charges, third to interest, and lastly to principal. Collection of interest and administrative charges imposed on the portion of the claim that is paid within 30 days after the date on which interest began to accrue is waived. Commands may extend the 30-day period on a case-by-case basis. In addition, commands may waive interest, penalties, and administrative costs in whole or in part, if the command determines that collection of these charges is against equity and good conscience or is not in the best interests of the United States.[7] A blanket waiver can **not** be granted. All interest, penalty, and administrative fees collected shall be deposited to the general Treasury account. Complete documentation of command actions relative to each case is required for audit purposes. Documentation of the above actions must be retained for review during Compliance Reviews.

Exhibit 8. STARS-FL Screen: Accounts Receivable IPA Costs.



9.4.12.2.1. Instructions for Assessing IPA Costs on Accounts Receivable within STARS-FL.

The following instructions refer to the protocol for assessing interest, penalties, and administrative costs on delinquent accounts receivable within the system.

- Mandatory/Optional Fields For Accounts Receivable Collections
  a. Effective Date
     - Mandatory
     - Cannot be greater than Current Date
     - Default is system date
  b. DOCUMENT NR

- Mandatory
- Cannot contain special characters or embedded spaces but can contain trailing spaces.

c. DOC ACRN
   - Mandatory

d. DOV NR
   - Mandatory

e. AMOUNT
   - Mandatory, must be greater than zero

f. C/D
   - Mandatory
   - Must be a “C” or a “D”

g. INTEREST AMOUNT
   - Optional**

h. PENALTY AMOUNT
   - Optional**

i. ADMIN COST AMOUNT
   - Optional**
   - If entered, the sum of Interest, Penalty, and Admin Amounts must equal Amount.

j. TT
   - Mandatory

k. FIPC
   - Mandatory

l. REG NR
   - Mandatory
   - Must be “05”, “06”, “07”, “08”, “13”, “14”, “22”, “33”, or “36”.

m. COLL DOV NR
   - Mandatory
   - Positions 1 – 5 must be alphanumeric, positions 6 – 7 may be spaces

n. COLL DOV DTE
   - Mandatory
   - Cannot be greater than current date

- Other Validations

a. The doc nr, doc acrn, and dov nr are the keys to the Accounts Receivable Summary Table. Verify that the row exists on the Accounts Receivable Summary Table.

9.4.12.3. Invoice and Receipt (I & R).

The I & R is the primary form used for billing patients. A sample form is provided.

Exhibit 9. Sample Invoice & Receipt (I & R).

SAMPLE

SAMPLE INVOICE & RECEIPT (I & R)

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BETHESDA NAVAL CENTER                                  31 Aug 2000  Page:  1
                Personal Data - Privacy Act of 1974 (PL 93-579)

BETHESDA NAVAL CENTER
123456789 ADMIRAL KIDD DRIVE              DEPARTMENT OF THE NAVY
Bethesda, MD  22022                    HOSPITAL INVOICE AND RECEIPT
-------------------------------------------------------------------
SPONSOR NAME:   WALKER, JOE                          SERVICE:  A
DUTY ADDRESS:   13 MORRIS LN                           GRADE:  06
                Norfolk, VA  22122

BILLING NAME:   WALKER, JOE                          FMP/SSN:  20/333-45-3345
BILL ADDRESS:   2431 ALEXANDRE EAST
                STEUBENVILLE OH  43952

PATIENT NAME:   WALKER, PAM                        ACCOUNT NO:  198
ADM: 29 May 2000 DISCH: 29 May 2000               TOTAL CHARGES:  $458.00
-----------------------------------CHARGES-----------------------------------
INPATIENT CHARGES:
  BEG DATE       END DATE        CHG DAYS     NCHG DAYS       RATE     CHARGE

29 May 2000    29 May 2000           1            0          458.00    458.00

ONE TIME CHARGES:
  DATE            DESCRIPTION                  CHG CAT         QTY     CHARGE

29 May 2000      UTILITIES                        UL            1      123.00
-----------------------------INVOICES & RECEIPTS-----------------------------
   DATE          PAYMENT     TYPE PAY        CONTROL NUMBER           BALANCE

05 Jun 2000        0.00                      94-10174                 458.00
31 Jul 2000        0.00                      N94-9                      0.00
-------------------------------------------------------------------------------
1.  Payment of this bill is due upon receipt.  You may inspect and copy
government records related to this debt to the United States and question its
validity or accuracy.  If payment is not received for this debt within 30 days
of hospital discharge or outpatient date of service, your account is subject to
referral to higher authority for collection action, involuntary pay checkage (i
you or your spouse is a federal employee), and referral to your employer.

2.  Per the Debt Collection Act of 1982, interest and/or administrative charges
will be assessed on accounts not paid within 30 days of the initial billing. If
payment in full is not possible at this time, installment payment arrangements
may be made by contacting the MSA Business Office at (202) 888-8888.

3.  Please make checks payable to:
and mail to:    Treasury Department
                MSA Business Office
                10260 CAMPUS POINT DR
                Bethesda MD  22022
                ATTN:  Claims Processor

Prepared by:_____________________  Received by:_____________________

             AF FORM 1127/DA FORM 3154/NAVMED FORM 7270/1 (CG-CHCS/SAIC)
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The procedures listed below contain both automated and manual procedures. Manual procedures are designated with "(Manual)" next to the heading. Manual procedures are provided to allow for continued operations when the automated systems are **not** available or cannot perform the procedures and manual completion is required.

9.4.12.3.1. Instructions for Completing The Invoice and Receipt (I & R).

- Items 1-9A. Complete items 1 through 9A in ink or use plate imprinter card. Show patient status in item 6. For example; Dependent of AF Capt, Civilian Emergency, CAPT, USN, Ret, Govt Employee, OSI Agent, etc.

  - Item 9B. Enter the date of patient's discharge. If the patient is still confined in the hospital at the end of the month, enter the last day of the month followed by the letters "REM."

  - Item 9C. Enter the billing or collection day and month, as appropriate.

  - Item 9D. Enter the subsistence rate per day in the column heading. Multiply the number of days by the rate and enter the total amount.

  - Item 9E. Enter the hospitalization rate per day in the column heading. Multiply the number of days by the rate and enter the total amount. Also, use this column for outpatient and immunization rates. Enter the appropriate rates. Enter the appropriate charge in the heading. Multiply the rate for immunizations by the number of immunizations received and enter the total amount.

  - Item 9F. Enter the amount of reimbursement to be credited to the O & M appropriation.

  - Item 9H. Enter the sum of columns D, E, and F.

  - Item 9I. No entry in this column is required for the initial payment on the account. For subsequent payments, however, enter the voucher numbers of the additional I & Rs issued to the payee in column H of the master accounts receivable record. If the charges are paid by other Governmental Agencies, enter the voucher number of the paid SF 1080.

  - Item 9J. Enter the amount of payment in this column. When the account is paid in full, draw a double line under the entries in columns H and J. If a balance remains, record subsequent payments on the next vacant line.

  - Item 9K. If a patient's account is **not** paid in full, enter the balance due and file the second copy of the I & Rs in the active accounts receivable file.

9.4.12.3.2. Supplemental Instructions For Completing The Invoice and Receipt (I & R).

The following instructions supplement those preceding this section for completing the Invoice and Receipt (I&R).

a. When properly completed, the I & R serves as a receipt for patients and documents charges for subsistence, health services, and payments on account. The I & R serves as a record of cash receipts, an account receivable record for local collections, and the basic instrument for posting to the Cash and Sales Journal. For the hospital dining facility, the I & R serves as a receipt for cash collected and turned in to the MTF business office. It may also serve as a receipt for completed Cash Meal Logs and dining hall signature records returned to the MSA officer / collection agent.

b. The I & R should be completed before providing outpatient services and immunizations unless unusual circumstances dictate otherwise. For inpatients, the patient identification data should be ascertained and the form completed not later than the next business day following a patient's admission.

c. Ensure that an I & R is on file or established in the automated system for each inpatient incurring charges for subsistence or medical services.

d. I & Rs on file or in the automated system must be compared with the Admissions and Disposition (A & D) reports. The I & R should be maintained regardless of whether charges are paid locally by a Governmental or non-Governmental Agency.

e. When the I & R is prepared for individuals whose charges are paid locally by other Government Agencies, keep the I & R with the SF 1080 until a paid copy is received. The DO enters the DO voucher number on the I & R, a copy is stapled to the paid copy of the SF 1080, and copies are placed in both the alphabetical file and the inactive accounts receivable file. The DO voucher number provides a ready cross-reference to the SF 1080.

f. (Manual) Immediately upon receipt of I & Rs, the Comptroller (or designated representative) shall consecutively number the I & Rs on a fiscal year basis. The numbered forms will then be issued to the collection agent and secured in a locked safe. Only the collection agent and the duly appointed alternate may use and control the forms. Under no circumstances shall the collection agent be provided unnumbered forms. The unused, numbered, forms shall be inventoried monthly concurrent with the MSA audit.

g. (Manual) Use the third copy of the I & R as the master accounts receivable record when hospitalization extends beyond a month of admission or an unpaid balance exists. Record dates of billings or payments on the master accounts receivable record. Staple additional copies to the back of the master copy.

h. (Manual) Use the original I & R to post the accounts receivable or cash collection to the Cash and Sales Journal and place it in the active or inactive numerical accounts receivable file. The preparer of an I & R initials the form and the individual receiving payment (cashier) shall sign the form. The first copy of the I & R is provided to the patient or sponsor as a receipt for payment made on the patient's account. The second copy of the I & R is filed in a separate alphabetical file to accommodate auditing of the account.

i. (Manual) After recording the initial entries, place the I & R alphabetically in the active hospital inpatient accounts receivable file until the patient is discharged. In addition, file the I & Rs alphabetically by the following categories; inpatients discharged from the hospital; outpatients from whom payment in full has not yet been received; and accounts reported as delinquent.

j. (Manual) For each patient discharged throughout the month or hospitalized at the end of the month, prepare a statement of charges on an I & R. Do **not** prepare a new I & R for those patients who remain admitted at the end of month; however, an interim billing is required. Do **not** prepare interim billings for those patients billed under a Diagnosis Related Group (DRG) methodology. Patients hospitalized for 30 days or more must be advised monthly, in writing, of charges due.

k. (Manual) To determine the number of days each patient is charged for hospitalization and subsistence, count the day of admission as a day of hospitalization and exclude the day of discharge. Make a one-day charge if the patient is admitted and discharged on the same day. Coordinate with PAD personnel to distinguish between a valid same-day admission and discharge and a cancelled admission. Use the changes in patient status on the Admission and Discharge (A & D) list to determine proper charges. Do not give credit for meal charges eaten away from the hospital unless the patient is in a "subsisting out" status for more than one day. Give credit for charges for days the patient is officially Absent Without Leave (AWOL) from the medical facility. The PAD must provide a copy of “orders” authorizing a patient to subsist out. This practice applies to Active Duty personnel only. If a family member or retiree is covered by OHI, subsisting out or an absence during hospitalization may jeopardize payment by their Insurance Company.

9.4.13. DD Form 139, Pay Adjustment Authorization.

The patient may request payment through payroll deduction, however, administrative expenses will be significantly reduced if the debt is settled at discharge. **NOTE:** Pay adjustment is an available alternative to collect debts from individuals who receive payments from the U. S. Government (sponsors, retirees, civil service employees). A sample DD-139 is provided for illustration purposes. Please note the following designations relevant to Form DD 139.

- X = Fiscal Year
- # = Identifies Expense Limitation Holder (ELH)

Exhibit 10. DD Form 139.

DD Form 139

S A M P L E

```
-------------------------------------------------------------------------------
                  Personal Data - Privacy Act of 1974 (PL 93-579)
-------------------------------------------------------------------------------
PAY ADJUSTMENT AUTHORIZATION| NOTE:  If member has been transferred, |  D99-10
                            |        forward authorization to officer|
                            |        currently maintaining pay record|
-------------------------------------------------------------------------------
       Member       |      SSN       | Grade/Rank/Rate | Br Svc         Date
WALKER, Jason       |  000-11-1212   |      E7/CPO     |   N         22 May 2000
-------------------------------------------------------------------------------
Pay Grade No.|   Last Pay Record Examined   |    Amount    |   Appropriation Data
             |            (if applicable)   |$   100.75    |       SEE BELOW
-------------------------------------------------------------------------------
From   DD 139 ACCT AGENCY OFFICE          |  Name of Accounting D. O.
       NAVY BASE                          |     MARKER, JON
       SAN DIEGO, CA  92129               |-----------------------------------
                                          | Symbol No.     | G.A.O. Exception Code
                                          |123             |
-------------------------------------------------------------------------------
                                              |    You are hereby authorized to
       DD139 ADDRESSEE                        |      |X|  CHARGE   | |  CREDIT
 TO    DD139 OFFICE ADDRESS                   |   the military pay record of the
       DD139 CITY STATE ZIP                   |        member listed above.
-------------------------------------------------------------------------------
                      EXPLANATION AND/OR REASON FOR ADJUSTMENT
The member named above was notified in writing on 29 May 1999 and 15 Apr 1999
concerning these unpaid charges.  The charges are for subsistence during the
hospitalization of the member named above for the period 12 Mar 1999to 12 Mar 1999,
register # 92.  No payment has been received to date.  Following DODPM, part 7, chapter
7; SDS PROMAN volume II, part 7, Chapter 4; and Navy Pay and Personnel Procedures
Manual, chapter 7, Section G, the disbursing officer will check the above member's pay
without the member's consent.  Request remittance be made by Treasury check payable to:
                             MSA OFFICE

Due process has been afforded per DOD manual.
-------------------------------------------------------------------------------
FY    Cust No.  Account Class                                          Amount
-------------------------------------------------------------------------------
-------------------------------------------------------------------------------
From   DD139 ADDRESSEE                        Certifying Officer
       DD139 OFFICE ADDRESS                   Processor, Claims
       DD139 CITY STATE ZIP                   Signature

-------------------------------------------------------------------------------
 |I certify that the adjustment indicated above has been entered on the above named
 |member's military pay record.  (If adjustment has not been entered, give
 |explanation on reverse over D.O's signature and symbol number.)
C|-----------------------------------------------------------------------------
E|                                                |Typed Name and Grade D.O.
R|                                                |
T|                                                |
I|                                                ---------------------------------
F|     DD 139 ACCT AGENCY OFFICE                  | D.O. Symbol No.    |  Date
I|     NAVY BASE                                  |                    |
C|To   SAN DIEGO, CA  92129                       |                    |
A|                                                ---------------------------------
T|                                                |Signature
E|                                                |
 |                                                |
-------------------------------------------------------------------------------
DD FORM 139, 1 MAY 53 (CG-CHCS)
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a. If the member requests payroll deduction, prepare a DD Form 139 with the statement, "These charges are for the hospitalization of (name of member) for the period (admission and discharge dates and times)." Forward the DD Form 139 and a signed consent statement to the member's servicing DO no later than the next duty day. If the member is scheduled to separate from the Service within 30 days, notify the DO of the projected separation date to ensure timely collection of the charges due.

b. For basic trainees and Officer Training School (OTS) and Officer Candidate School (OCS) candidates, prepare a DD Form 139 with the statement," The above (basic training or OTS or OCS member) was hospitalized in this MTF (admission and discharge dates and times)." Forward the DD Form 139 to the member's servicing DO no later than the next duty day.

c. If a member from another branch of service requests payroll deduction, prepare a DD Form 139. The member must also sign a consent statement. Forward the documents to the appropriate service DO. A sample consent form follows.

Exhibit 11. Sample Consent Statement For Deduction From Pay.

SAMPLE CONSENT STATEMENT FOR DEDUCTION FROM PAY

SAMPLE

"I hereby certify that I am not able to make payment directly to the medical facility for charges of _____. I am requesting and consenting to immediate collection of these medical care charges from my pay and understand the collection shall be a one-time deduction."

Patient's Name_____

Date and Time of Admission_____

Date and Time of Discharge_____

d. A check (composite check for several individual deductions) may be received from the payroll office with amounts credited and deposited in the usual manner. Otherwise, the credited fund cite may be provided on the DD Form 139, the amount credited through payroll voucher, and only a deduction listing sent to the MTF.

e. In the case of a credit, zero out all collections in the automated system and post the account. Zero out the account again, print a Cash Collection Voucher and attach a copy of the credit documentation.

9.4.13.1. SF 1080, Voucher for Transfer Between Appropriations and/or Funds and SF 1081, Voucher and Schedule of Withdrawals and Credits.

The following relates to the appropriate usage of Standard Forms 1080 and 1081.

a. Use the SF 1080 for billings to other Government Agencies. Use the SF 1081 to process billings for collection from Reserve Forces (Army, Navy, and Air Force), and National Guard. Also use the SF 1081 to charge for meals served to enlisted members of the reserve forces who are **not** authorized subsistence at government expense and are assigned for duty, on active duty for training, or on inactive duty for training in a pay status. Obtain the appropriation to bill for such assigned personnel. Complete the applicable form and attach any supporting documents to the SF 1080 or SF 1081. **Enlisted personnel entitled to meals at government expense are furnished such meals on a non-reimbursable basis without regard to unit or Service affiliation. Reimbursement between the Military Departments for such meals is *not* authorized for active duty personnel and members of the Reserve Components.**[8]

b. Insert the appropriate fund cite on the SF 1080 or SF 1081, and the billed appropriation citation when billing another DoD Component using the SF 1081. SF 1080s are submitted or sent directly to the Agency as soon as the billed amount is determined. SF 1081s are forwarded to the servicing FSO or DAO or DO for billing and collection processing at the end of each month.

c. Do not bill for accounts if the month-end balance is less than $100. However, bill the accumulated balance at the end of the fiscal quarter even if less than $100.

9.4.13.2. Patients Who Do Not Present Authorized Proof of Eligibility for Care.

Patients must present an identification card or other documentation of eligibility prior to receiving treatment unless an emergency exists. If the patient does not provide documentation of eligibility within 30 calendar days of receiving emergency treatment, bill the patient as a non-DoD beneficiary using an I & R. If the patient or sponsor provides proof of eligibility after the bill is generated, the I & R must be voided. The Defense Enrollment Eligibility Reporting System (DEERS) is the official system utilized for eligibility determination.

9.4.13.3. Billing Non-DoD Beneficiary Patients Who Are Covered by Health Insurance Plans.

The following protocol should be followed when billing non-DoD beneficiary patients who are covered by OHI.

1. Consult the PATCAT table (found in Appendix II). Beneficiaries include State Department employees and their family members, contractors and Federal

employees overseas, civilian employees paid from non-appropriated funds and their family members, and other non-DoD beneficiaries who have health insurance, such as civilian emergency patients. These patients are treated at their own expense and do not fall within the TPC Program since they are not DoD beneficiaries.

2. Completion of Claims Forms

   a. Before treatment, these categories of patients shall present their identification card indicating eligibility for health benefits and sign an authorization for assignment of benefits to the MTF. The MTF must comply with any pre-certification and/or certification requirements set forth by the insurance carrier.

   b. The patient must sign and date the I & R form acknowledging personal liability for the claim. Promptly advise the patient that they are liable for any amounts remaining if their insurance carrier has not paid the full amount within 6 months of the date the claim was filed.[9] Request that the patient notify the collection agent of any change of address while the claim is pending. Retain the signed statement acknowledging indebtedness. The I & R is maintained in the active accounts receivable file until the account has been paid in full.

   c. Submit completed claim forms to the appropriate insurance carriers.

   d. Upon receipt of payment or denial from insurance carriers, notify the insured of the account status and take appropriate action to collect any balance due.

3. Statements for Insurance Claims. Prepare a Uniform Bill-Revised 1992 (UB-92), preparing the bill (DRG, per diem, Ambulatory Procedure Visit rate, etc.) according to the patient category. Non-DRG rates are itemized into hospital, professional, and ancillary charges. DRG rates are itemized into hospital and professional charges only. Release of information must be in compliance with the Privacy Act P L. 93-579 (1974).

9.4.13.4. Civilian Emergency Charges on Behalf of Medicare Patients.

MTFs may bill Medicare on behalf of civilian emergency patients who have Medicare coverage. Prepare a UB-92 and submit it to the Medicare Fiscal Intermediary (FI) serving the MTF geographic area. Medicare cases are billed at the interagency rate. The FI should remit payment directly to the MTF since the MTF accepts assignment of benefits. The MTF must complete and file an election form annually to ensure the continued eligibility for assignment of benefits. Agreements with state Medicare agencies may be required and are authorized. For further guidance on billing Medicare Fiscal Intermediaries, the Health Care Finance Administration (HCFA) Instruction Book for Providers must be acquired.[10]

9.4.13.5. Workers' Compensation.

This section focuses on employment-related injuries or illnesses cases.

a. Civilian Emergency Patients or Contractor Employees. For civilians (non DoD beneficiaries) or contractors, bill the patient or patient's employer if the injury or illness is work-related. The preferred method is to bill the employer who will forward the bill to the appropriate insurance company. The employee is responsible for filing a workers' compensation claim through their employer.

b. DoD Federal Employees. The form CA-16, Authorization for Examination and/or Treatment shall be completed and forwarded to the servicing civilian personnel office. However, the MTF shall **not** bill the Department of Labor for DoD Federal employees. The underlying rationale is that Congress appropriates DoD funds to provide care for DoD Federal employees under occupational injury and/or illness situations.

c. Other Federal Employees. For non-DoD Federal employees, bill the appropriate Department, usually through the appropriate civilian personnel office of the employee. For all Federal employees, a CA-16 or other report of injury or illness shall be submitted to the appropriate civilian personnel office. For non-DoD interagency billings, use the SF 1080.

d. The individual assigned with oversight of MSA, TPC and MAC shall coordinate with the PAD to ensure timely completion of forms by healthcare providers for workers' compensation claims required by the insurer, payer and/or workers compensation board.

9.4.13.6. Other Government Agencies, Department of Veterans Affairs, Department of State, Medicaid and Other Special Categories.

The PATCAT table lists, by patient category, the appropriate billing rate and form to use. Collections from other Government Agencies are to be accomplished by the method specified in the table. Bills must be transmitted as soon as possible after the services are provided, but at least monthly. This does **not** apply to Federal employees treated for work-related injury or illness. For non-DoD interagency billings, use the SF 1080.

9.4.13.7. Processes.

If a patient fails to pay their bill upon discharge, advise the patient of his or her obligation to pay the bill within 30 days. The patient must sign a letter acknowledging the debt and a copy of the letter must be filed in the accounts receivable file. All letters shall state that payment is due within 30 days. If the patient is an active duty member, advise the member that charges owed will be deducted via pay-checkage if payment is not received within 30 days.

9.4.14. Collection and Disposition of Subsistence Charges.

Subsistence charges will be collected from all persons including inpatients and transient patients **not** entitled to food service at government expense. Subsistence charges will **not** be billed separately for DoD beneficiaries with other health insurance (OHI). Do **not** charge for subsistence provided to transient patients traveling in the aeromedical evacuation system, assigned to an aeromedical staging facility, or otherwise in a transient status awaiting aeromedical evacuation. For Service Academy cadets, bill and collect monthly from the appropriate FSO or DAO or DO. Collect moneys from trustees or sponsors for mentally incompetent patients. If medical activities are supported by the base food service function, deposit collections to the appropriate fund indicated by the base food service officer and DO.

9.4.14.1. Instructions Pertaining To Those Entitled To Eat In MTF Dining Facilities.

A. CATEGORY DEFINITION. Charges for persons authorized to eat in a MTF dining facility vary, depending on the status of each person. The five major categories of personnel are; officers, enlisted personnel, military dependents, Federal civilian employees, and others.

B. GENERAL ENTITLEMENTS. See Table 2, Persons Who May Eat in MTF Dining Facilities.

C. SPECIAL CONSIDERATIONS.

1. Outpatients and visitors may eat in MTF dining rooms when authorized to do so by the MTF commander, but must pay either the discount or full meal rate, depending on their status.

2. Inpatients traveling in the aeromedical evacuation system are **not** charged for their meals. Aircraft commanders may occasionally request box lunches from overseas activities for escorts and outpatients. Charges are made at the full rate except for dependents of E1-E4.

3. Outpatients traveling in the aeromedical evacuation system pay the full rate for their meals in the dining room (exception - dependents of E1-E4).

4. Non-medical attendants traveling in the aeromedical evacuation system pay the full meal rate (exception - dependents of E1-E4).

5. Military members of foreign governments pay the same rates as their U.S. counterparts.

6. National Guard and Air National Guard, ROTC (all Services), and Army, Air Force, Navy, Marine, and Coast Guard Reserves, on active duty or inactive duty for training, pay the same rates as their active duty counterparts. They can pay for meals by cash or cross-Service billing. Cross-Service billing will

only be accomplished in those instances where a significant number of personnel are involved and a single billing for the total number of meals is considered a cost-effective means of collecting amounts due.

7. The discount rate includes the cost of food only.[3]

8. The full rate includes the cost of food and a proportional charge for operating expenses, formerly known as surcharge.

9. Charges for meals are based on annual published DoD rates. BUMED provides the rates to commands by message in October.

10. Surcharge waiver authority is at the DoD level. Requests for waivers should be submitted to the BUMED via HSOs.

Table 1. Persons Who May Eat in MTF Dining Facilities.

Persons Who May Eat in MTF Dining Facilities			
These Customers	**Pay This Amount**		
	No Charge	**Discount Rate**	**Full Rate**
Enlisted members entitled to Subsistence-in-Kind (SIK).	X		
Ambulatory inpatients eating in the dining room, including aeromedical evacuation patients	X		
Enlisted members drawing Basic Allowance for Subsistence (BAS).			X
Federal civilian employees on official duty as a result of an act of providence or civil disturbance when no other comparable food service facilities are available.			X
Commanders as designated in writing by the installation commander.			X
Officers eating a meal to determine the quality and quantity of food served (must have permission in writing from installation commander).			X
Officers on alert status requiring immediate availability that keeps them from leaving the unit area. Such status will be in writing and specify the times on alert.			X
Officers in hostile fire areas as designated by DoD 7000.14-R, Volume 7, Part A (reference (c)).			X
International Military Education Training (IMET) and Foreign Military Sales (FMS) students not receiving the meal portion of per diem and the meal operating charges are recovered through tuition charges.		X	
Officer candidate, cadet, midshipman, or ROTC (all Services) students not receiving the meal portion of per diem.		X	
Members and chaperones of the Boy Scouts, Girl Scouts, Boys Clubs of America, Big Brothers-Big Sisters of America, Little League Baseball, Inc., and Future Farmers of America, extended the privilege of visiting a base or who are living on base and the installation commander permits them to eat.		X	

Persons Who May Eat in MTF Dining Facilities			
These Customers	**Pay This Amount**		
	No Charge	**Discount Rate**	**Full Rate**
Students in DoD Dependents Schools overseas not receiving the meal portion of per diem and alternative student meal facilities are not available.		X	
Red Cross volunteers, uniformed and non-uniformed, CONUS and overseas, not receiving the meal portion of per diem.		X	
Dependents of E-1 through E-4.		X	
Officers and active duty military family members at Thanksgiving, Christmas, and the Service birthdays.		X	
Outpatients who are active duty enlisted personnel receiving BAS or dependents of active duty E-1 through E-4.		X	
Active duty aeromedical evacuation outpatients not receiving per diem.			X
Non-active duty aeromedical evacuation outpatients who are not receiving per diem.			X
Active or non-active duty non-medical attendant (NMA) to an aeromedical evacuation patient, not receiving per diem.			X
Federal civilian employee who is a patient in a military hospital due to a job-related accident or injury while on duty including aeromedical evacuation patients.			X
Active duty aeromedical evacuation patients or Non Medical Attendants (NMAs) on orders and receiving per diem.			X
Dependents of E-5 through E-9.			X
Outpatients and visitors who are retirees, dependents of retirees, dependents of E-5 through E-9, officers, or dependents of officers.			X
Anyone receiving the subsistence portion of per diem.			X
Officers on duty in the MTF.			X
Federal civilian employees assigned to the MTF, on duty			X
Dependents of officers, except on Thanksgiving, Christmas, and Service birthdays.			X

Persons Who May Eat in MTF Dining Facilities			
These Customers	Pay This Amount		
	No Charge	Discount Rate	Full Rate
Full-time paid professional field and headquarters Red Cross staff workers.			X
Full-time paid secretarial and clerical Red Cross workers on duty in Red Cross offices.			X
IMET and FMS students when the operating charge is not included in tuition.			X
United Service Organization (USO) personnel authorized by the installation commander.			X

9.4.15. Forms of Acceptable Payment.

9.4.15.1. Cash.

U.S. currency and coin are acceptable in remittance of payment owed for services rendered.

9.4.15.2. Negotiable Instruments.

Authorized negotiable instruments may be accepted for the amount due **only**. Negotiable instruments made payable or endorsed to the servicing DO are acceptable per the following.

a. U.S. Treasury checks.
b. Certified checks, cashier's checks, and bank drafts.
c. Personal checks. Personal checks for the amount due **only**. Personal checks for partial payments are not accepted if they carry any conditional endorsements such as **"payment in full."**
d. Traveler's checks.
e. U.S. Postal money orders or money orders issued by other financial establishments.
f. VISA and MasterCard, where applicable.
g. Military Payment Certificates. Military payment certificates may only be accepted outside the continental United States (CONUS) where such certificates are prescribed for use as currency.
h. Foreign currency. (OCONUS ONLY)

NOTE: Transactions affected by both military payment certificates and foreign currency are governed by directives of the overseas command concerned. Use separate I & Rs for foreign currency and military payment certificates.

9.4.16. Cash and Sales Journal.

The procedures listed below contain both automated and manual procedures. Manual procedures are provided for those situations when the automated systems are not available to accomplish these procedures and manual completion is

required.

1. The Cash and Sales Journal shall be used to record and consolidate all MSA accounting transactions related to appropriation reimbursements, to identify locally collected reimbursements included in budget estimates, and to provide accounting control for Government funds.

2. The Cash and Sales Journal shall be maintained on a fiscal year basis. At the close of each month, carry the balance of accounts receivable (columns K and L) and the cash accounts (columns M, N, and O) forward to the next month. Following the close of the fiscal year, prepare separate Cash and Sales Journals for current and prior fiscal years. The Cash and Sales Journal shall be maintained until all outstanding accounts receivable from the applicable prior years have been liquidated. Use the Cash and Sales Journal to prepare the Monthly Medical Service Activity Report.

3. The Cash Meal Logs, I & Rs, DD Forms 1131, and/or SF 1080 are used to support the Cash and Sales Journal.

9.4.17. DD Form 1131, Cash Collection Voucher.

The DD Form 1131 is utilized to transfer moneys to the DO. The following procedures should be followed to ensure proper utilization of the form in documenting cash collections.

1. The collection agent shall assign consecutive voucher numbers, by fiscal year, to the DD 1131 forms. The collection agent shall transfer all proceeds from sales to the supporting DO utilizing the DD 1131. In situations where deposit is made to a Federal Reserve Bank or other designated depository, the SF 215 deposit slip shall be used. Confirmed copies of the SF 215 must be sent to the supporting DO when deposits are made to a bank. Procedures must be established to store and safeguard funds held overnight.

2. Prepare a separate DD Form 1131 for each fiscal year. Credit each collection to the fiscal year in which services were rendered for MSA accounts. Rules for TPCP collections are contained in section 9.5.6. The accounting classification block must contain the full major accounting classification. Sales codes should be appropriately reported as a part of the fund cite. Use a separate line for each accounting classification and sales code, if appropriate.

3. The DO or designated agent normally signs each DD Form 1131 collection voucher. The DO should **not** sign the DD 1131 in instances where offices are using a cash control machine to validate collection vouchers. The collection agent must retain a copy of the DD Form 1131 containing the disbursing office voucher number to support an audit trail.

4. Use a separate DD Form 1131 to transfer foreign currency to the DO. Indicate

the units and quantities of foreign currency and the equivalent value in U.S. currency based on the actual exchange rate on date of receipt or transfer.

5. DFAS does **not** require MTFs to attach receipts to the DD Form 1131, however, the following statement must be added to each DD Form 1131: "Supporting documentation for this voucher is retained for six years and three months." Ensure that all supporting documentation is retained for audit purposes.

9.4.18. Uncollectible Or Dishonored Checks.

The MSA officer shall handle uncollectible and dishonored checks in accordance with supporting DO guidance.[11] The most important requirement is to ensure that the related accounting transactions are adjusted to reflect the dishonored check. The MSA officer shall perform the following functions.

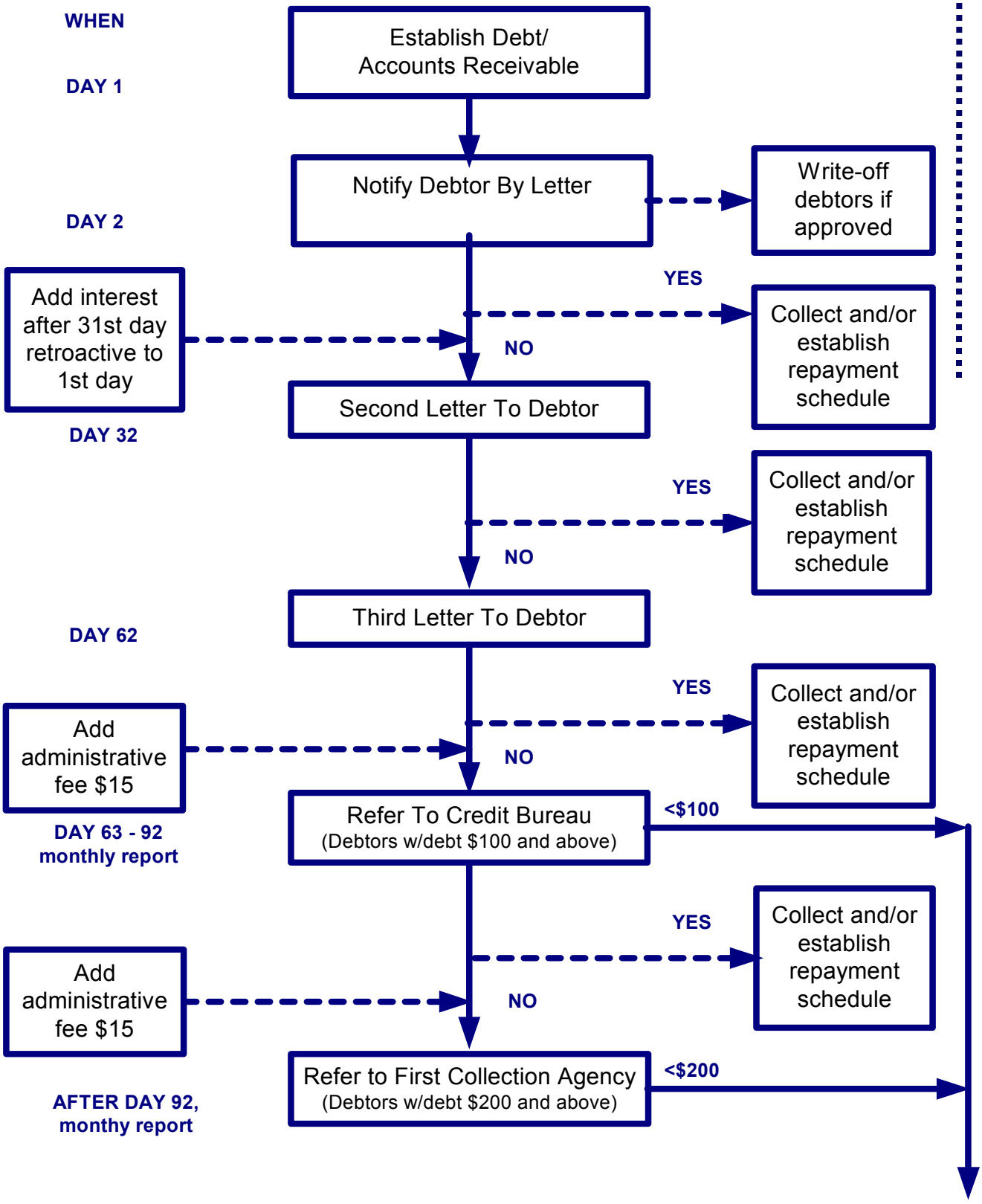
1. Manual Procedures. Pull the original I & R copies from the files and adjust them by striking the collection entry in column J and inserting the amount due in column K. Initial the adjustment and explain the adjustment in a footnote. File the forms in the unpaid section of the accounts receivable file. Perform a follow up on these accounts immediately.

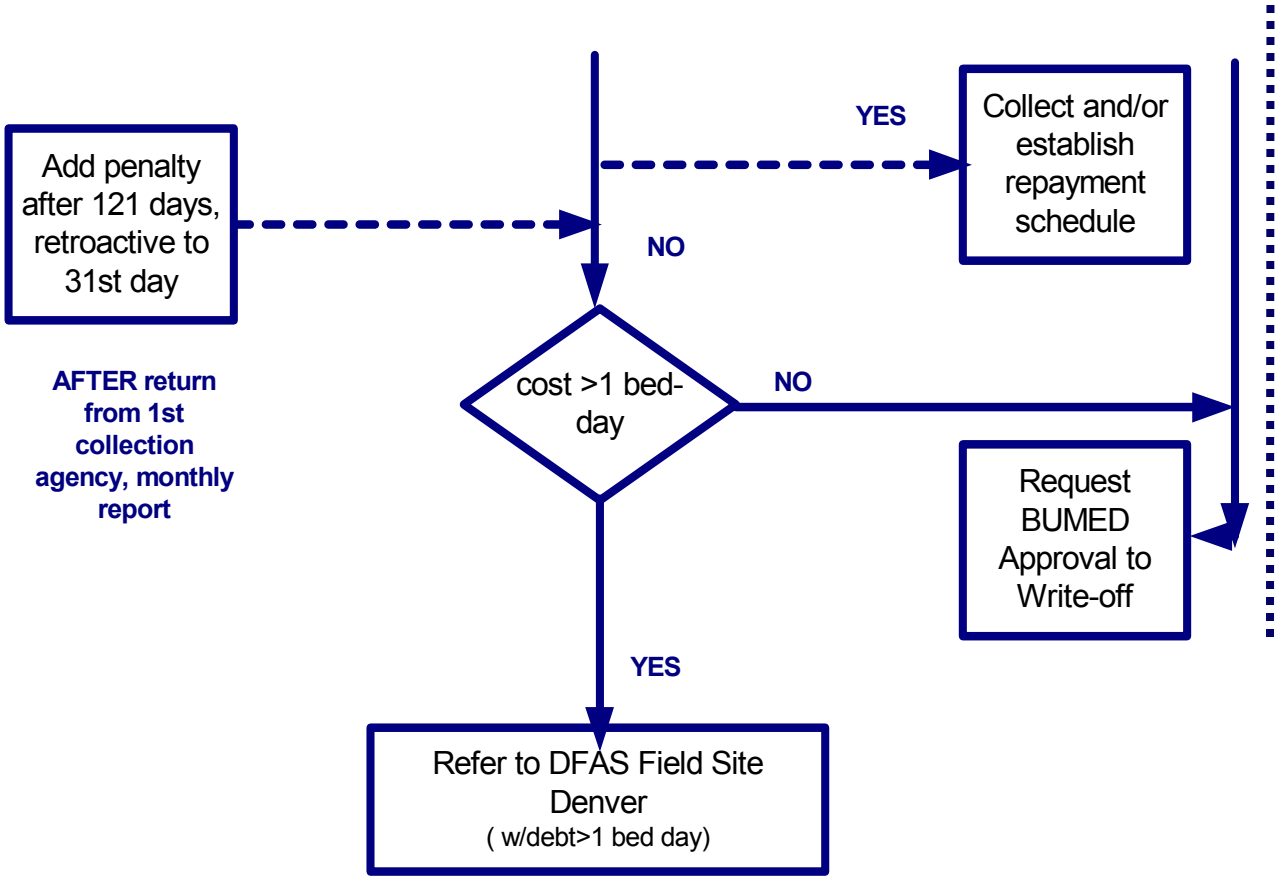
2. Automated Procedures. Zero out collections in the automated system by printing a Cash Collection Voucher. Post the negative amount corresponding to the original payment and print a negative final Cash Collection Voucher. Perform a follow up on these accounts immediately.

9.4.19. Methods Of Settling Outstanding Accounts Receivable.

The following flow chart illustrates the collections process when choosing to employ collection agencies when accounts receivable are not collected.

Chart 1. Collections Process.





Every effort should be made to collect amounts due at time of discharge and before they become delinquent. Accounts receivable are delinquent if not paid within 30 days of discharge or treatment.

1. For definition purposes, the date of original billing is the date of discharge.

2. If charges are not paid within 15 days, follow up on the account either by a delinquent letter (as follows), or by documented contact with the patient or sponsor (to include certified mail). Delinquent letters can be generated through CHCS. A sample delinquent letter follows. **Note:** This is a third party letter in which the patient is liable and the command is billing the third party.

Exhibit 12. Sample Delinquent Follow-Up Letter.

SAMPLE DELINQUENT FOLLOW-UP LETTER

S

A

M

P

L

E

Department of the Navy
Bethesda Naval Center
2000 Service Street
Bethesda, MD 22022

Oct 1, 2000

Third Party Payer
1000 Pay Way
Rockville, MD 22023

Subject: Claim for Hospitalization Charges for John Doe (Req # 123)
Policy Number: 123456789
Hospitalization Date(s): 01 Aug 99 - 03 Aug 99

Dear Sir/Madam:

We are writing to follow-up on a claim submitted on 05 Aug 99 requesting payment of hospitalization charges for John Doe. A copy of the original Uniform Bill (UB-92) is enclosed. To date, we have not received your payment or reply.

Title 10, United States Code, section 1095 is the basis for this claim. Under this title, Department of Defense (DoD) military treatment facilities are required to collect from third party payers for the reasonable inpatient hospital care costs incurred on behalf of DoD health care beneficiaries.

Please remit your payment or notify us of the status of the claim as soon as possible. Our collection staff is available at (202) 888-8888, if you have any questions. Your attention and cooperation in this matter is appreciated.

Sincerely,

Claims Processor
Accounts Manager

Enclosure:
As stated

3. If charges are not paid within 30 days, prepare a DD Form 139 with the following statement in the remarks section, "The member named above was notified in writing on (date) concerning these unpaid charges. The charges are for hospitalization of (name of member) for the period (admission and discharge dates and times). The member has not paid as of this date." Additionally, include a statement on the DD Form 139 certifying that the patient was provided due process in accordance with subsection 70704, Volume 7, Part A, of DoD 7000.14-R and include the statutory authority for the debt: 37 U.S.C. 1007. Forward the DD Form 139 to the member's servicing FSO or DAO or DO. Do not close out the account receivable at this time. Follow up with the DO in writing after 60 and 90 days if proof of pay-checkage has not been received.

4. For pay patients whose health insurance plan has been billed, send a follow-up letter after 60 and 90 days. If payment has not been received from the insurance carrier within 120 days from the date the claim was submitted, collect the payment from the patient or sponsor. Ensure the patient is aware of balance due and has had time to settle the account before processing a DD Form 139. Transfer the account to the supporting DO for collection 30 days after notification to the patient of non-payment by the insurance carrier. If payment is received from the insurance carrier after transfer, forward the payment to the DO.

5. Process unpaid accounts of service members who have been found mentally incompetent by billing the sponsor or trustee.

6. Transfer delinquent accounts with other U.S. Government Agencies, those that have not been settled within 180 days of the first billing, to the DO for collection.

7. For deceased active duty members, retirees and Federal Government employees, do not contact next of kin. Forward the account to the appropriate DFAS office responsible for the individual's pay (addresses are found in CHCS tables).

9.4.20. Procedures for Transferring Delinquent Accounts.

When an account receivable becomes delinquent, the MSA office shall transfer it to the DO for further collection action. **Note:** Commanding Officers have authority to write off debts in amounts up to costs for one inpatient bed day. Authority to write off accounts in excess of costs for one inpatient bed day must be requested from BUMED. Use the following procedures to transfer delinquent accounts receivable to the DO.

1. Review the account to make sure that patient identification data is complete, charges are accurate, and past collection efforts are fully documented. Include copies of follow-up letters, records of phone calls or personal contacts made to effect collection, and any other information that may assist the DO in further collection efforts. Send two copies of all related documents and correspondence to the DO.

2. A transmittal letter must include the status of the account; the patient's name, grade, social security number, organization, address, sponsor's name, and any other identifying data; dates services and/or subsistence were provided; the amount of collections, if any, applied against the charge; the outstanding balance; a complete fund citation of the appropriation to which collections shall be deposited as reimbursements; and a record of follow-up actions and any other pertinent information. Send the delinquent account to the DO.

3. Attach the original and reproduced copies, as needed, of the I & R top copy to the transmittal letter. Staple one copy of the transmittal letter to the back of the second copy of the I & R; write "Reported Delinquent on (date)" across the face of the form. Place the form in the delinquent account section of the accounts receivable file. Note the "Reported Delinquent on (date)" on the I & R retained in the numerical file.

4. After performing these actions and transferring the account to the DO, the MSA officer is released of further responsibility for collecting on the account. The MSA officer shall not accept payment for any account transferred for collection. The MSA officer shall provide patients who attempt to pay accounts after the account is transferred with a certified statement of the delinquent account and refer the patient to the DO for further action. Subsequent collection status changes will be provided to the MTF by the DO and reconciled with MTF records.

9.4.21. Corrections in Accounting Records.

The procedures listed below contain both automated and manual procedures. Manual procedures are listed to provide instruction when the automated systems cannot perform these procedures and manual completion is required.

1. Bookkeeping Errors (Manual). If an error is discovered on the MSA records during the same month, line out the incorrect item and make the correct entry. If the error is discovered after the end of the accounting period, leave the original entry and make a reference to the correct journal entry in the transactions of the current month. **Do not erase errors**. The MSA officer shall initial all entries lined out or corrected.

2. Overcharges. Submit a claim for reimbursement of overcharges to the DO on a SF1049, Public Voucher for Refunds. The SF 1049 must show the appropriation number and the DD Form 1131 under which the funds were deposited with the DO. Staple a copy of the SF 1049 to the back of the patient's I & R after entries are made on the front of the card adjusting the account. Cash refunds or refunds with purchased money orders are **not** authorized.

3. Undercharges. When a patient has been undercharged, contact the patient or sponsor to collect the balance due the U.S. Government. Make the necessary adjusting entries on the I & R and other appropriate MSA records.

NOTE: Charges less than $1.00 are written-off.

9.4.22. Procedures for Handling Fees for Medical Records Copying, etc.

With regard to requests for medical records, the following procedures should be followed to ensure compliance with applicable privacy and patient confidentiality laws. Current rates for medical records copying and other similar tasks can be found on the DoD Comptroller website. It should be noted that a medical release statement is not required from the patient prior to releasing information to insurance companies engaged in a third party collection transaction. One exception that should be noted is Form DD 2569 does include a release statement. Copies of documentation of patient records required by third party payers to facilitate claim settlement must be retained to verify relevant actions. Per the FMR the patient shall not be charged for the first copy of their medical records.

1. The Patient Administration Department processes requests for clinical information received from non-Government Agencies. A locally developed transmittal letter or a copy of the transmittal letter from the insurance company should be used to release this information.

2. When payment is received, the PAD office sends the payment to the MSA office/collection agent with a copy of the locally developed transmittal letter or transmittal letter from the insurance company. The MSA officer shall indicate receipt of funds by entering, "Received ($ dollar amount received) on (date)." Retain a copy of the locally developed transmittal letter or transmittal letter from the insurance company as a source document and attach to the DD Form 1131. The MSA officer shall deposit the funds with the DO. The DD Form 1131 used for funds deposited under this section should be filed separately.

3. When the PAD office releases information before proper payment for the service is received, maintain a 30 day suspense file using the PAD letter of transmittal and a copy of the locally developed transmittal letter or a transmittal letter from the insurance company as the notification of initial billing. If payment is not received in 20 days, send a second letter or make personal contact with the requesting agency stating that payment has not been received and is overdue. If payment is not received within 30 days of the first billing, transfer to the FSO or DAO or DO for collection. If payment is received before the account is declared delinquent, remove the transmittal letter from the suspense file and enter "Received ($ dollar amount received) on (date)" and enter initial in item 9. Deposit the funds with the DO and attach all related papers to the receipt copy of the DD Form 1131 for filing.

9.4.23. Safeguarding Patient Valuables.

This section prescribes the policy and procedures for handling safekeeping deposits of personal funds and personal valuables at all activities. The

Commanding Officer shall appoint the Patient Administration Officer as the Custodian for patient valuables and safekeeping deposits. The appointment is similar to that of the collection agent and entails the same basic responsibilities, duties, and legal requirements since it is classified as an Accountable Position.

9.4.23.1. Deposits.

Deposits shall be recorded on DD Form 2674 (Record and Receipt of Deposits and Withdrawals of Safekeeping Funds). A series of consecutive numbers beginning with "1" shall be used for assignment to safekeeping deposits. Each deposit, at the time it is made, shall be assigned the next number in this series. The following data shall be entered in the appropriate spaces on the receipt portion of the DD Form 2674 and by carbon impression on the record portion of the form; the deposit number; the date of deposit; a description of the deposit (if money, enter the amount in figures and words); and the signature and rank of the custodial officer (or assistant custodian) receiving the deposit. The depositor shall enter his or her SSN, signature, and rank or rate in the spaces provided on the record portion of the form. The receipt portion shall be detached and given to the depositor.

9.4.23.2. Withdrawals.

When the depositor wishes to withdraw a deposit, the depositor shall present the receipt portion of the DD Form 2674 to the custodial officer. The custodial officer shall verify the depositor's signature and determine that the serial number, date and description appearing on the receipt correspond with the data appearing on the record portion of the form. After the identity of the depositor and authenticity of the receipt have been established, the depositor shall acknowledge receipt of the deposit by entering his or her signature and the date of withdrawal in the space provided on the record portion of the DD Form 2674. The receipt portion is destroyed in the presence of the depositor. If the receipt has been lost, the deposit may be returned to the depositor only after the custodial officer is satisfied as to the identity of the depositor and the depositor's entitlement to the deposit. In all instances, the entries in the record portion of the DD Form 2674 constitute the official record of the deposit. At the time of withdrawal the entire deposit must be withdrawn. Partial withdrawals are not authorized.

a. Withdrawal of Funds or Valuables Subsequent to Transfer of Depositor. If a depositor is transferred before withdrawing safekeeping deposits, the custodial officer shall deliver the depositor's cash balance to the DO in exchange for a Treasury check. The Treasury check shall be drawn in favor of the depositor. The check and the depositor's valuables (if any) shall be forwarded with a letter of transmittal, to the commander of the activity to which the depositor was transferred, for delivery to the depositor. The transmittal letter shall include all available details about the depositor and request acknowledgement of receipt. Data regarding the transfer shall be inserted on the record portion of the DD Form 2674.

b. Deposit and Withdrawal of Funds by Incapacitated Persons. Deposit and withdrawal of funds and valuables are handled as prescribed in this section

except that an officer, or any other person designated by the commander, shall witness and sign each transaction and the receipts for safekeeping deposits shall be delivered to the Commanding Officer.

c. Deposits of Deceased or Missing Persons. Cash on deposit shall be delivered to the DO in exchange for a Treasury check. The check shall be made payable to the payee designated by the officer (or inventory board) appointed by the commander to take custody of the depositor's personal effects. The object for which drawn shall be "Exchange-for-Cash; Safekeeping Deposit No. of (name, rank or rate, SSN). The check and the depositor's valuables (if any) held for safekeeping shall be delivered to the appointed officer (or inventory board) for appropriate disposition. A receipt must be obtained for the check and valuables transferred and the record portion of DD Form 2674 must be closed by a notation describing the disposition. The receipt portion of DD Form 2674 is destroyed if available.

9.4.23.3. Balancing and Verification of Safekeeping Deposits.

The safekeeping custodial officer shall balance all safekeeping deposits on the last day of each month. The cash on hand (and in the safekeeping fund bank account, if applicable) must equal the total of the amounts credited in all of the active depositors' accounts as shown on the active record portion of DD Forms 2674, or the individual ledger sheets and ledger control journal.

1. Procedures. The following procedures should be taken to ensure responsibilities of the MTFs with regard to patient valuables are met.

   a. The PAD officer shall store and safeguard patient valuables (such as cash, jewelry, and similar articles). MTFs shall advise patients of the availability of storage facilities for valuables. Patients acknowledge this advice when they sign the admission authorization. In those cases when the patient is unable to sign the authorization form, the immediate next of kin, if present, is authorized to sign for the patient. If the immediate next of kin is not present, the command duty officer or PAD officer shall make an entry on the form stating that the patient was unable to sign and shall secure the patient's signature as soon as reasonably possible.

   b. Commands shall not accept personal firearms, knives with blades above the length permitted by law and/or regulation, or any other item or object that could be considered a menace to safety or health.

   c. Adequate facilities (safe or locked cabinet) for the storage of patient valuables shall be provided.

   d. PAD personnel shall not use patient valuables as security for check cashing, loans, or other similar purposes.

e. The Commanding Officer shall appoint an individual, in writing, to serve as the custodian for patient valuables. The custodian shall maintain necessary records and provide security for valuables accepted for safeguarding. Individuals authorized to perform the duties in the absence of the custodian must be appointed in writing. The incumbent custodian shall properly transfer patient valuables and related records to the new custodian when relieved.

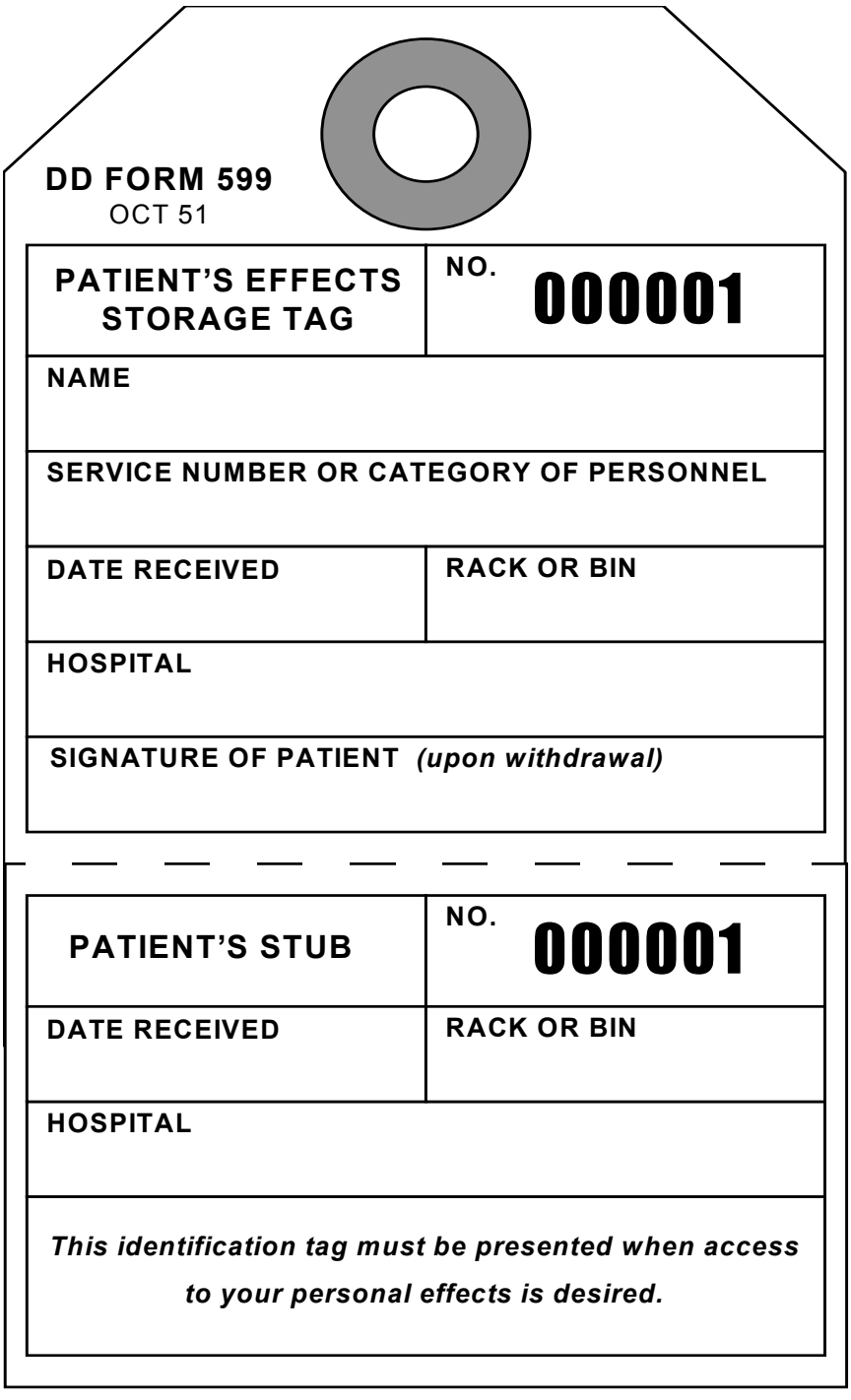
f. A disinterested officer, enlisted person in the grade of E-5 or above, or a civilian of comparable grade, must be appointed to conduct a monthly inspection of secured patient valuables, related records, and forms.

g. Patient Valuables Envelope and DD Form 599, Patient's Effects Storage Tag is utilized to account for patient's effects. A sample DD 599 follows.

Exhibit 13. DD Form 599.

DD Form 599

SAMPLE



DD FORM 599
OCT 51

PATIENT'S EFFECTS STORAGE TAG	NO. 000001
NAME	
SERVICE NUMBER OR CATEGORY OF PERSONNEL	
DATE RECEIVED	RACK OR BIN
HOSPITAL	
SIGNATURE OF PATIENT *(upon withdrawal)*	

PATIENT'S STUB	NO. 000001
DATE RECEIVED	RACK OR BIN
HOSPITAL	
This identification tag must be presented when access to your personal effects is desired.	

h. The designated custodian shall use a valuables envelope for storing and safeguarding personal valuables. When storing large items, DD Form 599 may be used and cross-referenced to the valuables envelope. Immediately upon receipt, the MSA officer shall assign consecutive numbers to the forms and record them in a log.

i. The MSA officer shall furnish to the designated custodian only the quantity of forms needed to meet expected requirements for a reasonable period. All excess forms shall be maintained in a locked safe or cabinet inaccessible to the custodian and other individuals.

j. The custodian shall enter a description of all items for storage on the valuables envelope. Be specific in listing cash and money orders by amounts, check numbers, and articles of jewelry. Jewelry should be referred to as "gold in color" instead of "gold ring," and include any identifying marks or inscriptions.

k. The custodian shall provide the patient with the detachable receipt from DD Form 599 for items received into custody. The patient or the patient's designated representative shall surrender the receipt to the custodian at the time valuables are returned. The patient or the patient's designated representative shall also acknowledge receipt of the returned valuables by signing opposite the depositor's original signature and envelope number.

2. Any individual who discovers a loss of patient valuables shall report the loss immediately to the MTF OOD and the Commanding Officer. The report shall state how the loss was discovered and any other facts concerning the loss.

3. Patients whose valuables are lost, mistakenly released, or stolen while in the custodian's possession may file claims for compensation with the Navy Legal Service Office.

9.4.24. Medical Services Account Reports.

9.4.24.1. Initial and Final Reports.

Type the word "Initial" or "Final" in the top margin of all reports covering the first or last month's operation or portion thereof resulting from activation, re-designation, or completion of operations at a facility.

9.4.24.2. Corrected Reports.

For automated systems, corrections made to a previous month's report are reflected in the current report. For manual systems, the MSA officer must produce all corrected reports in complete form for submission instead of the initial, incorrect report. The corrected report automatically and entirely cancels any previous report for the same period of time, subject, and data. Place an asterisk ("*") by each corrected entry on the corrected report. Type "Corrected - (date of corrected copy)" in

the top margin. Enter the actual month and year of the initial report in the block provided for the date on the report. Corrected DD Form 7 and 7A reports (see below) will indicate only the differences from what was originally submitted. These two forms are used primarily as billing backup.

9.4.24.3. Inpatient Care Report, DD Form 7.

DD Form 7, Report of Treatment Furnished Pay Patients – Hospitalization Furnished (Part A). At the end of each calendar month, prepare a report of inpatient care on DD Form 7 for the applicable categories of pay patients as listed in the PATCAT table. A person who received inpatient care and for whom a bed is maintained in the facility is reported as a pay patient on DD Form 7. A separate report is required for each major category of patient. Reports are due no later than calendar day 7 of the following month. Send an original plus two copies to the Healthcare Support Office for consolidation and forwarding to BUMED. Billing modes in CHCS identify how DD Form 7 should be used according to patient category. A sample DD Form 7 is provided for illustration purposes.

Exhibit 14. Sample DD Form 7.

DD Form 7

SAMPLE

REPORT OF TREATMENT FURNISHED PAY PATIENTS
HOSPITALIZATION FURNISHED (PART A)

REPORT CONTROL SYMBOL

1. INSTALLATION PROVIDING HOSPITALIZATION *(Name and address)*

2. MONTH AND YEAR COVERED BY THIS REPORT

3. CATEGORY OF PATIENTS

4. AUTHORITY FOR ADMISSION

NAME *(Last, first, middle initial)* AND SSN 5	MILITARY GRADE 6	ORGANIZATION 7	DIAGNOSIS 8	DATES		
				ADMISSION 9	DISCHARGE 10	TOTAL 11

12. DATE

13. AUTHENTICATION *(Signature, military grade, organization of Commanding Officer)*

14. TOTAL DAYS HOSPITALIZED

DD Form 7, JAN 76 (EG) EDITION OF 1 APR 50 WILL BE USED UNTIL EXHAUSTED Designed using Perform Pro, WHS/DIOR, Nov 94

9.4.24.4. Applicable Pay Patient Report, DD Form 7A.

DD Form 7A, Report of Treatment Furnished Pay Patient – Outpatient Treatment Furnished (Part B). At the end of each calendar month, prepare a DD Form 7A for applicable categories of pay patients. A separate DD Form 7A is required for each major category of outpatients. Reports are to be prepared and forwarded no later than calendar day 7 of the following month. Send an original plus two copies to the Healthcare Support Office for consolidation and forwarding to BUMED. Billing modes in CHCS identify how DD Form 7 should be used according to patient category. A sample DD Form 7A follows.

Exhibit 14A. Sample DD Form 7A.

DD Form 7A

SAMPLE

REPORT OF TREATMENT FURNISHED PAY PATIENTS OUTPATIENT TREATMENT FURNISHED (PART B)				REPORT CONTROL SYMBOL	
1. INSTALLATION PROVIDING TREATMENT *(Name and address)*				2. MONTH AND YEAR COVERED BY THIS REPORT	
3. CATEGORY OF PATIENTS			4. AUTHORITY FOR ADMISSION		
NAME *(Last, first, middle initial)* AND SSN 5	MILITARY GRADE 6	ORGANIZATION 7	DIAGNOSIS 8	TREATMENT DATES 9	 NUMBER 10
11. DATE	12. AUTHENTICATION *(Signature, military grade, organization of Commanding Officer)*			13. TOTAL	

DD Form 7A, AUG 76 (EG)

Designed using Perform Pro, WHS/DIOR, Nov 94

9.4.24.4.1. Instructions For Completing Form DD 7 and Form DD 7A.

A. DD FORM 7, REPORT OF INPATIENT TREATMENT FURNISHED TO PAY PATIENTS HOSPITALIZATION FURNISHED - PART A

1. Enter the Report Control Symbol.

2. Section 1. Name of medical activity, base and/or post, as applicable, providing medical care in CONUS. Enter name of medical activity, FPO, and MAJCOM outside CONUS.

3. Section 2. Month and year of service covered by the report.

4. Section 3. Patient Category.

5. Section 4. Authority for treatment. If a written authorization is required before treatment, submit a copy of the authorization with DD Form 7. For beneficiaries of the Office of Workers' Compensation Programs, submit two copies of form CA-16 with the DD Form 7.

6. Section 5. Name in full and identification number of each patient. Include the social security claim number if applicable.

7. Section 6. Grade or status of individual (that is, civilian, eligible family member, title of seaman, etc.)

8. Section 7. Organization. As applicable, unless other information is required for the category of patient concerned.

9. Section 8. Diagnosis and DRG of each patient.

10. Section 9. Admission date. Day, month, and year of admission to hospital.

11. Section 10. Discharge date. Enter the day, month, and year each patient was discharged from the hospital or, if remaining in the hospital at the end of the month, enter the last day of the month followed by the notation "REM" (remaining). A patient on any authorized or unauthorized absence from the hospital for more than 24 hours is reported as discharged from the hospital on the date of departure (the day of departure is not counted as a day of hospitalization).

12. Section 11. Total. Enter the total days each patient was hospitalized during the report period. Day of admission is included but not the day of discharge.

13. Section 12. Enter date of certification.

14. Section 13. Signature of the MTF Commanding Officer or authorized representative (on the original only) including grade and organization.

15. Section 14. Show total days hospitalized and total amount. Item 11 shall equal the total reported in item 14.

16. Patients Attached for Meal Days Only. Transient patients, casuals, enlisted outpatients attached for meal days only and duty personnel (other than Air Force, Army, Navy and Marine Corps) who are entitled to subsistence at Government expense.

    a. Submit DD Form 7 in two copies.

    b. Complete items 1 through 4. Omit items 5 through 8. In item 9, "Admission Date," indicate the date meal days were provided. Omit item 10. In item 11, enter the total number of meal days served.

B. DD FORM 7A, REPORT OF TREATMENT FURNISHED PAY PATIENTS OUTPATIENT TREATMENT FURNISHED - PART B

1. Section 1. Name of medical facility, base and/or post, as applicable, providing the care in CONUS. Enter unit number, FPO, and MAJCOM, if facility is outside CONUS.

2. Section 2. Month and year of service covered by the report.

3. Section 3. Patient Category.

4. Section 4. Authority for treatment.

5. Section 5. Full name and identification number (if any) of each patient.

6. Section 6. Grade or status of individual, that is, civilian, eligible family member, title of seaman, etc.

7. Section 7. Organization or other similar information required for the category of patient concerned.

8. Section 8. Diagnosis for each patient. List the diagnosis, physical examination, immunization, and any vaccinations.

9. Section 9. Dates. List day, month, and year for each medical or dental outpatient visit furnished.

10. Section 10. Number of outpatient visits and corresponding dollar amount during the month for each patient.

11. Section 11. Date of certification of report. Enter date of certification.

12. Section 12. Signature of the MTF Commanding Officer or authorized representative (on original only), showing grade and organization.

13. Section 13. Total visits and/or total dollar amount. Enter total outpatient visits and/or total dollar amounts for all patients listed. Double check this figure to make sure that the addition is correct. The sum of the outpatient visits reported in item 10 shall equal the grand total in item 13.

9.4.24.5. Monthly MSA Report.

A report summarizing MSA activity should be compiled per the following procedures.

a. At the end of each month, provide the DO a summary of MSA activity showing billing and collections for reimbursable services and subsistence. Instructions for the preparation of the Monthly MSA Report are contained below. The MSA officer shall send all copies of the Monthly MSA report to the Comptroller and the PAD officer for information and approval. The original approved report is furnished to the supporting DO. The reports are generated by the CHCS system.

b. Submit a separate report for the current and each prior fiscal year until all prior years' outstanding accounts receivable have been collected.

c. Report the following separate sections by sales code:
   - Subsistence;
   - Medical Services; and
   - Surcharge Collections.

d. Classify the accrued bills for patients still hospitalized as of the last day of the month as current month sales on the Monthly MSA report, column D.

9.4.24.5.1. Instructions for the Monthly MSA Report.

A. Column A - Project Number. Enter budget project number to which the reimbursements are credited.

B. Column B - Sales Code. List by separate budget project number all applicable accounts receivable sales codes to identify the sources (customers) of reimbursements.

C. Column C - Balance of Accounts Receivable Prior Month. Enter amounts reported in column G of the prior months report. Column C shall always be

reported as zero on October reports for the current fiscal year.

D. Column D - Current Month Sales. Enter amounts of sales made during the current month as indicated on I & Rs, SF 1080 forms, or other forms.

E. Column E - Accounts Transferred Out. Enter by sales code amounts in each category of all accounts transferred to the DO for final collection action.

F. Column F - Total Funds Collected. Enter total collections for medical services, subsistence, surcharges and other services by accounts receivable sales code and budget project. The combined amount reported in column F shall agree with total cash collections for the month shown in column M, Cash and Sales Journal.

G. Column G - Outstanding Balance-Accounts Receivable. For each line entry, subtract the sum of amounts shown in column E plus F from the sum of amounts shown in columns C plus D. Enter the difference in column G. The results shall agree with the combination of outstanding balances of accounts receivable in the active I & Rs file.

H. Column H - Funds Collected But Undeposited. Enter any amount received too late for inclusion in the MSA deposit for the last business day of the month. The combined amount in this column shall always agree with the entry in column O, Cash and Sales Journal at the end of the month.

I. Column I - Total Funds Deposited with the FSO or DAO or DO. For each line entry, subtract the amount in column H from the amount in column F. Add the difference to the amount reported in column H of the prior month's report. Enter the resulting figure in column I. (The grand total of column I shall agree with the total of all amounts shown on DD Form 1131 during the current month.)

9.4.25. Disposition Of Records.

The MSA office shall retain all accounting forms and records used in operating the MSA Office for a period of not less than 6 years and 3 months from the date created. Dispose of records according them the same level of care as the requirements for sensitive material.

9.5. Third Party Collection Program.

9.5.1. General.

It is DoD policy to collect from third party payers the cost of medical services provided to DoD beneficiaries to the fullest extent allowed under Title 10 U.S.C. 1095. Each MTF shall designate an officer responsible for TPC Program operations to include program awareness, identification and collection of insurance information, filing claims with third party payers, collecting and depositing funds, and reporting TPC Program status.

1. Execution of an effective TPC Program requires a review of all aspects of accounts receivable management. It necessitates the participation of many functions within the MTF, including physician and nursing staffs, admissions, medical records, legal office, utilization and quality assurance review, ancillary departments, information management, and the comptroller.

2. MTFs shall follow procedures outlined for third party payers under 32 CFR 220 and BUMED instructions. Each MTF shall establish a TPC Program that, at a minimum, performs the following functions:

   a. Identifies those Uniformed Services beneficiaries with third party payer plan coverage;
   b. Complies with third party payer requirements;
   c. Submits claims to third party payers;
   d. Conducts follow ups to ensure collections are made; and
   e. Documents and reports collection activities.

3. For hospital care, authority to collect applies to an insurance, medical service, or health plan agreement entered into, amended, or renewed on or after April 7, 1986. For Medicare supplemental plans, automobile liability and no-fault insurance plans, and outpatient care, authority to collect also applies to an insurance, medical service, or health plan agreement entered into, amended, or renewed on or after November 5, 1990. An amendment may include, but is not limited to, premium rate changes, benefit changes, carrier changes, or conversions from insured plans to self-insured plans or the reverse.

9.5.2. Healthcare Plans Not Subject To The TPC Program.

The **only** plans not subject to the TPC Program are Medicare, Medicaid, TRICARE, CHAMPUS supplemental plans, and income (or wage) supplemental plans. Typically, Health Maintenance Organization (HMO) plans that require hospitalization in an HMO hospital **do not** reimburse MTFs **except** for emergent care, urgent care, opt-out or point-of-service, and out-of-service area care (subject to policy coverage). It should be noted that these plans can be billed for services rendered to beneficiary members by MTFs and DTFs.

9.5.3. Medical Services Billed.

Claims are filed with third party payers for each visit including multiple visits on the same day to different clinics. Multiple visits to the same clinic on the same day shall result in one charge. The MTF may bill insurance companies for the following healthcare services:

a. Inpatient Hospital Care;
b. Ambulatory Procedure Visits;
c. Outpatient Visits;
d. Cooperative and/or Supplemental Care;
e. Ancillary Services and Procedures, (as specified by OASD(HA)) when requested

or ordered by an External Provider;
f. Hyperbaric Medicine;
g. Immunizations;
h. Dental Care;
i. Ground and Air Ambulance Services; and
j. Observation Services.

9.5.4. Medical Services Not Billed.

The only medical services not billed are those for which rates have not yet been established by OASD (HA). MTFs are not authorized to establish rates in the absence of DoD-provided rates.

9.5.5. Identification Of Beneficiaries Who Have Other Health Insurance.

9.5.5.1. General.

The importance of early identification of all third party claims cannot be overemphasized. The identification process should receive the same emphasis as other aspects of the TPCP. The likelihood of collection for the cost of medical care is greatest when the necessary information is obtained from the injured patient prior to their release following treatment. Timely and accurate identification of beneficiaries who have other health insurance (OHI) is crucial. The patient administration department should be assigned with the responsibility of identifying potential claims at the time of treatment. Patient administration coordinates identification of these cases with clinic department heads where treatment of patients involved in automobile accidents occurs, i. e. emergency room, orthopedics, neurology, family practice, physical therapy, etc. The pre-admission, admission, outpatient, or TPC staff shall obtain written certification of insurance coverage from beneficiaries at the time of each inpatient admission and outpatient visit. A determination must be made that written certification is in the patient medical record and ensure that it has been updated within the past 12 months. A process must be established whereby every patient is queried about OHI upon discharge in order to achieve a 100% contact rate. Staff members shall explain the legislative requirements and benefits of the TPC Program, the types of insurance plans subject to collection, and the patient's responsibility. TPC staff should ascertain Medicare Parts A and B enrollment status for patients aged 65 and older.

9.5.5.2. Documentation.

All patients, including active duty, must be asked if the treatment required is accident or work-related. At a minimum, how, when and where the injury occurred must be obtained and entered on the insurance declaration form. The patient's employer information must always be obtained, even in instances when the patient states s/he has no health insurance. For beneficiaries indicating insurance coverage, obtain and verify the name of the insurance company and/or payer name, group and/or plan identification information, and the employer or former employer's name, address, phone number, group number, and member identification number. The patient's insurance card must be copied when available. The PAD is responsible for ensuring proper completion of the DD Form 2569 and associated insurance information

declaration by all patients. The importance of the PAD conducting these activities at the time of admission, rather than once processed through the billing office, will significantly increase when BUMED adopts the electronic claims submission process as mandated by FY02 and prescribed in section 9.5.6.1.

9.5.5.3. Interviewing Techniques.

Conducting brief interviews at the time of admission assist in facilitating the expedient submission of clean claims. The cooperation of the PAD officer, UBO officer, and the heads of other departments is crucial to gathering the necessary information to successfully recover legitimate reimbursements. The following techniques should be employed when interviewing new patients.

a. During the interview process, maintain a friendly and professional demeanor. Initially the interviewer should ask the patient if they or their spouse are employed or retired. Most employers subsidize health insurance premiums for employees and this may be extended to an employee during retirement. The next question the interviewer should ask the patient is, "What is your health insurance company or HMO plan?," followed by, "May I see your insurance card?" The goal of the interview is to obtain the insurance information **without asking**, "Do you have health insurance?" The interviewer should ask the patient if their admission and/or visit are due to an injury sustained in an accident and, if so, obtain relevant accident insurance information.

b. Specific health insurance questions may include, but are not limited to: policyholder's name and policy number; effective dates of coverage, and if the policy listed is expired, the end date of coverage; whether the policy is a group policy, the name of the group and group number; whether the policy includes family members, and if so, which ones; whether pre-certification by the insurer is required for an inpatient stay and the phone number to call for pre-certification; covered benefits under the plan, amount of deductible, percentage of costs covered under the policy, if the policy covers pharmaceuticals, etc.; and the health insurance company's mailing address.

c. If the insurance information is already contained in CHCS, verify that the information is correct, make any required changes, and in the Pre-certification and/or UR free text fields, enter the date the information was verified. Verify insurance information for billable policies and enter it into the Third Party Outpatient Collection System (TPOCS) or any other outpatient billing system being utilized, at the same time it is entered into CHCS. Do **not** enter CHAMPUS supplements, income (or wage) supplemental policies, or any other non-billable policies into TPOCS or other outpatient billing system.

d. For all newly identified billable policies, check CHCS for prior admissions and outpatient visits and verify that insurance claims were filed and payment received for all treatment provided during the policy effective dates. Note any register numbers for admissions less than two years old but within the effective dates of the insurance policy. Check all family members listed on the policy for prior

admissions and verify that payment has been received for any prior admissions.

9.5.5.4. Mandatory Compliance By Health Insurance Carriers.

The following points outline requirements and provisions to be considered when dealing with health insurance carriers.

1. Insurance companies and OHI plans are subject to the provisions of 10 U.S.C. 1095 and 32 CFR 220. According to law, insurance companies can **not** deny claims based on the fact that care was rendered in a Government facility (PL 99-272).

2. MTFs may reach understandings with third party payers on claims, procedures and other administrative matters, if such understandings are **not** preconditions to complying with State and local statutory and regulatory requirements. However, MTFs shall **not** enter into participation agreements with payers. Participation agreements are predicated on State and local laws, whereas, MTFs are governed by Federal statutes and/or regulations. Payment is **not** contingent upon the military facility entering into a participating hospital agreement with the insurance entity.

3. Insurance companies shall **not** deny full reimbursement of claims based on the premise that it will reimburse only the amount the patient would have been liable for had the insurance policy not existed. Denial of claims for this reason or any other invalid reason shall be referred to the NLSO for assistance.

9.5.5.5. Authorization To Release Medical Information in Support of TPC.

Upon request by representatives of third party payers, MTFs shall make available applicable healthcare records of the patients for whom insurance payment is sought. This applies **only** to those records necessary to verify services provided and to confirm that permissible terms and conditions of the plan were met. Do **not** bill the insurance carrier for copying records in this scenario. Inform patients when insurance information is collected that medical information relevant to an episode of care being billed will be provided to third party payers if requested. Additional authorization for release of applicable medical records is **not** required **except** in the case of alcohol and/or drug abuse, AIDS, and sickle cell cases. Release of Information from medical records is the responsibility of PAD personnel.

9.5.5.6. Billing Activities.

Outlined below are procedures for performing billing activities.

1. The MTF shall bill allowable charges for DoD beneficiary patients to insurance carriers or Government Agencies or programs as appropriate. All activities are required to have a comprehensive compliance program in place to comply with the requirements of third party payors. A Compliance Audit Checklist is provided

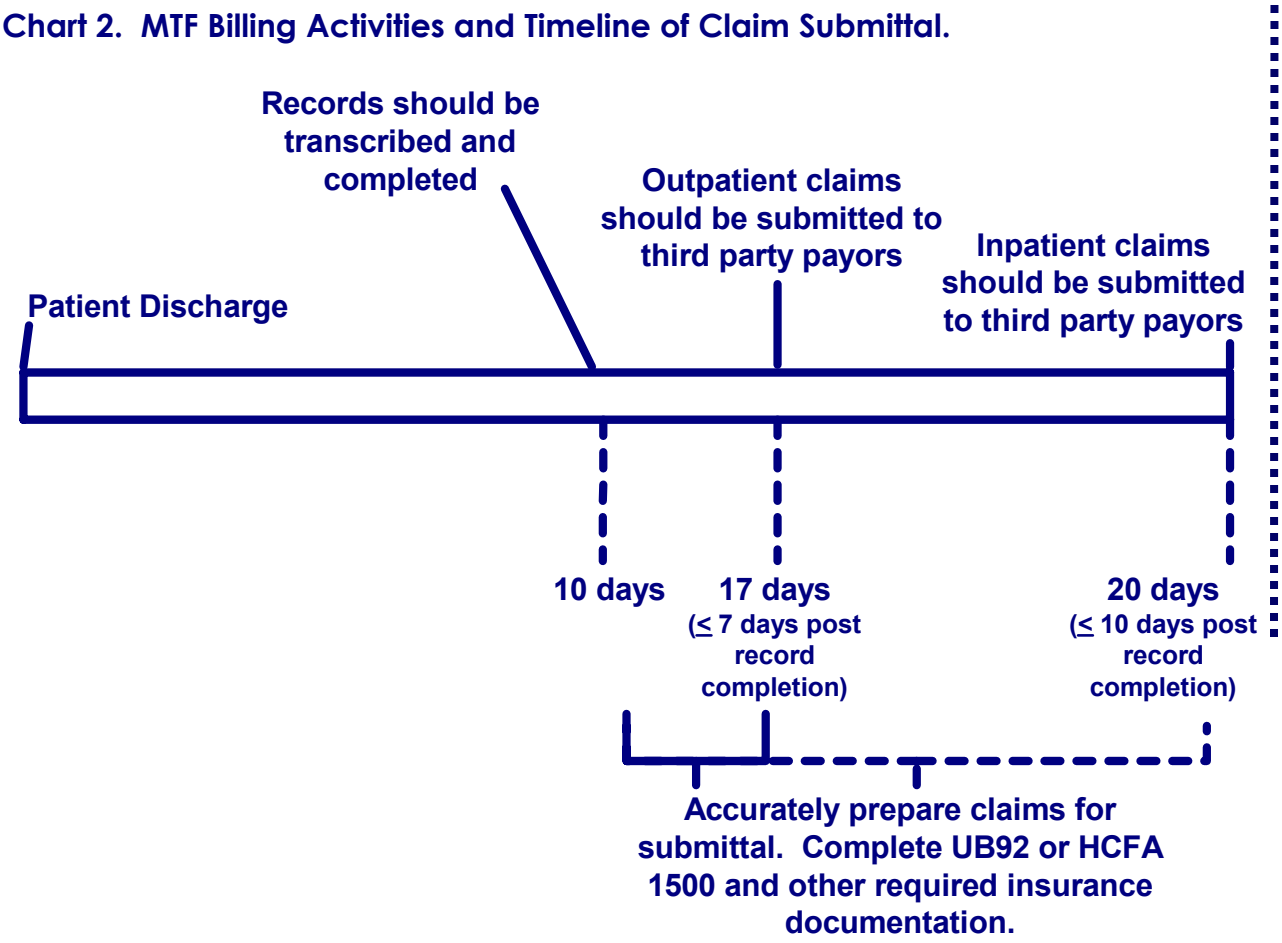
in Appendix II.

2. Facilities that are part of a larger system and rely on a parent MTF for support are considered subordinate facilities. Subordinate medical facilities that issue third party billings establish and maintain memorandum accounting records as required by the parent MTF. The memorandum accounting records shall include the following data:

   a. Patient identification data;
   b. Action taken on each claim;
   c. Amount billed;
   d. Amount collected;
   e. Amount in dispute;
   f. Delinquent amount; and
   g. Final account disposition.

3. MTFs shall accurately prepare and submit claims to third party payers using the UB-92 or the HCFA 1500, Health Insurance Claim Form. To the extent practical, MTFs shall comply with the data elements and code specifications of the National Uniform Billing Committee (NUBC) and the Uniform Claim Forms Task Force for submitting claims to third party payers. The MTF shall prepare and send inpatient claims to the third party payer within 10 business days following transcription and completion of the medical record. Outpatient claims shall be prepared and sent within 7 business days of the outpatient encounter. The TPC officer shall check the report of discharged OHI patients to determine their medical record coding status. The TPC officer coordinates with the PAD officer to ensure that records are completed and/or coded within 10 days following the patient's discharge from the MTF. In situations involving long term hospitalization of beneficiaries, interim claims are to be prepared on a periodic basis, not to exceed 30 day intervals. Do **not** prepare interim claims for those patients billed under a DRG methodology.

Chart 2. MTF Billing Activities and Timeline of Claim Submittal.



4. The Under Secretary of Defense, Comptroller (USD,C), in coordination with OASD (HA), establishes the rates and the methodology used for billing third party payers. The USD, C reviews, revises, and publishes the rates each fiscal year in a DoD memorandum and in the Federal Register. MTFs are **not** authorized to establish local rates.

5. **Two quick reference tables to assist with claims and reporting are included below**. The Type of Services Billed by Beneficiary Category (Table 2) indicates what services to bill by beneficiary category. The Type of Services Billed by Insurance Policy (Table 3) indicates what services to bill for each type of insurance plan.

Table 2. Types Of Services Billed By Beneficiary Category.

Types Of Services Billed By Beneficiary Category				
Beneficiary Category	**Inpatient Hospital Billing**	**Outpatient Visit Billing**	**Ancillary Services Billing**	**No-Fault Accident Billing**
Active Duty	NO	NO	NO	YES
Retiree	YES	YES	YES	YES
Family Member	YES	YES	YES	YES

Table 3. Types Of Services Billed By Insurance Policy.

Types Of Services Billed By Insurance Policy			
Type of Insurance Policy to be Billed	**Inpatient**	**Outpatient**	**Ancillary**
Private Enrollment Plan	YES	YES	YES
Group Health Plan	YES	YES	YES
Employer Health Plan	YES	YES	YES
Association and/or Organization Health Plan	YES	YES	YES
No-Fault Automobile Insurance	YES	YES	YES
Third Party Automobile Liability (Tort Claim)	YES	YES	YES
Medicare Supplemental Plan	YES	YES*	YES**
Workers' Compensation Plan	YES	YES	YES
CHAMPUS Supplement	NO	NO	NO
Income Supplement	NO	NO	NO

- Outpatient to the $100 deductible which may have to be refunded if the patient receives health care outside the MTF and the deductible needs to be applied to the external bill.

** Ancillary services (including prescription drugs) to the extent of policy coverage.

6. For inpatient hospital care, rates are based on DRGs.

7. For outpatient medical care, use the appropriate clinic or procedure rate established and published annually by USD, C. For ambulatory surgery cases, use the separately established Ambulatory Procedure Visit (APV) rate.

8. If an MTF provides “ancillary services requested by an outside provider” (formerly known as a high cost ancillary services (HCAS)), prescription drugs, or other procedures requested from a source other than a Uniformed Services facility and not incident to an outpatient visit or inpatient service at the MTF, file third party health insurance claims using the applicable rates. The threshold dollar amount for billing HCAS and prescription drugs is published in the annual rate package. <u>As of 16 February 2000 the threshold for prescription drugs requested from a source other than an uniformed services facility is zero dollars.</u>

9. When a civilian physician provides healthcare services in an MTF under the Partnership Program for insured family members and retirees, bill the third party payer for the total charge, minus the professional component. Thus, bill the net charge of hospital and ancillary services components **only**.[12] The civilian physician bears the responsibility for billing the third party payer on a primary basis and CHAMPUS on a secondary basis for the professional portion of the bill.

10. Under TRICARE contracts, the MTF and managed care contractor can negotiate a resource sharing arrangement (the contractor hires an individual or individuals to work in the MTF). Under such an arrangement, the MTF is responsible for filing third party claims using the established rates for patients treated by a resource sharing provider.

11. For patients scheduled for air evacuation through the Global Patient Movement Requirements Center (GPMRC), enter all insurance information in the Defense Medical Regulating Information System (DMRIS). GPMRC will perform the billing and collection activities for these patients.

12. The TPC office shall **not** charge insured family members and retiree patients for medical services or subsistence charges. These amounts are considered covered and payable by the plan. However, if no payment is received or expected from the third party payer, the TPC office shall bill the patient for the family member rate amount **only**.

13. DoD beneficiaries shall **not** pay the MTF any deductible or co-payment amounts imposed by the third party payer. A beneficiary is any person eligible for benefits and authorized treatment in a Uniformed Services facility as covered by 10 U.S.C. 1074 and 10 U.S.C. 1076 (a) and (b). Beneficiaries may be retirees, family members of retirees, or family members of active duty personnel. For automobile insurance, authority to collect extends to active duty members of the Uniformed Services.

14. HMO plans are to be billed even though HMOs typically only pay for emergent care, urgent care, OPT-OUT (or point-of-service), and out-of-service area care. MTFs shall:

    a. Identify patients with HMO coverage;
    b. Pre-certify admissions, file, and pursue all claims with HMOs (inpatient and outpatient) with OPT-OUT provisions;
    c. Pre-certify all admissions for emergent, urgent and out-of-service area admissions;
    d. Identify all outpatient treatment for emergent, urgent and out-of-service area care; and
    e. File and pursue resultant claims with gatekeeper HMOs.

15. Separate claims are required for the mother and the baby in an inpatient delivery

case.

16. A separate charge for multiple outpatient visits on the same day to different clinics is billed. Multiple visits on the same day to the same clinic will result in **only** one charge.

17. Title 32 CFR 220.2d states that executed, written assignment of benefits to an MTF is **not** necessary. MTFs have statutory assignment of benefits, and third party payers must pay MTFs directly. The MTF shall **not** attempt to collect from the patient any amounts erroneously paid to the patient by a third party payer. To ensure proper payment is made, it is necessary to annotate "Y" for YES in field 53 of the UB-92. This will indicate the assignment of benefits to the MTF as opposed to the patient.

18. Medicare supplemental insurers are required by law to accept TPC claims as involving Medicare-covered services. They **cannot** deny a TPC claim on the grounds that no claim had been submitted previously by the provider or beneficiary for payment under Medicare. The obligation of a Medicare supplemental plan to pay shall be determined as if the MTF were a Medicare-eligible provider and the provided services as if they were Medicare-covered services. In general, Medicare supplemental plans are responsible for paying amounts comparable to beneficiary out-of-pocket costs under normal operation of the Medicare program. Currently, efforts to collect from Medicare supplemental policies for covered services, with the exception of inpatient Medicare Part A deductible amounts, are deferred. The obligation to pay the Medicare inpatient deductible amount **only** applies to Medicare supplemental policies that cover the inpatient deductible. The Medicare supplemental insurer shall **not** be obliged to pay the MTF if the benefit is required to satisfy a patient's inpatient deductible in a civilian hospital arising from an admission within the same Medicare benefit period. If the benefit has already been paid to a facility of the Uniformed Services, it shall be refunded to permit the benefit to be paid to the civilian hospital. This will ensure that duplicate payment from the insurer will **not** occur and that beneficiaries will **not** be left without insurance coverage for an out-of-pocket expense in connection with the inpatient deductible. However, in all cases when the Medicare supplemental payment is refunded, the patient is to be billed the appropriate subsistence amount.

19. DoD collection authority under 10 U.S.C. 1095 was expanded to include automobile liability and no-fault insurance policies. For these types of cases, this extends to active duty members as well. See Section 9.6, Medical Affirmative Claims, for more information.

9.5.6. Collection Activities.

The processes and protocols which should be followed in seeking accounts receivable remittance are described below. The proper actions to be taken to

follow-up on claims inquiries, establish internal controls, and report progress are outlined.

9.5.6.1. Electronic Claim Submission.

Activities are encouraged to adopt electronic billing procedures as soon as possible. In accordance with the Health Insurance Portability and Accountability Act (HIPAA) PL 104-191, a series of changes are applicable to the BUMED billing and collection activities. It is **required** that all health plans and providers accept the standard electronic claim recommended by the legislation and the electronic claim submittal program. Under the National Health Plan ID program developed by the Healthcare Financing Administration (HCFA), the military health services program would be required by FY 02 (planned) to be a participant in the National Health Plan ID registry. These changes will be mandated at a date to be determined and a discretionary transition period began FY00. The National Health Plan ID program, with the HCFA serving as its authorizing agent, is to standardize the claim processes employed by the various healthcare providers and utilize electronic date interchange. Inclusion within the registry and employment of electronic claims acceptance and submission will be mandatory.

Implementation of the National Health Plan ID system will impose the following relevant changes to the BUMED billing and collection activities.[13]

a. Forms used in the claim submittal process will be streamlined across health insurance providers resulting in singular forms for each type of transaction.
b. Third party payer information (i.e. claim submittal routing) will be available via a searchable online registry. Accuracy of insurance carrier information will be ensured by the assignment of the National Provider Identification number.
c. Explanation of benefits will be available for calculating accounts receivable amount.
d. Claims will be submitted electronically. Preparation and submittal of claims could be submitted the same day.

The bottom line impact to the BUMED billing and collection activities from these changes will be:

a. 100% “clean claim” submittal and 100% accurate routing to third party payer;
b. 100% identification of beneficiaries with OHI; less than 10% of the population is insured solely by the military health system;
c. Savings of 75% in incurred costs for preparing electronic vice paper submittals;
d. Lessen work load on limited collection agent staff;
e. Speed receipt of payment to an average of 7 days; and
f. Number of invalid claims drastically reduced (pending inclusion of explanation of benefits module included in the registry).

9.5.6.1.1. Applicable Collections Transactions.

BUMED activities should note the specific encounters and subsequent transactions that are subject to the electronic claims submittal process and the National Health Plan ID program. The following transactions, per the Department of Health and Human Services preliminary report on instituting the National Health Plan ID program, are within the purview of the HIPAA and thus the National Health Plan ID program.

- Health claims or equivalent encounter information, used to submit health care claim billing information and/or encounter information from physicians and other health care providers to health plans either directly or through intermediary billers and claims clearinghouses.
- Health care payment and remittance advice, used by a health plan to make payment to a financial institution for a health care provider and/or to send an explanation of benefits or remittance advice directly to a health care provider.
- Health claim status, used by health care providers and patients to request the status of a claim or encounter from a health plan.
- Enrollment and disenrollment in a health plan, used by employers providing work-based health insurance and health plans to share information about employees' coverage.
- Eligibility for a health plan, used to inquire about eligibility, coverage or benefits associated with a health plan, employer, plan sponsor, enrollee or dependent.
- Referral certification and authorization, used to transmit health care service referral information between health care providers and plans.
- First report of injury, used to report information about an injury or illness to entities interested in the data for statistical, legal, claims and risk-management processing requirements.

9.5.6.1.2. Information Systems.

The shift to electronic claims submittal will impact the information systems in place to address collections within BUMED's area of responsibility. CHCS, TPOCS, DEERS, and OMDAS will be impacted by HIPAA. Correlation of fields of data between these programs internally as well as the National Health Plan ID system will be critical to expediting collections. DEERS will also be affected in that data elements which are currently required on claims unique to TRICARE be captured by employing the HIPAA 835/837 data set or the DEERS 834 data set. A collections module should be incorporated into STARS-FL. This program is used to provide information at the field level and thus, it is the best existing program to utilize to gauge collection efforts.

9.5.6.1.3. Claim Coding.

BUMED activities follow the industry standard of employing CPT and ICD-9-CM codes to document treatments and diagnoses. Corresponding to the Explanation Of Benefits of the health plan of those beneficiaries with OHI determines whether there is a potentially recoverable claim. These codes have been adopted by the National Health Plan ID program, however that will likely only

be the case for the pilot year of the program. Following the pilot year of the program in FY00 it is expected that the next major modification will be to develop and migrate to a singular framework for coding. It is expected, and alluded to in the regulation and by the Department of Health and Human Services, that the diagnosis section of the ICD-9-CM will be replaced by the clinical modification section of the ICD-10-CM as early as FY01. The newly launched CPT-5 will likely be an integral part of this singular coding framework. BUMED personnel involved in all aspects of the coding process should familiarize themselves with these anticipated changes to ease the transition.

9.5.6.2. Follow-up Claims Inquiries.

If reimbursement is not received within 30 days of the initial claim, submit a written follow-up letter with a copy of a completed DD Form 2569-Third Party Collection Program-Insurance Information form. Conduct at least one additional follow-up letter 60 days after the initial claim submission if payment has not been remitted. As is the case with all steps in the collections process, once all BUMED activities have instituted the electronic claims submittal processes, reimbursement should be received in a significantly shorter period of time. Settlement of claims is projected to be in less than 14 days of claim submittal. Follow-up efforts should reflect this as appropriate.

9.5.6.3. Referral of Outstanding Claims.

Refer TPC accounts receivable to the supporting legal office for legal action within 180 days of initial billing, but not more than 270 days from the date of discharge or outpatient visit, unless there is clear evidence the claim will be paid. Collections made by the NLSO shall be deposited into the MTF O & M account. Review all outstanding TPC accounts to ensure they are valid claims before referring them to the NLSO. Close outstanding TPC claims that fall into one of the following categories for valid denial; amount of coverage, care not covered, CHAMPUS and/or income supplemental plans, Medicare supplemental plans, HMO, no utilization review, patient co-pays and deductibles, and other. The records of these accounts must be clearly documented and the reason for closure without collection or collection for less than 100% of the claimed amount must be stated.

9.5.6.4. Deposits.

Third party collections are deposited to the O & M appropriation of the MTF providing the medical services. Collections are deposited in the year received, **not** in the year in which medical care was rendered or billed. DoD policy documents on this issue are included in Appendix III.

9.5.6.5. Validating Accuracy of Payments.

The TPC office is responsible for ensuring the accuracy of third party payer payments and validation of the payer's Explanation of Benefits (EOB) to ensure that the insurance carrier has processed the claim properly. At a minimum, the TPC office shall verify the following:

a. All charges on the insurance claim are listed on the EOB;
b. All deductibles, co-payments and any other pertinent factors affecting insurance payments have been considered;

c. A valid explanation is given for unpaid or unprocessed charges;
d. Codes listed on the EOB match the codes on the insurance claim;
e. Payment meets expectations and appropriateness of any pre-certification penalty; and
f. Reductions in payment by the third party payer must be validated. To reduce the MTF's charges, a carrier must prove that the average reimbursement amount in their provider network for the same service is lower than that charged by the MTF, and the MTF (or an authorized Government representative) must agree to the lower amount as per 32 CFR 220.8. Any such reductions made by the carrier are to be considered **invalid** and must be investigated.

9.5.6.6. Disposition of Claims Files.

TPC claim files shall be maintained until paid in full or appropriately closed and examined in the post-settlement review process and for not less than 6 years and 3 months thereafter to preserve the integrity of the audit trail.

9.5.7. Minimum Internal Controls.

A minimal set of internal controls must be in place to ensure the integrity of the third party collections process. An outline of these minimal safeguards is provided below.

1. The MTF Commanding Officer shall ensure that appropriate procedures are employed to minimize the risk of theft, misuse, and misappropriation of funds. The individual responsible for billing shall not also receive, post, and deposit funds. Accounting records shall be maintained to provide adequate audit trails.

2. The officer responsible for TPC, MSA, and MAC oversight shall ensure the separation of duties with a minimum of three individuals (where possible). Separate individuals shall be assigned to:
   a. Prepare and mail claims;
   b. Receive (receipt), post and deposit checks and validate payments; and
   c. Reconcile TPC Program accounting and reporting records.

3. The MSA officer shall:
   a. Receive and open mail including checks or payments; and
   b. Ensure checks are posted (recorded) and deposited promptly.

4. The TPC officer shall:
   a. Forward TPC Program checks or payments received in the mail to the MSA officer;
   b. Ensure collections are recorded accurately and when earned;
   c. Reconcile insurance amounts paid with total charges to validate payment of the full amount, less deductibles and co-payments;
   d. Ensure insurance payments are validated and that local procedures regarding claim closure and disputed claims are followed;
   e. Ensure documents indicating amounts paid and/or collected equals amounts

deposited; and

f. Reconcile TPC records with MSA and TPC deposits, and reconcile TPC reports with Accounting and Finance office records.

9.5.8. TPC Program Annual Reports To Congress.

Annually, each MTF shall submit a narrative report to the Bureau of Medicine and Surgery. The Bureau of Medicine and Surgery shall report to OASD(HA) the amount collected by facility from third party payers during the preceding fiscal year and the amounts requested, by facility, for Operations & Maintenance (O & M) for the previous fiscal year, the fiscal year for which the report is submitted, and the next fiscal year. The TPC Program Annual Report to Congress is due at OASD(HA) by January 15, each year for the previous year. A sample TPC report is provided in Table 4.

Table 4. Sample TPC Program Annual Report.

Sample TPC Program Annual Report

Base / Facility	Inpatient Collections FY97	Outpatient Collections FY 97	Total Collections FY97	FY97 O & M Budget Actual	FY98 O & M Budget Estimated	FY99 O & M Budget Requested
MTF 1						
MTF 2						
MTF 3						
MTF 4						
Total						

9.5.9. Policy for Third Party Collections Metrics and Reporting.

In order to monitor the Third Party Collection Program's progress and to provide benchmark data to the various facilities, a standardized report generated by the MTFs is required on a quarterly basis. This report will provide valuable data to monitor the following performance metrics that are critical in any evaluative process.

9.5.9.1. Third Party Collections Performance Metrics.

Performance metrics are necessary to gauge collections efforts across all facilities. Table 5 contains metrics segregated according to the stage of the collection process. These performance measures should be mated with the broader scoped collection process.

Table 5. Collection Agent Performance Metrics & Derivation.

Collection Agent Performance Metrics & Derivation	
Performance Metrics	**Computation**
OHI Rate	Number of Claims Number of Non-Active Duty Inpatient Dispositions or Outpatient Visits
% Claims Paid	No. of Collections No. of Claims
Collected to Billed Ratio	$ Amount Collected Current FY Total Amount Billed
Net Amount/Claim	Amount Collected Current FY No. of Collections
Cost of Collection	EBH expenditures $Amount Collected Current FY
Average Uncollected Claim	$Amount Remaining (No. of Claims – No. of Collections)
Average Collection Period (days)	$ remaining uncollected (Total $ billed/365)
$ remaining uncollected	(total inpatient $ billed + total outpatient $ billed) – true $ collected
Days Accounts Receivable	Average Collection Period $ remaining uncollected

A calculation of total net revenue should be used as the fundamental measure of TPCP effectiveness. This measure, used to establish a baseline, can be paired with other performance metrics to evaluate program effectiveness. Viewed in tandem with other ratios, like those exhibited will assist in pinpointing the specific areas where further efficiencies can be realized.

9.5.9.2. Third Party Collections Reporting.

The MTFs shall submit the report to their HSO for consolidation and submission to BUMED. Each quarter, BUMED shall submit a consolidated electronic data file as well as a merged data file with MTF detail. Quarterly TPC reports are submitted to TMA / RM no later than 30 days following the end of the quarter. The information required is specified below. The reports shall contain

cumulative data for the current fiscal year and each of the two prior fiscal years. In addition, each activity shall submit to BUMED an annual report as to how the amount of funds collected under the auspices of the TPC program was used by the activity. It is not necessary to track specific funds collected for the TPC program through the accounting systems to the point of expenditure. This report is due to BUMED within 90 days of the end of each fiscal year. No specific format for the report is required.

9.5.10. Instructions for Outpatient/Inpatient TPC Collections Quarterly Reporting.

A quarterly report of third party collection program performance must be submitted to BUMED by the 15th day following the close of the quarter being reported. Inpatient and outpatient billing and collection activity at the MTF will be summarized for the quarter in a report prepared in the format outlined in the following paragraphs. A different form is completed to illustrate the collection activities for inpatient and outpatient transactions. BUMED has responsibility for consolidating the two reports and submitting a summary report in addition to the individual reports to TMA / RM. This report is also web-based and instructions are available on the website. Personnel should contact BUMED-14 to gain access.

The fiscal year identity of each claim shall be maintained and shall be based on the date that the medical services are rendered. Claims for inpatient stays, which span two fiscal years (FYs), shall be reported for the FY in which the patient is discharged. Care rendered in a FY shall be reported for that FY, regardless of what FY the collection is made. Collections, though, shall be deposited to the operations and maintenance appropriation of the activity in the year in which collected regardless of the year the claim was filed for care rendered. For example, collection of a claim for care rendered in FY98, which is collected in FY99, would be reported as a collection made in FY99 even though the claim originated in FY98. BUMED will prepare a separate inpatient and outpatient summary report, which consolidates the results of all Navy MTFs. The format for inpatient and outpatient reports is the same, however the information being requested may differ with regards to dispositions or visits, which will be described below.

Exhibit 15. Quarterly Inpatient and Outpatient Billing and Collection Activity Report – MTF Level.

UNIFORM BUSINESS OFFICE - DATA REQUEST						
THIRD PARTY COLLECTION PROGRAM- REPORT ON PROGRAM RESULTS				SEGMENT REPORTED (Check one) INPATIENT [ ]		OUTPATIENT [ ]
. QUARTER ENDING (MMYY)		2. REPORTING MILITARY TREATMENT FACILITY (MTF)		3. DEFENSE MEDICAL INFORMATION SYSTEM (DMIS) ID NO.		
PART I						
. REPORTING PERIOD (See Note 1)						
FISCAL YEAR (FY)	NO. OF NON-ACTIVE DUTY INPATIENT DISPOSITIONS/VISITS	NO. OF CLAIMS	NO. OF COLLECTIONS	NO. CLAIMS DIVIDED BY DISPOSITIONS/ VISITS (%)	TOTAL $ AMOUNT BILLED	
(1)	(2)	(3)	(4)	(5)	(6)	
. CURRENT FY						
RIOR YEAR (PY)						
. PY 1						
. PY 2						
	$ ADJUSTMENTS AND REFUNDS (See Note 2)	$ AMOUNT COLLECTED PY 2	$ AMOUNT COLLECTED PY 1	$ AMOUNT COLLECTED CURRENT FY	$ AMOUNT REMAINING UNCOLLECTED (See note 3 (6)-[(7)+(8)+(9)+(10)]	
	(7)	(8)	(9)	(10)	(11)	
. CURRENT FY						
. PY 1						
. PY 2						
PART II						
EASON CODES	5. DISTRIBUTION OF REMAINING UNCOLLECTED AMOUNTS			6. UNCOLLECTED AMOUNTS SUBDIVIDED BY FY ($) (See notes 1 and 4)		
				a. FY	b. FY	c. FY
1	OPEN CLAIMS (Requires additional follow-up action by MTF for resolution)					
2	TRANSFERRED TO EXTERNAL AGENT (e.g., JAG) (Excluding MAC)					
EASON CODES 3-7. THIRD PARTY REDUCED/DENIED PAYMENT FOR INVALID REASONS (Requires additional debt collection/legal action)						
3	MTF NOT A PARTICIPATING HOSPITAL					
4	PLAN EXCLUDES MILITARY HOSPITALS OR BENEFICIARIES					
5	PATIENT HAD NO OBLIGATION TO PAY					
6	INSURER PAID PATIENT DIRECTLY					
7	OTHER (Explain)					
TOTAL OF ALL OPEN CLAIMS (Reason Codes 1 through 7)						
REASON CODES 8-17. CLOSED CLAIMS. THIRD PARTY PAID IN FULL OR REDUCED/DENIED PAYMENTS (No further action required because unpaid amount is not a valid claim)						
8	AMOUNT OF COVERAGE (i.e. plan pays less than 100%)					
9	PATIENT NOT COVERED, CARE PROVIDED NOT COVERED, OR POLICY EXPIRED					
10	TRICARE AND/OR INCOME SUPPLEMENTAL PLANS					
11	MEDICARE SUPPLEMENTAL PLANS					
12	HEALTH MAINTENANCE ORGANIZATION (HMO)/PPO (i.e. nonemergency out-of-plan care not covered)					
13	MTF DID NOT COMPLY WITH UTILIZATION REVIEW PROCEDURES (i.e. pre-admission screening, concurrent review, second surgical opinions, etc.					
14	REFUNDS					
15	PATIENT COPAYS AND DEDUCTIBLES					
16	OTHER (Explain) (Example - third party provided lower prevailing vs. amount billed)					
17	OTHER (Explain)					
TOTAL OF ALL CLOSED CLAIMS (Reason Codes 8 through 17)						
OTES:						
. All activity for amounts claimed and collected shall be reported in the fiscal year that the services were rendered (i.e. care provided in FY 1998 will be eported as an FY 1998 claim and collection, regardless of the year payment is received). This requires cut-off billing for all inpatients at fiscal year end.						
. Amounts reported in Part 1, Column (7) for each fiscal year shall equal the subtotal for Reason Codes 8-16 in Part 11, for the respective fiscal years.						
. Amounts reported in Part 1, Column (11) for each fiscal year shall equal the subtotal for Reason Codes 1-7 in Part II, for the respective fiscal years.						
. Each quarterly report shall be cumulative for the current and two prior fiscal years.						

9.5.10.1. Instructions for Completing Quarterly Inpatient and Outpatient Billing and Collection Activity Report.

The following instructions are provided for completing the quarterly inpatient and outpatient billing and collection activity report. Under "Segment Reported", check either Inpatient or Outpatient as applicable.

1. Quarter Ending: Enter the last month of the quarter and the FY of the reporting period.

2. Reporting MTF: Enter the reporting MTF or if a consolidated report, enter the branch of service and reporting office.

3. DMIS ID: Self explanatory
   a. Reporting Period:
   b. Enter the fiscal years being reported in the appropriate box.
   c. **No.** Of Non-Active Duty Inpatient Dispositions (inpatient): Exclude only active duty dispositions for the inpatient reports and active duty visits for the outpatient reports.
   d. **No.** Of Claims: Enter the total number of insurance policies billed for patients dispositioned/patients seen during the fiscal year specified. If multiple billings are sent to the same insurance company, as in the case of a follow-up, only one claim will be recorded (therefore, this may not directly correlate with number of visits / admissions). If two different insurance companies are ultimately billed for the same period of care, then the number of claims will be two since the policy numbers will be different.
   e. **No.** Of Collections: Enter the number of collections made against billings. Multiple payments by one insurer against a billing for a single episode of care counts as one collection. Should payments be received from two different insurance companies, which were billed for the same period of care, then two collections should be counted.
   f. **No.** Of Claims Divided by Dispositions/Visits: Self explanatory. Use dispositions for inpatient report, visits for outpatient report.
   g. Total $ Amount Billed: Record the total amount of billings for the patients dispositioned for inpatient reports or for outpatient visits for the outpatient reports during the fiscal year specified. Billing amounts shall be reported for the fiscal year in which the patient is dispositioned or when the patient was seen on an outpatient basis regardless of when the bill is actually prepared. For instance, the amount billed for a patient discharged/seen as an outpatient on 30 Sept 98 would be reported as FY 98 billed charges even though a bill may not have been actually prepared until FY99.
   h. Adjustments And Refunds: Enter only the amount of billings which were determined to be invalid and were justifiably reduced or denied by insurance companies in lines 7-12. The amount for each fiscal year in this column should equal the subtotal of reason codes 7 through 12 in Part II of this report.
   i. $ Amount Collected PY 2: Enter the amount of collections for prior year (PY)

2 billings, which were received during prior year 2. For instance, if the report is for the Fourth Quarter 1998, report the amount of collections for FY 96, which were made in FY 96. Note that no entry should be made in this column for the current year or prior year 1.

j. $ Amount Collected PY 1: Enter the amount of collections for prior year 2 and prior year 1 billings received during prior year 1. Using the example of a Fourth Quarter report for FY 1998, collections for some of the patient dispositions or outpatients seen during 1996 (prior year 2) may not have been collected until FY 1997 (prior year 1). The amounts collected in FY 1997 for patients dispositioned or seen as outpatients in FY 1996 should be reported on the PY 2 line. No entry should be made in the column for the current year.

k. $ Amount Collected Current FY: Enter the amount of collections for prior year 2, prior year 1, and the current year, which were received during the current year. The total of the Current year, PY 1 and PY 2 should equal the amount deposited to the appropriation of the MTF for third party collections for the current year. Amounts collected are deposited to the fiscal year in which the collection is made regardless of the fiscal year that the patient was dispositioned or seen as an outpatient.

l. $ Amount Remaining Uncollected: Enter the total amount remaining to be collected for each of the fiscal years being reported. The amount in this column for each fiscal year should equal: a) the total amount reported in block (6), reduced by the amounts reported in blocks (7), (8), (9), and (10), and b) the amount in the subtotal for reason codes 1 through 7 in Part II of this report.

4. Distribution of Remaining Uncollected Amounts: This first section represents the current open accounts receivable for the activity's TPCP. Reason Codes 2 through 7 represent invalid denials by insurance companies and require follow up action by the MTF. In the second section, Reason Codes 8 through 17 represent valid amounts denied by third party payers. No follow-up action is required for claims closed because of reasons indicated in lines 8 through 17.

5. Uncollected Amounts Subdivided by FY ($): The subtotal for reason codes 1 through 7 must equal the amount reported in block (11) of part I of this report. The subtotal for lines 8 through 17 must equal the amount reported in block (7) in Part I of this report.

9.6. Medical Affirmative Claims.

9.6.1. General.

The following general information defines and outlines the scope of medical affirmative claims.

1. The Medical Affirmative Claims (MAC) Program (42 U.S.C 2651-2653 and 28 CFR 43, the Federal Claims Collection Act 31 U.S.C. 3711-3720A and 4 CFR 101-105, and the Third Party Collection Program, 10 U.S.C. 1095, and 32 CFR 220

apply to these claims. This Chapter may not reflect the methodology for handling MAC claims at all commands due to the different levels of legal support available to them. Deviations from the guidance contained herein shall be reported to BUMED-14S and the Program Manager.

2. The MAC Program provides the statutory and regulatory authority to recover the reasonable value of medical care rendered for injuries or illnesses provided at Government expense to active duty members, dependents (as defined at 10 U.S.C. 1072, and retirees (as defined at 10 U.S.C. 1074(b), under circumstances creating third party tort liability.

    a. MAC includes all forms of liability or tort based insurance such as:
        - Automobile (including uninsured and/or underinsured);
        - Boat and Airplane;
        - Product and/or Manufacturers' (i.e., defective products);
        - Premises;
        - General Casualty (e.g., "slip and fall") or Umbrella (covering a variety of real or personal properties—business, home, farm, boat, car, airplane, etc.);
        - Homeowner's and/or Renter's;
        - Medical Malpractice (other than Federal providers).

    b. It includes all types of contract based medical indemnity insurance or coverage such as:
        - Workers' Compensation (other than Federal employees) No-Fault and/or Personal Injury Protection (PIP) Automobile Accidents;
        - Medical Payments (automobile accidents and defective products—some policies);
        - Commercial and/or Public Premises;
        - Boat and Airplane (most policies);
        - Homeowners' and/or Renters'.

3. The Third Party Collection Program provides a statutory and regulatory basis for recovery from automobile insurance for the costs of healthcare services rendered to authorized beneficiaries (active duty, dependents and retirees), for illnesses or injuries sustained in a recoverable accident, including automobile liability, no-fault and/or PIP, and uninsured and/or underinsured coverage. Section 1095 of 10 U.S.C. also authorizes the deposit of collections "under any other provision of law from any other payer" to the responsible MTF's O & M account. This includes reimbursements from both TPC and MAC Programs.

9.6.2. Recovery Judge Advocate Responsibilities.

The recovery judge advocate plays a key role in the determination of claims to pursue and the settlement of those claims. Following is an itemization of the primary responsibilities of the recovery judge advocate.

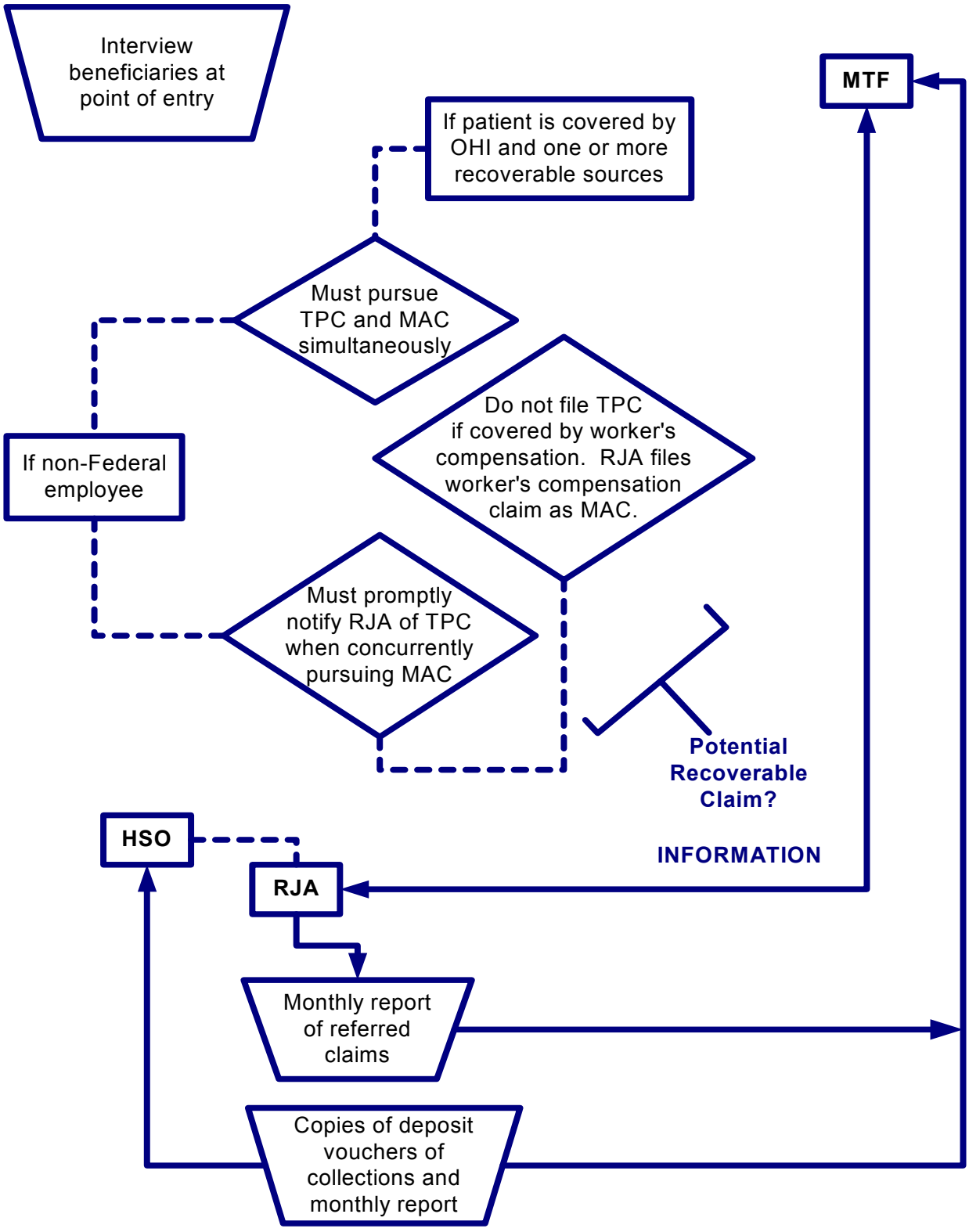
1. The designated Recovery Judge Advocate (RJA) is responsible for the assertion and compromise, waiver, or settlement of claims arising from an injury or illness as a result of a recoverable accident. The RJA is responsible for determining if a patient's treatment represents a potential recoverable claim.

2. MTFs shall cooperate and collaborate with their supporting RJA. Healthcare Support Offices shall execute a Memorandum of Understanding (MOU) with servicing Navy Legal Service Offices. Each MTF must establish and implement procedures to facilitate the exchange of information necessary to support recovery activities. MTFs and RJAs shall coordinate to ensure that inpatient and outpatient records (including emergency room, physical therapy, and outpatient records), and requests for information from third parties are screened to identify potentially recoverable treatment costs.

3. MTFs shall use existing TPC Program procedures and documents to the greatest extent possible to ensure accident information (how, when, and where) is obtained at point of entry. The procedures and documents used to obtain and document accident information include, but are not limited to; pre-admission and admission interviews, inpatient insurance declaration forms, outpatient encounter forms, emergency room logs, admitting and discharge summaries, and other pertinent medical treatment documents.

4. The RJA shall provide the HSOs and the treating MTFs with copies of deposit vouchers for collections deposited to the MTF's account and a monthly report containing information regarding the patient(s) and the amount(s) deposited to the MTF's account. RJAs shall provide the referring MTF a monthly status report of all claims referred for RJA action to include claims that were closed without recovery and claims that were transferred to another claims jurisdiction. Reports are due by the 15th of each month.

Chart 3. Collections Processing Responsibilities of RJA and MTF.



9.6.3. MTF Responsibilities.

The MTF is the front line where services are rendered for which reimbursement may be sought. Recovering those claims is dependent upon the MTF fulfilling specific requirements including those below.

1. Establish internal controls for cases sent to the RJA for recovery. Controls must cover disposition of claims, deposits to the MTF's account, timely reporting of information about potential or ongoing affirmative claims, provision of accurate cost computations for care provided, and copies of supporting medical records. At the beginning of each fiscal year, provide an updated fund cite to the RJA to facilitate depositing funds to the command's account.

    a. Screen admitting, emergency room, physical therapy, and outpatient clinic records; outpatient clinic encounter and insurance disclosure forms; supplemental care payments; and patient, insurance, attorney, and work release requests for potential MAC cases.
    b. Interview patients at point of entry regarding accident information (how, when, where).
    c. Promptly notify the RJA regarding treatment.
    d. Provide claim forms
    e. Provide accurate cost computation.
    f. Provide copies of supporting medical records requested by the RJA.
    g. Provide copies of paid vouchers for patients treated in civilian facilities (supplemental care, etc.), requested by the RJA.

9.6.4. Multiple Sources Of Recovery.

Often the patient is covered by both a health insurance policy or plan (TPC claim) and one or more recoverable sources, MAC (e.g., automobile liability and a no-fault and/or PIP claim). Both the TPC and MAC cases must be pursued simultaneously to comply with State insurance regulations regarding coordination of insurance benefits. The Government cannot collect more than the cost of medical care from any one source or combination of sources. Local procedures must be established to ensure timely notification to the supporting legal office on any TPC health insurance claim and subsequent collection or denial in cases where the legal office has a concurrent MAC. Do not wait until payment is received from the health insurer before notifying the supporting legal office about a potential MAC. The legal office must assert the MAC in a timely manner to preserve the MTF's rights. For non-Federal employees, do not file a TPC claim to the patient's health insurer when the patient is covered by workers' compensation. The legal office shall file the non-Federal employee's workers' compensation claim as a MAC.

9.7. Charges For Care And Subsistence.

9.7.1. Policy Regarding Charges For Care.

9.7.1.1. General.

Normally, the Navy is reimbursed for medical services and subsistence that are furnished to individuals who are not legally entitled to these benefits at Navy expense. When a patient is not required to pay the full cost of medical care, the U.S. government normally bears the cost of the difference between the amount the patient pays and the reimbursement rate. The Navy uses several different chargeable rates pertaining to inpatient hospitalization, outpatient treatment, and subsistence for all beneficiaries who are authorized care in Navy MTFs. Reimbursement rates are subject to change twice a year.

The first rate change usually occurs in October when new reimbursement rates are established by the Under Secretary of Defense (Comptroller). These changes are effective the first day of the applicable month, but are not implemented until each MTF is notified to do so. No retroactive charges are made. The second rate change affects the subsistence amount to be collected from inpatients. This rate reflects the cost to provide one ration, per person, per day, and is developed based on the average costs of providing health care DoD-wide and is adjusted for congressionally approved pay increases for DoD personnel.

DoD policy requires fair charges be determined by the Secretary of Defense and applied equally to all categories of patients. This charge is intended to be a per diem charge that accounts for all professional and ancillary services and subsistence, and is not intended to reflect the level of resources expended in the care of a given patient. Patients released on pass from the hospital are still charged the applicable per diem rate for the days they are on pass. Subsistence is collected from beneficiaries receiving care at hospitals classified as external partnerships.

9.7.1.2. Inpatient.

When reimbursement is required for hospitalization, the appropriate inpatient per diem rate is charged for the first day of admission to the MTF and for each succeeding day. There is no charge for the day of discharge, unless admission and discharge occur on the same day. The foundation of the accounting system is the workload factor. For inpatients, the workload factor is the occupied bed day. When the MTF takes credit for a bed day, there must be an associated accounting entry. No charge is made when a patient is admitted to the MTF and transferred to another MTF on the same day. The gaining MTF charges for this day. When an infant remains following the mother's discharge, the infant is charged the applicable rate according to it’s beneficiary category. Some inpatient rates charged are as explained below.

1. 10 USC,1078 prescribes the establishment of fair charges for medical and dental care rendered to eligible dependents under 10 U.S.C. 1076. These charges are to

be applied equally to all classes of dependents. Inpatient charges are per diem or DRG-based rates based on the patient category. Outpatient charges are per visit rates based on the type of services or procedures provided.

2. When a physician provides services for family members or retirees under the Partnership Program, the third-party payer is billed for hospital and ancillary charges only. The physician is responsible for billing the physician's fees.

3. Eligible family members or retirees are not billed for any deductible, co-payment, or other amount that insurance carriers deny. Beneficiaries shall not pay for subsistence to the extent that payment received from the payer exceeds the medical services or subsistence charge.

9.7.2. Inpatient Rates.

9.7.2.1. Inpatient Charges.

When reimbursement is required for hospitalization, bill the inpatient per diem or DRG-based rate for the day of admission and for each succeeding day. There is no charge for the day of discharge. If admission and discharge occur on the same day, the claim will be filed as a one-day admission using the appropriate DRG rate. If the patient is administratively admitted as an APV patient and treated and released in less than 24 hours, the claim should be filed as an ambulatory surgery claim using the APV rate.

9.7.2.2. Inpatient Transfers.

No charge is made if the patient is admitted to the MTF and transferred to another military facility on the same day. The gaining military facility charges for this day. For transfers to civilian facilities, a charge is made for the admission day if the patient is admitted to the MTF and transferred the same day. For lengths of stay exceeding one day, the original MTF bills the patient for any days spent in the MTF, except for the transfer day, which is considered the discharge day. For patients transferred to other facilities (civilian or military) after the day of admission, the original treating facility is paid the appropriate weighted value of treatment. This is based on the full payment amount Adjusted Standardized Rate (ASA) rate multiplied by DRG case weight) divided by the CHAMPUS DRG geometric length of stay (GLOS) and then multiplied by the actual length of stay (LOS) of the patient. The receiving facility (civilian or military) receives the full reimbursable amount, regardless of what the original treating facility is reimbursed. The billing calculation procedure is performed as show in Table 8.

Table 6. Billing Calculation Procedure.

Billing Calculation Procedure			
Example	DRG 1	Case Weight	3.7759
		ASA Rate	$5000
		Geometric LOS	7.3 Days
Scenario: Patient is admitted to MTF A and is transferred to MTF B after 2 inpatient days.			
Full Payment Amount		$18,879	(3.779x$5000)
Per Diem Rate		$2,586	($18,879÷7.3)
MTF A Reimbursement		$5,172	($2,586x2)
MTF B Reimbursement		$18,879	(3.779x$5000)

9.7.2.3. Newborn Charge.

For TPC accounts, the newborn is charged according to his or her beneficiary category. The infant is billed separately from the mother from the time of birth. A separate charge is made for each newborn when there is a multiple birth involved. CHAMPUS policy directs that all newborns born to a family where at least one of the members is Prime, are considered Prime themselves automatically for the first 120 days, regardless of whether they enroll or not after the 120 day period. Since Active Duty are automatically Prime, then any infant born to an Active Duty member will always be considered Prime. In the network, if after 120 days, the family does not enroll in Prime, they are treated as Standard from that point on, the claims are not held nor reprocessed by TRICARE at the Standard rate. Therefore, in keeping with this practice in order to provide a uniform benefit, all newborns born to Active Duty members are considered Prime and will have their charges waived. This waiver of charges would also apply to any infants admitted within 120 days of birth.

9.7.2.4. Transient Patients.

MTFs providing medical care to transient patients do **not** charge for medical services. A transient patient is one who is in transit through aeromedical evacuation channels. This includes any delay or layover during evacuation, such as a rest overnight, unless the patient is removed from the aeromedical evacuation system by the medical authority and admitted to an MTF, either en route or at the final destination. A patient ceases to be a transient patient when admitted to an MTF.

9.7.3. Outpatient Rates.

9.7.3.1. Outpatient Charges.

These rates pertain to medical care received by individuals who are required to pay for outpatient care in MTFs and to the TPC Program. Established annually, these rates are per visit or procedure with each procedure billed as a separate line-item. The MTF shall charge patients for follow-up visits that meet the criteria of a visit. A visit entails interaction between a patient and a healthcare provider, involve evaluation and management services, and include documentation in the medical record. Telephone consultations that meet the MEPRS guidelines for an outpatient visit

are chargeable. Referrals or consultations are considered visits. The MTF shall bill patients for each visit including multiple visits on the same day to different clinics. MSA office personnel should review emergency room logs daily to ensure all pay patients are identified and billed in a timely manner. Emergency room personnel are to provide the MSA office with all information needed to facilitate billing.

9.7.3.2. Collection.

For pay patients, collect the appropriate outpatient reimbursement rate from the patient or sponsor before the service is provided. Each MSA office shall establish procedures to ensure that collections are made or accounts receivable are established for these visits. If the non-active duty patient has OHI, the MTF may bill the insurance company directly but must establish an account receivable.

9.7.3.3. Overseas Outpatient Charges.

At overseas locations, certain categories of non DoD beneficiaries are entitled to care at MTFs. These patients are required to pay for the services they receive. If a reimbursement rate has not been established for a particular service, the MSA office cannot bill the patient for that service. The MTF shall charge patients for follow-up visits that entail evaluation and management services and referral visits to other clinics. The following services are provided without charge:

a. Check-in at "sick call" to make an appointment for a visit on a subsequent day;
b. Prescription refills (no consultation or evaluation by a healthcare provider required);
c. Weight checks;
d. Blood pressure checks, when requested by a physician as follow-up treatment;
e. Follow-up visits for the sole purpose of checking bandages, dressings, sutures, and casts;
f. Removal of sutures or casts;
g. Vision tests for military driver's licenses;
h. Family member school children's visits to public health nurses who are employees of the medical facility and located at the school;
i. Follow-up visits for contact lens adjustment. A new refraction or prescription would result in a chargeable visit;
j. Follow-up visits for suture removal, bandage check, blood pressure check, etc., by civilian employees from CONUS on official temporary duty (TDY) orders at an area overseas;
k. Physical examinations provided to prospective family members (pre-adoptive) of Uniformed Services beneficiaries;
l. Pre-employment physicals provided to civilian employees if required for Federal positions. If an employee is hospitalized for further examination, prior notice of charges must be approved by the patient;
m. Medical care provided under the Occupational Health Services Program for U.S. civilian employees;
n. Physical examinations required for enlistment or induction into the Service or application to one of the Service academies;
o. When one family member is under care, associated visits made by family

members for services that do not involve care or treatment, such as throat cultures and stool specimens, are not charged;

p. Collection of specimens for blood and/or alcohol tests performed at the request of security police;
q. Confidential medical care and advice provided at authorized teen clinics and youth health centers to adolescent family members of Federal civilian employees;
r. Patient education, such as plaque control, family planning, or expectant parent classes. Organized group examinations or evaluations, such as school or sports physicals, conducted in schools, community centers, or medical facilities; and
s. Public health measures requested by a military commander upon the recommendation of the principal medical staff officer in the interest of the health of the community. Such measures include immunizations, interviews, examinations, outpatient treatment, follow-up of cases dealing with communicable diseases, and biological tests associated with epidemiological surveys.

9.7.3.4. Ambulatory Procedure Visits.

The ambulatory procedure visit rate will be billed, even when the patient was administratively admitted and was assigned a DRG.

9.7.4. Subsistence Charges.

Appropriated fund food service activities furnish meals to patients, staff, and others. The activity meal rate may include a food charge and related surcharge. The food charge covers the basic cost of the food while the surcharge covers overhead, supplies, labor, and associated meal preparation costs. The USD (C) publishes these rates annually. All active duty members, Academy and West Point cadets, and Midshipmen in a TDY status pay the surcharge unless they are specifically exempted by orders. Individuals receiving physical examinations that are held over during a meal must pay the surcharge. Table 2 identifies persons who may eat in MTF dining facilities.

9.7.5. A La Carte System (ALACS) Facilities.

The food charge in ALACS facilities is the sum of prices of the individual food items selected by the patron. Item prices are established monthly at the local level using the Nutrition Management Information System (NMIS) to reimburse for the actual cost of subsistence. The item prices for locations using the Service Information Management System (SIMS) are contained in the SIMS monthly food service update. Each facility will determine whether to round to the nearest nickel or charge exact prices. Menu prices will be prominently displayed on menu boards and item price signs.

9.7.6. Charges for Meals Consumed In The Field.

Charges for meals consumed in the field should be addressed per the following.

1. For the purposes of this subsection, use the definition for "field duty" contained in

the Joint Federal Travel Regulation. When subsisting under field duty, military members do not normally receive the subsistence portion of per diem even though in a travel status. Personnel pay for their meals based on their status.

2. To calculate actual charges for Meals Ready to Eat (MREs): Add the basic meal rate for breakfast, lunch, and dinner; divide the total by 3; and round the amount to the closest nickel. This is the basic MRE charge. If the surcharge applies, add the surcharge to the basic MRE meal cost to obtain the total charge.

3. When participating in Joint Service exercises where food service support is provided by another Military Service, identification and reimbursement procedures are prescribed by the supporting Service.

9.7.7. Exemptions From Surcharge.

Do not collect a surcharge for meals served to the following categories.

1. Inpatients in the MTF.

2. Spouses and other dependents of enlisted personnel in grades E-1 through E-4.

3. Members of organized nonprofit youth groups sponsored at either the national or local level under agreements in effect, and permitted to eat in the general dining facility by the Commanding Officer of the institution.

4. Officers and Federal civilian employees who are not receiving the meal portion of per diem and who are:
   a. Performing duty on a U.S. Government vessel;
   b. On field duty;
   c. In a group travel status; and
   d. Included in essential unit messing (EUM) as defined in the Joint Federal Travel Regulation reference (R).

Note: Enlisted members are not entitled to the meal portion of per diem nor a monetary allowance for subsistence when on field duty, sea duty, group travel or EUM. Meals are to be furnished at no cost to those enlisted members. There is no reimbursable rate for enlisted members when on field duty, sea duty, group travel, or EUM. (37 U.S.C. 402 and 404) and E.O. 11157.

5. Officers, enlisted members, and Federal civilian employees who are not receiving the meal portion of per diem and who are on a U.S. Government aircraft on official duty either as a passenger or as a crew member engaged in flight operations.

6. Officers, enlisted members, and Federal civilian employees on Joint Task Force operations other than training at temporary U.S. installations or using temporary

dining facilities.

7. Officers, enlisted members, and Federal civilian employees receiving the subsistence portion of per diem, all officers and enlisted members receiving an allowance for subsistence (other than those addressed above), and all other personnel authorized to eat in DoD appropriated fund dining facilities.

8. Refer to the current Food Services Rates package for updates to this list.

9. An annual report is due to BUMED-14 by 30 Dec in the prescribed format.[2]

9.8. STARS-FL Transactions.

9.8.1. Process Overview.

The Standard Accounting and Reporting System, Field Level (STARS-FL) is the Navy's general fund accounting system employed by all BUMED activities. Transactions are input from remote terminals at MTFs and transmitted to the Defense Finance and Accounting Service (DFAS), DFAS Field Site. Transactions are executed through a series of "screens" and "execution codes". The screens and execution codes used determine the resultant postings to the command's official accounting records and general ledgers. The system incorporates a master job order table for each Operating Budget (OB) and contains programmed logic to support appropriate edits, validations, and relative compliance with posting rules. A series of checks and balances are contained in the system to facilitate the accuracy and integrity of transactions and postings. Source documents must be retained by the serviced command for audit trail purposes.

9.8.2. Monthly Work Estimates.

Accounts receivable transactions for funded reimbursables are documented with a reimbursable work order and a specific amount of funds are provided to meet requirements. Conversely, patient accounts and associated collection amounts are unknown at the beginning of the month. For this reason it is necessary to prepare a NC 2275 Work Estimate (WE) at the beginning of each month to establish an estimate of earnings for the month for all collections including TPC. A copy of the WE is forwarded to the DFAS Field Site as a source document to support anticipated collections for the month. The WE establishes a contingent liability risk. Concurrently, activities that anticipate write-offs during the month based on past experience, and a review of aged accounts, should prepare a NC 2275 at the beginning of each month to post actual bad debt and provide an adjustment for estimated future bad debt.

- Automatic (Funded) Reimbursements represents earnings which provide additional obligation authority for the command. All reimbursements are considered automatic (funded) unless specifically identified as other than automatic (unfunded).

- Other than Automatic (Unfunded) Reimbursements represent earnings that do not accrue as additional obligation authority for the activity.

9.8.3. End of Month Adjustments.

A month end comparison and reconciliation of actual collections and the Work Estimate amount must be accomplished. The WE should not be changed except to reduce the amount to reflect actual collections or write-offs. At fiscal year-end any unrealized earnings and write-offs must be reviewed to ensure that posting of estimated earnings will not cause a negative funds balance at a post-closure date.

9.9. Operational Security.

9.9.1. General.

The integrity of operations is of paramount importance in all systems that contain personal and financial information and is further extended when administering a cash management operation. The major concern is the issue of access to information and monies. An audit trail must be maintained and a mantra of safeguards must be implemented in the form of physical aegis and process safety measures to mitigate susceptibility to fraud, waste, and abuse. Compliance with the prescribed requirements further facilitates the audit process. These requirements mirror the significant measures employed for STARS-FL consisting of checks and balances at the command level, the DFAS Field Site, and at DFAS Headquarters. A combination and variation of the following is employed to control access to information and support security measures.

- Require commands to appoint and train a terminal security officer
- Requires commands to approve access for their users and submit to DFAS Field Site
- Each user must input an assigned operator code and a corresponding password
- Limit access to certain execution codes
- Limit access to certain sub-systems
- Limit access to certain functions in sub-systems
- Limit access to certain actions in functions
- Limit access to certain Line Of Accounting (LOA)
- Limit access to certain Unit Identification Codes (UICs)
- Physical Security Requirements
- Office space, safes, security personnel rounds, lighting, location of safes

9.9.2. Physical Security Requirements.

Physical security safeguards must be in-place to protect tangible monies and documents. It is the responsibility of the Commanding Officer of the facility to ensure that each and every individual charged with accountability for public funds be provided with a vault safe or other appropriate storage facility with exclusive access granted to the responsible individual. Combination lock vault safes or other GSA rated security containers must be used for the secure storage of public funds.

Any and all containers of public funds that do not weigh in excess of 750 pounds and are on rollers must be secured and made stationary and immobile. The container should be illuminated and located where it will be visible to the security patrol. All safes or other secure storage containers should be located such that those other than the accountable individual can not view the combination lock when being accessed.

9.9.3. Process Security Requirements.

9.9.3.1. Information Sharing and Retention.

Maintaining the propriety of information, specifically patient medical information, is legally mandated. Providing copies of patient medical records to health insurance companies if identified as a third party payer is permitted without obtaining a medical release statement from the patient. Documentation from third party payers must be retained within the patient's record.

All documentation of claims must be maintained for no less than 6 years and 3 months from the date the claim was prepared.

9.9.3.2. Vault Safe and Other Secure Storage.

When changing vault, safe, and other container lock combinations a specific protocol must be followed to maintain propriety and integrity. The designated accountable individual should change the combination personally if permitted by the type of container. However, the accountable individual should be accompanied by the security officer or other designated official. If the container requires a locksmith to change the combination, then the actual resetting of the new combination should still be done by the accountable individual. In all cases, only the accountable individual should change the combination and know the new combination.

Combinations on safes and other adequate containers should be changed at least every 6 months and upon the relief, transfer, separation, or discharge of the accountable person. The combination or key for the container should be placed in a sealed, signed, dated enveloped in a manner such that tampering could be detected. The sealed envelope should be provided to the Commanding Officer, Duty Officer, or other designated official. In the event of an emergency, if the accountable individual is absent, only the security officer, Commanding Officer, or OOD should open the safe.

A documented record of the combination change should be kept in the safe. This should be dated and signed by the accountable person. The name and phone number of the accountable person for the container should be present on the container. SF 701, Activity Security Checklist, should be maintained by the Security Officer. This form documents the existence and controls for safes, alarms, door locks, and serves as a key log and a safe combination change log.

When agents and cashiers have custody of government funds, each shall be provided with a separate secure container which is assigned exclusively

for his or her use. The combination of the safe or container shall be known only to the agent or cashier and shall not be divulged orally or in writing to any other individual.

The DO is responsible for properly safeguarding all government funds with which entrusted and is held pecuniarily liable for the loss of such funds. Although any of the appointed or assigned personnel are liable for any losses of government funds in their custody, the DO also continues to hold overall responsibility and is jointly (or even singularly) liable for any losses associated with these personnel. For this reason, DOs shall make sure that all deputies, agents, cashiers, and other custodians are fully aware of their responsibilities for properly handling and protecting government funds. At least semiannually, the DO or designee shall make a personal inspection (and maintain a record of such inspections) of office security measures to ensure that:

- Vaults and safes are not accessible to unauthorized persons.
- Access to vaults may be limited by vault day gates to which only authorized personnel have the keys.
- Cash in excess of the amount required and authorized for official purposes is promptly deposited.
- Windows and doors are limited and barred and/or locked at all times after business hours.
- Access to the working area is conspicuously marked "AUTHORIZED PERSONNEL ONLY."
- Transactions should be conducted from a cage, room, or counter enclosure, constructed in a manner which will provide a physical barrier to normal traffic and minimum of interference by other activities and personnel of the office.
- Internal office procedures are established to provide adequate controls on all undelivered and returned checks. Responsibility for receipt, holding, and final distribution of checks shall be assigned in writing.
- The Commander Officer is advised of any security shortfalls or breaches.
- The servicing DFAS Field Site is informed of any request for adequate safeguarding facilities that has been denied.
- Written and oral instructions are provided to all agents, cashiers, and custodians regarding the proper care and handling of cash and other accountable documents. The DO is advised to maintain an affidavit from each accountable individual attesting to receipt of such instructions.

- All cash, checks, and related items are kept in a vault, safe or security container that meets the minimum security standards prescribed.

- Except for vaults containing several safes or strong boxes (wherein funds are stored) stored inside the vault, the responsible individual shall not divulge the combination or key to anyone. The combination of each safe and duplicate key of each strong box may be placed in a sealed, signed, and dated envelope. The envelope shall be sealed and signed by the accountable individual in such a manner that unauthorized opening of the envelope can be detected. The sealed envelopes of all accountable individuals containing the combination and/or keys to the safe or vault shall be delivered to the Commanding Officer, security officer, or other designated official for retention. The combination or key sealed in the envelope shall be used only in the event of an emergency which requires opening of the safe or vault.

- A record of combination changes is kept inside each vault, safe, or container. The record shall be dated and signed by the accountable individual.

- The dial to the vault, safe, or container concealed by a shield made of cardboard or other suitable material to limit the possibility of the combination being observed.

- The name and phone number of the accountable individual is posted on the inside of the vault, safe, or container. Accountable individuals may use an SF 700 (Security Container Information), SF 701 (Activity Security Checklist), or SF 702 (Security Container Check Sheet), as appropriate, to assist in the control and proper safeguarding of public funds and the vaults, safes, and/or containers. Alternatively, a unique container number along with a 24-hour duty number may be posted on the outside of the vault, safe, or container provided the duty personnel have access to the accountable individual.

- Keys to the office are strictly controlled.

- A record shall be maintained that identifies who has keys, when they were issued, and when they were surrendered.

- All security equipment is tested at least every 6 months for proper operation and a record of the tests maintained.

- Protective action shall be taken by all custodians (including alternate custodians) entrusted with public funds.

An Intrusion Detection System (IDS) is a vital part of any protection system designed to provide in-depth protection for a resource or other important area. The first consideration shall be given to components of the DoD Joint-Services Interior Intrusion Detection System (J-SIIDS). In certain special cases,

components of the Base and Installation Security System (BISS) (generally used for security applications) also may be available for resource protection requirements.

Alarms should be considered for use to deter entry to the office area or to the actual storage container. There are three levels of alarm protection: penetration; motion; and point detection. In-depth protection can best be achieved by equipping an area with a minimum of two levels of detection capability. The existence of alarms should be well publicized to gain the full benefit of psychological deterrence, and should be identified by conspicuous warnings.

To ensure the alarm system operates properly, the installation shall have an effective maintenance program and shall test the system regularly. The alarm system shall be protected against bypassing and spoofing consistent with DoD requirements.

Alarm monitors shall be trained to understand the systems they are monitoring to include operation and basic fault isolation. They shall work closely with the security police and unit personnel and act as a liaison in this special role.

Security Containers. General Services Administration approved security containers are manufactured under the following Federal specifications. The Class 1 and Class 5 cabinets have been rated to provide the greatest protection against forced entry.

1. Class 1 or Class 2 cabinet. AA-F-357 (GSA-FSS).
2. Class 4 or Class 5 cabinet. AA-F-358 (GSA-FSS).
3. Class 5 or Class 6 Map and Plan File. AA-F-363 (GSA-FSS) or Class 6 Drawer File - AA-F-358 (GSA-FSS).

Commercial burglary resistant safes are certified by Underwriters' Laboratories, according to the following classifications. These containers are designed to protect the contents against forced entry. The numerical value utilized in the classifications represents the time in minutes which the safe should resist forced entry. These safes provide a greater degree of protection than the General Services Administration rated security containers.

1. Tool-Resistant Safe - TL-15.
2. Tool-Resistant Safe - TL-30.
3. Torch and Tool-Resistant Safe - TRTL-30.
4. Torch and Tool-Resistant Safe - TRTL-60.

Storage Container Requirements

The following subparagraphs prescribe the minimum requirements for storage of currency and negotiable instruments. Command security and resource protection programs should ensure compliance with these minimum requirements. Previously approved storage containers currently in use may continue to be used.

Under $7,500. Any of the security containers or burglary resistant safes listed in paragraph above may be used.

$7,500 - $50,000. A security container that carries a Class 1 or Class 5 rating or a burglary resistant safe carrying at least an Underwriters' Laboratories classification of Tool-Resistant Safe, TL-15, and having a Group 1R combination lock, should be used.

$50,000 - or more. A burglary resistant safe or vault carrying at least an Underwriters' Laboratories classification of Tool-Resistant Safe, TL-30, and having a Group 1R combination lock, should be used.

Other Than Currency and Negotiable Instruments. Blank checks and bonds, signature plates, paid vouchers representing cash (collection or disbursement vouchers which have been processed but have not been included as a net disbursement in the daily or monthly, as appropriate, financial reports to the servicing DFAS center), other disbursing records and documents, and personal valuables held for safekeeping shall be stored in a security container carrying at least a Class 1 or Class 5 rating or a burglary resistant safe or vault.

Advancing Funds To Agents, Deputies, Agents, and Cashiers of the DO

DOs may entrust funds for official use to the custody of their deputies, agents, and cashiers. All funds that are advanced to deputies, agents, and cashiers shall be documented by DD Form 1081. Funds may be provided by furnishing the deputies, agents, or cashiers with currency or by issuing exchange-for-cash checks, as required, payable to the deputy, agent or cashier. The DO shall instruct the individual to negotiate exchange-for-cash checks only as funds are needed, since an unnegotiated Treasury check does not represent an interest burden on the Treasury, and, accordingly, is not considered a part of the individual's (or the DO's) approved cash authority (even though the DO reports the unnegotiated check as "Funds with Agents" and the deputy, agent, or cashier reports the unnegotiated checks as "Cash on Hand"). Funds in the custody of deputies, agents, and cashiers outside the main disbursing office shall be reported on the SF 1219 as cash in the custody of government cashiers.

Under normal conditions, the amount of funds advanced to a deputy, agent, or cashier shall not exceed their cash holding authority. However, during the authorized absence of the DO and at such other times as is required for efficient operation, funds may be entrusted to the custody of deputies, agents, or cashiers in such amounts as are required, provided the total amount held by the DO and the

deputies, agents, and cashiers does not exceed the amount authorized to be held by the DO.

Each deputy, agent, or cashier shall store the funds entrusted to him or her in a safe or adequate container which is assigned exclusively for his or her use. The combination of the safe or container shall be known only to the deputy, agent, or cashier and may be placed in a sealed, signed, and dated envelope for retention in the DO's safe or vault. The combination of the safe or container shall be changed at least once every 6 months. If it becomes necessary, in the opinion of the Commanding Officer, to gain access to the safe or container, it shall be opened and the contents verified.

All deputies, agents, and cashiers entrusted with official funds shall balance the funds in their custody. The permanent record of balancing for deputies, agents, and cashiers shall always be kept on the DD Form 2665 (Daily Agent Accountability Summary). The DO shall instruct each deputy, agent, or cashier with respect to the frequency of balancing and submission of DD Form 1081 as a summary of cash transactions and receipt for cash and vouchers on hand. In any event, DD Form 1081 turn-ins shall be made not less frequently than once each month. When it is known that a deputy, agent, or cashier will be absent in excess of 5 workdays, all funds and accountable documents in the deputy's, agent's, or cashier's custody shall be returned to the DO with properly executed DD Forms 2665 and 1081 prior to departure. Any shortage or overage of funds shall be reported immediately.

Deputies, agents, or cashiers who are not under the same command as the DO, shall deposit negotiable instruments whenever possible. Deposit tickets, collection and disbursement vouchers, and other accountable documents shall be transmitted by mail or messenger, accounted for on DD Form 2665 with a covering DD Form 1081. The DD Form 1081 shall be prepared except that, on the determination of the DO, the volume of transactions may be so few as to permit the submission of a single DD Form 1081 for each month.

The amount of the change fund shall not exceed $250 for each cash register machine operated in the activity. When a cash register has more than one drawer, each drawer may be considered as a register. The Commanding Officer may authorize additional amounts as indicated below. These increases shall be consistent with good cash management principles. Upon approval of the Commanding Officer, cash may be advanced to authorized collecting agents for making change.

The Commanding Officer may authorize an additional $50 for each cash register and an amount not to exceed $500 for each accountable medical services custodian.

9.9.3.3. Automated Systems.

Security processing requirements for the STARS-FL are the primary responsibility of DFAS and the DFAS Field Site system security administrator. The security administrator at the DFAS Field Site is assigned primary responsibility and

retains the authority to assign passwords and control access to the various modules and levels of authority contained in STARS-FL. Each command must assign a terminal security officer to provide remote site support and assistance to the system security administrator. The terminal security officer is normally selected and appointed by the accounting supervisor or the comptroller. The comptroller approves individuals for access to subsystems, functions, and related execution codes.

The scope of password access designated for personnel by the comptroller must be adhered to by the system administrator. Access to subsystems, functions, and execution codes in tandem with read-only, read-write accessibility should be monitored in regular 6-month user access audits. Automated log outs of authorized personnel should be programmed by the system administrator to safeguard against individuals leaving their station while within the system. This measure in combination with random checks to determine whether staff are wrongly leaving their station while logged into the system protects against unauthorized individuals accessing information.

9.9.4. Operational Security Checklist.

Process and physical security requirements must be in-place at all facilities. The operational security checklist ensures compliance with all requirements and will contain at a minimum:

a. All users have received training commensurate with their responsibilities;
b. All users have valid passwords corresponding to their designated level of access to system information;
c. Documentation of required training is on file at the command;
d. A terminal security officer has been properly trained and appointed;
e. User passwords have been changed in the last six months;
f. An annual validation of system access level has been performed for all users;
g. Passwords for departed employees have been promptly reported to the systems security administrator and subsequently disabled;
h. Safes or other adequate containers have been provided to designated accountable personnel for their exclusive use;
i. Combinations on safes and other adequate containers have been changed at 6 month intervals or more frequently;
j. All rollover safes and containers weighing less than 750 pounds have been secured to prevent mobility;
k. All safes and other containers have been located in an illuminated area on the route of a security patrol;
l. All combinations and keys have been placed in a signed, sealed, and dated envelope by the designated accountable individual such that tampering can be detected and subsequently reported to the OOD, Commanding Officer, security officer, or designated official;
m. All containers should be GSA rated security containers; and
n. Random checks are made to ensure that users are not leaving their station while they are actively logged on to the system.

9.10. Collection Agent Audits.

9.10.1. General.

The Commanding Officer and every individual in the chain of command are responsible for the optimal use of resources in the accomplishment of the command's mission. In order to achieve this optimal use of resources, the Commanding Officer must ensure that appropriate safeguards and controls are in place and that a periodic evaluation is conducted to determine if existing procedures are adequate and the degree to which they are being adhered. The audit is a critical key to gauge the effectiveness and integrity of the collection agent on an on-going basis.

9.10.2. Audit Team Assignment and Responsibilities.

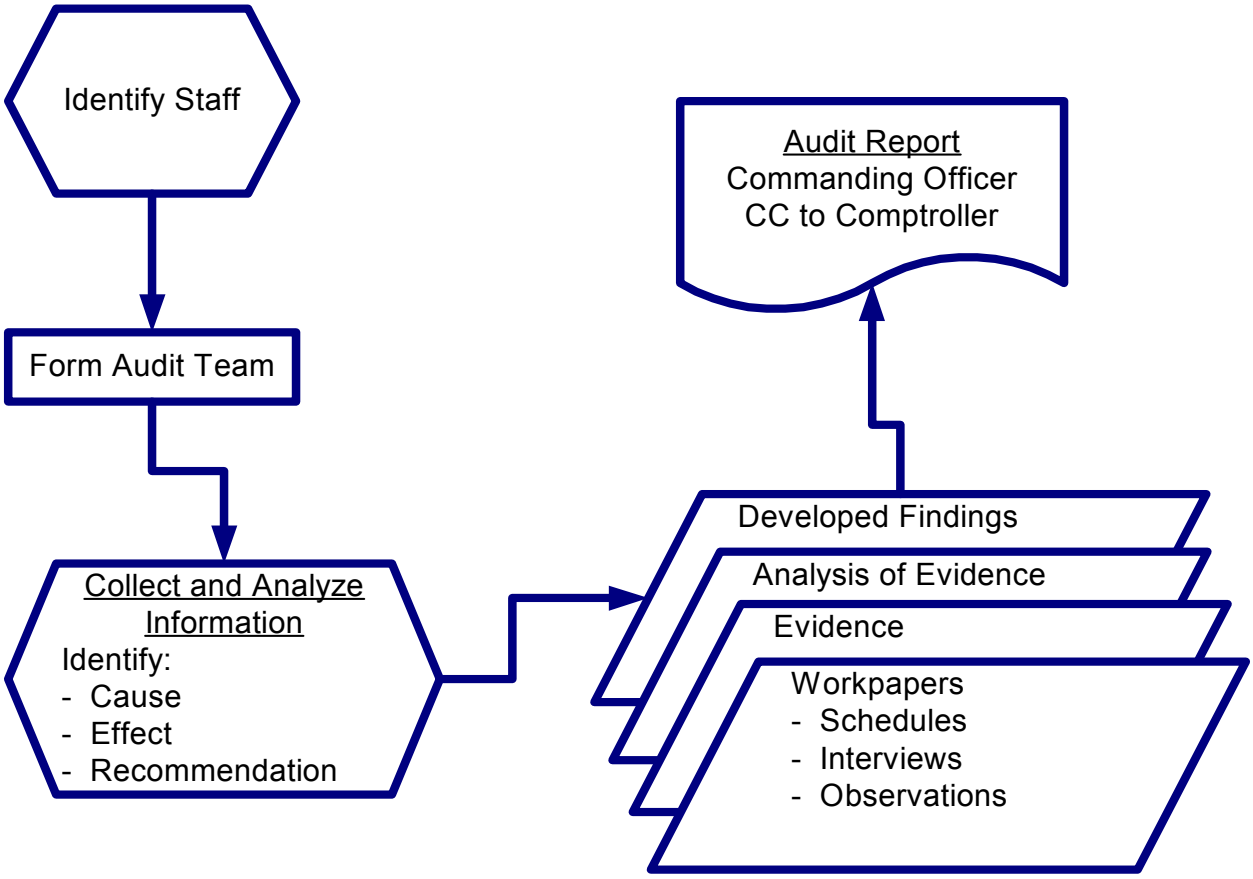
The Commanding Officer shall appoint an audit board for the purpose of auditing all aspects of the business office function. The board will be composed of three or more qualified military or civilian personnel. No board member may be connected with the operation of the collection agent office in any manner; however, consideration should be given to utilization of a budget analyst on this board. The audit board shall evaluate the MTF business office on a monthly basis, as of the close of business on the last day of the proceeding month and/or when a change occurs in the business office manager. The following shall be evaluated and verified:

- control and security of funds;
- accuracy and completeness of records;
- separation of duties;
- provision of adequate supervision; and
- overall compliance with regulations.

9.10.3. Audit Process Overview.

The audit process should be an integral component of the billing and collection activity infrastructure. Systemization of the audit process increases efficiency by streamlining the traditional audit process and mitigating work interruption. The following process flow illustrates the key components to the monthly audit.

Chart 4. Monthly Audit Protocol.



9.10.4. Collection Agent Audit Protocol.

9.10.4.1. Monthly Study of Accountability Report and Account Balances.

This component of the Collection Agent Audit plan must be performed monthly. The purpose of the monthly study of accountability and account balances is to reasonably assess the financial position of the collection agency. Through the review of accounts, reports, and working papers in tandem with random audit of specific claims, an evaluation is made as to the efficiency of the collection agency's efforts. The existence and integrity of minimum internal controls is assumed when conducting this audit.

Deficiencies and problems disclosed by the audit regarding the functionality and effectiveness of internal controls mandate broadening the scope of the relevant sections of the audit. To comply with this prescribed course of action, the internal control portions of the audit should be expanded to provide additional detail and more random claim transactions should be selected for closer inspection.

The findings by the audit board of the monthly audit must be reported to the Commanding Officer in a letter, with a copy to the comptroller, no later than the 15th of the following month. The aid and assistance of all parties enlisted to provide documentation by the audit board is mandatory.

9.10.4.1.1. Overview Worksheet.

Begin with a broad scoped worksheet outlining macro level steps to complete the monthly audit.

1. Document the date of previous inspection and verification.

2. Verify TPC Outpatient Records that have been paid. Select 10 names from TPC "Received" listing using 2 separate deposit packages for the month under review. Obtain the patient's files, "Received" listing associated with the deposit package and Fiscal Log Book for the week prior to and up to the deposit dates. Run a copy of the Collections Agent's Deposit Spreadsheet and attach to the schedule. (Highlight associated patients on the Fiscal Log Book Copy.) Using one schedule for each deposit package, complete two separate Schedule As and summarize results in accordance with the following specifications.
   a. Patient name, control number and billing codes on "Encounter Form" matches the bill for the Insurance Company.
   b. Control Number on Bill matches Control Number on Insurance Explanation of Benefits.
   c. Difference between billed and received balances and is located on Write Off/Adjustment Listing by Control Number and patient name.
   d. Date and amount received matches date and amount in Fiscal Log Book (within 3 days).

Exhibit 16. Sample Schedule A (Part 1).

SAMPLE SCHEDULE A (Part 1)

S

MONTHLY STUDY OF ACCOUNTABILITY
THIRD PARTY COLLECTION PROGRAM RECORDS

For the Period_____ Prepared by_____
Date _____

SCHEDULE A (Part 1)

A

TPC OUTPATIENT RECORDS VERIFICATION (PAID)

Select 10 names from TPC "Received" listing using 2 separate deposit packages for the month under review. Obtain the patients files, "Received" listing associated with the deposit package and Fiscal Log Book for the week prior to and up to the deposit dates. Run a copy of the Collection Agent's Deposit Spreadsheet and attach to this schedule. **(Highlight associated patients on the Fiscal Log Book copy.)** Using one schedule for each deposit package, perform the following tests:

M

Deposit Date:_____

Posting Date on "Received" Listing _____

P

PATIENT CONTROL NUMBER	PATIENT LAST NAME	FIRST NAME	BILL AMT	/	AMT PAID	/	AMT DIFF	/	WRITE OFF AMT	FISCAL DATE	/	LOG AMT	TEST NUMBER 1 2 3 4
				/		/		/			/		
				/		/		/			/		
				/		/		/			/		
				/		/		/			/		
				/		/		/			/		
				/		/		/			/		
				/		/		/			/		
				/		/		/			/		
				/		/		/			/		
				/		/		/			/		

*TEST NUMBER: Check = OK / BLANK = FAILED TEST

L

1. Obtain patient's file – **PATIENT NAME**, **CONTROL NUMBER** and **BILLING CODES** on "Encounter Form" matches the bill for the Insurance Company.
2. **CONTROL NUMBER** and **DOLLAR AMOUNT** on Bill matches **CONTROL NUMBER** and **DOLLAR AMOUNT BILLED AND RECEIVED** on Insurance Explanation of Benefits.
3. **DIFFERENCE** between billed and received BALANCES and is located on **WRITE OFF/ADJUSTMENT LISTING** by Control Number and Patient Name.
4. **DATE** and **AMOUNT RECEIVED** matches **DATE** and **AMOUNT** in **FISCAL LOG BOOK** (within 3 days).

E

1. Verify TPC Deposits. Document the total number of deposits for the month under review.
   a. Using the list of checks from Collection Agent Cash Verification, go to the deposit package nearest the date of verification, randomly select 40% of the checks listed and verify that they were deposited.
   b. Using all deposit packages from the month under review, complete Schedule B and summarize the results in accordance with the following:
      - Total dollar amounts of Batch Posting Reports match dollar amount on TPC Deposit Package Form for "Total Posted;"
      - TPC Deposit Package Form for "Total Posted" matches Collection Agent Spreadsheet amount; and
      - Collection Agent Spreadsheet amount matches Cash Collection Voucher (DD 1131 amount using Property Accounting Data of "EH0023").

Exhibit 17. Sample Schedule B.

SAMPLE

SAMPLE SCHEDULE B

MONTHLY STUDY OF ACCOUNTABILITY
THIRD PARTY COLLECTION PROGRAM RECORDS

For the Period_____ Prepared by_____
Date _____

SCHEDULE B

VERIFICATION OF TPC DEPOSITS

Total Number of Deposits for the month under review. _____

Using all deposit packages for the month under review, perform the following tests:

DEPOSIT DATE	TOTAL BATCH PST REPORTS AMOUNT	TPC FORM DEPOSIT AMOUNT	CA SPREAD SHEET AMOUNT	DD 1131 VOUCHER NUMBER	EH0023 DD 1131 AMOUNT	* TEST NO. 1 2 3

*TEST NUMBER: Check = OK BLANK = FAILED TEST

1. **TOTAL** dollar amounts of **BATCH POSTING REPORTS** match dollar amount on **TPC DEPOSIT PACKAGE FORM** for "Total Posted".
2. **TPC DEPOSIT PACKAGE FORM** for **"Total Posted"** matches **COLLECTION AGENT SPREADSHEET** amount.
3. **COLLECTION AGENT SPREADSHEET** amount matches **CASH COLLECTION VOUCHER (DD 1131)** amount using Property Accounting Data of **"EH0023".**

2. Review TPC Refunds. Review the refund file located in the office and select all refunds made during the month under review. Using the refund documents (SF1034s) for the period under review, select 5 documents. Complete Schedule C and summarize results. **Note:** All refund transactions must be approved by the responsible Healthcare Support Office.

Exhibit 18. Sample Schedule C.

SAMPLE SCHEDULE C

MONTHLY STUDY OF ACCOUNTABILITY
THIRD PARTY COLLECTION PROGRAM RECORDS

For the Period_____ Prepared by_____
Date _____

SCHEDULE C

REFUNDS

Review the refund file located in the office and select all refunds made during the month under review. Using the refund documents (SF 1034's) for the period under review, select 5 documents, record the following information and complete the following tests:

SF 1034 REFUND DATE / NO.	SF 1034 PATIENT & INS CO NAME	SF 1034 DOLLAR AMOUNT	WRITE OFF LISTING DATE / AMT	* TEST NUMBER 1 2 3 4 5
				.
				.
				.
				.

*TEST NUMBER: Check = OK BLANK = FAILED TEST

1. **Refund (SF 1049) is supported by documentation attached to Voucher (SF 1034).**
2. **Reason for refund documented on SF 1049 and dated.**
3. **Refund (SF 1049) was made in reasonable time (less than 60 days) from date of notification that refund is due.**
4. **Name and amount on SF 1034 matches name and amount on "Write Off" listing.**
5. **Patient's file contains documentation regarding the refund.**

3. Review of the Aging of Accounts Receivable by printing out report from CHCS and then verify against actual receipts/deposits/refunds.

9.10.4.2. Refunds.

Utilize Voucher Control Listing series called Overpayment Report and the SF 1049 (refund document). Verify all refunds made during period under review by completing Schedule A and summarize as follows:

a. Verify that the refund receipt number, name and dollar amount on the SF 1049 match the Overpayment Report;
b. SF 1049 refund is supported by documentation in deposit package nearest the date of the refund on Overpayment Report;
c. Reasons for refunds are annotated on refund voucher SF 1049 along with the date;
d. Refunds are made in a reasonable amount of time (should be less than 30 days); and

e. Proper authorization for refund must be on file.

Sample SF 1049

```
P U B L I C   V O U C H E R   F O R   R E F U N D S
                                          SDN:  N00183-02-MDRF165
                                    DATE PREPARED:  20 MAR 2002
     Voucher prepared by:  Naval Medical Center, Portsmouth, VA

  THE UNITED STATES, Dr.,                  | PAID BY:               |
                                           |       F8371            |
  To:       JOHN DOE                       |       PSD PORTSMOUTH   |
            999-99-9999                    |       68551            |
                                           |                        |
  Address:  1 MAIN STREET                  |       ACCT: CRO, DFAS-CL|
            ANYWHERE, VA 99999             |    CRO DSSN: A1701     |
|_____________________________|
==========================================================================
  Statement of deposit(s) received and applied:  Contract no.      Date
 ========================================================================
 ARTICLES OR SERVICES         |  AMOUNT  |APPLIED |BALANCE DUE| NOTES
|DEPOSITED |CHARGES | DEPOSITOR |
--------------------------------------------------------------------------
REGISTER #(S) 4444444         |          |        |           |
PATIENT: DOE, BABYGIRL        |     80.15|   11.90|           |
                              |          |        |           |
                              |          |        |           |
FMP/SSN: 02/999-99-9999       |          |        |           |
                              |          |        |           |
______________________________|__________|________|___________|_________
                      TOTAL   |          |        |      68.25|
______________________________|__________|________|___________|_________

AA 9720130.188E 006 00183 0 068688 3C E00100 001832SZAAZZ  $ 68.25.
```

I certify that the above statement of deposit(s) of the payee or depositor named is correct and that the sum of $ 68.25 is due said depositor.

*Approved and refund authorized for $ 68.25.

M. SMITH
Head, MSA Office

```
==========================================================================
|  Check No._____________________
 Refund |                                   Signature
 by     |  Cash,$_____________on__________ of payee_________________
        |
        |  Other method, $_____________________   _____________________
                                                    (Describe)
==========================================================================
```

- If the ability to certify and authority to approve are combine in one person one signature only is necessary; otherwise the approving officer will sign in the blank space below 'Approved.' etc., and above his official title.

SF-1049, SEP 75 (Computer-generated)

Auditor's Note: Refunds under one dollar are invalid for payment, but should have an SF 1049 generated and a check made against the voucher control listing called overpayment.

9.10.4.3. General Accounting.

The following general accounting procedures should be employed.

a. Review accounts remaining on the Notify Roster Report from the last day for the period under review and complete Schedule B. Summarize as follows:
   - Reason for adjustment is recorded on MSA Notify Roster Report.

b. Review Notify Roster Report for the period under review and count the number of adjustments by patient name. Complete the following:
   - Go to Patient Administration and request the number of admissions for period under review. Divide number of adjustments by the number of total admissions. Record as follows:

Total Admissions:	_____
Adjustments:	_____
% of Adjustments:	_____

   - Does the number of adjustments appear to be excessive (greater than 20% of admissions).

9.10.4.4. Cash Sale of Meals.

The following procedures should be followed when accounting for the cash sale of meals.

a. Select date of one cash sale of meal deposits from the Collection Agent Deposit Spreadsheet, complete Schedule C and summarize as follows:
   - Collection Agent Spreadsheet deposit amount agrees with corresponding Cash Sale of Meals Report and Cash Sale of Meals Spreadsheet dollar amounts when corresponding meal days are added together;
   - Cash Sale of Meals Spreadsheet dollar amount agrees with register tape (excluding "patients" and RIK"), collection agent calculator tape and Cash Sale of Meal Turnover Report; and
   - Dollar amount on Cash Sale of Meals Turnover Report agrees with Cash Collection Voucher (final) Report found in the Collection Agent Deposit Package.

b. Review and attach Daily Meal Count and Cash Overages and Shortages Report for the previous month (only if coverage and shortage exist on the deposit date). Highlight discrepancies on report and review reasons for disparities (i.e. the mess cashier's fund being off by $5.00 or more).

9.10.4.5. Miscellaneous Receipts.

Attach a copy of the check receipt log located in fiscal for the dates under audit and highlight entries reviewed.

a. Reproduction of medical records. Select two deposits from the Collection Agent Deposit Spreadsheet, complete Schedule D and summarize as follows:
   - Fiscal Log entries reconcile to deposit amount on Collection Agent Deposit Spreadsheet. (Should include monies collected from Outpatient Records and Radiology via Outpatient Records);
   - Collection Agent Deposit Spreadsheet amount reconciles to Cash Collection Voucher (final) Report amount in deposit package; and
   - Deposit amount on Cash Collection Voucher (final) Report agrees with MSA Copying Charges Roster Report.

b. Unofficial Telephone Calls. Record unofficial telephone deposit amounts on Schedule E using the MSA Accounts Receivable Display for Unauthorized Calls. Perform the following comparisons and summarize as follows:
   - Operating management's file on Unauthorized calls matches Collection Agent Deposit Spreadsheet;
   - Voucher Control Listing (I & R) for Unauthorized Calls matches the dollar amount on the Collection Agent Deposit Spreadsheet; and
   - Cash Collection Voucher (final) Report matches Hospital Invoice/Receipt Form (NAVMED7270/1).

c. Common Services. Record deposit amounts from the common services folder, compare to Collection Agent Spreadsheet for the following accounts on Schedule F and summarize per the following:
   - Utility Account (electricity for the exchange) matches amounts recorded in Fiscal Log and documentation in Common Services Folder;
   - Dollar amount recorded in manual log/record at each Department (OPMAN/BEQ/Library) matches Hospital Invoice/Receipt;
   - Dollar amount recorded in Cash Collection Voucher (final) Report matches Collection Agent Spreadsheet; and
   - Dollar amount recorded in Collection Agent Spreadsheet matches Voucher Control Listing (I & R).

d. Private Insurance Accounts (Paid). Record private insurance amounts received on Schedule G using the Cash Collection Detail Report for Insurance Billing found in the Collection Agent Deposit Package and summarize as follows:
   - Cash Collection Detail Report for Insurance Billing "V" numbers matches Insurance Payment Log amount;
   - Insurance Payment Log matches names and amounts in Fiscal Log; and
   - Collection Agent's Active Complete (paid) Insurance file matches Insurance Payment Log.

e. Private Insurance Claims Notify Roster. Using the last day of the month Insurance Claims Notify Roster for unpaid patient accounts, list accounts on report and summarize Schedule H as follows:
   - Accounts on Notify Roster are less than 30 days old; and
   - If more than 30 days old, reason accounts still on report is logical.

f. Private Insurance Accounts (unpaid). Review Insurance Active Accounts Receivable Report, choose three old accounts, request those files from the Collection Agent and complete Schedule I. Summarize as follows:
   - Collection attempts are documented in file;
   - Insurance file is complete and updated billing in process;
   - Phone contact has been made by Collection Agent and documented in file;
   - Collection Agent has contacted Legal to acquire monies insurance companies have refused to pay – for other than valid/legal reasons; and
   - Billing just recently attempted.

g. Insurance Denial Folder. Review Insurance Denial Folder and summarize as follows:
   - Annotate number of denials in folder for the period under review; and
   - Reason for refusal to pay appears justifiable for all denials in folder.

9.10.4.6. Manual Receipts.

All manual receipts must be pre-serialized. Ask the Collection Agent if manual receipts were used during the period under review. If they were, perform review and complete the following:

a. Review the manual receipt book to ensure all manual receipts have pre-assigned serial numbers;
b. Record last manual receipt serial number used from previous audit;
c. Record number of manual receipts prepared during period under review; and
d. And last serial number used for this period.

9.10.4.7. Jury Duty Fees Collected.

USC Title 5 Section 5515 requires the crediting of amounts received for Jury duty or witness service against the appropriation and accounting classification paying the employee's salary at the time the employee performed the jury duty. If fees are collected after the appropriation has expired, they should be collected into a miscellaneous account. The employee may retain certain allowances if his/her court certificate of attendance document identifies these allowances separately from jury duty fees. In the case of civilian personnel, the O & M appropriation from which they are paid would receive the credit. Service members who serve on State or local juries shall not be charged leave or lose any pay or entitlements during the period of service. All fees accrued to members for jury service are payable to the U.S. Treasury. Members are entitled to any reimbursement from the State or local jury authority for

expenses incurred in the performance of jury duty, such as for transportation costs or parking fees.

Using the Collection Agent Deposit Spreadsheet, record Jury Fees that were collected for the month on Schedule J and summarize per the following.

a. Cash Collection Voucher (final) Report amount matches Hospital Invoice/Receipt Form (NAVMED 7270/1)
b. Hospital Invoice/Receipt Form matches Collection Agent Deposit Spreadsheet.
c. Collection Agent Deposit Spreadsheet matches Voucher Control Listing (I & R).
d. Payroll Clerk's records were marked as "paid" for that staff member.

9.10.4.8. Deposit Reconciliation.

Using Collection Agent deposit spreadsheet pull deposit packages, select 2 deposit packages, complete Schedule K, and summarize per the following.

a. Armored Transport Receipt Book amount matches the amounts on the Collection Agent Deposit Spreadsheet and Cash Collection Voucher (final) Report.
b. Cash Collection Voucher (final) Report "V" numbers match the "V" numbers on the Cash Collection Listing.
c. Cash Collection Voucher (final) Report dollar amounts match actual deposit slips.
d. Actual deposit slip amounts (currency, coin, checks) match Deposit Ticket (SF 215).
e. Deposit ticket (SF 215) matches Armored Transport Receipt (currency, coin, checks) or bank deposit receipt.
f. Verify that the previous month's deposit packages have been certified.

9.10.4.9. Review Aging of Accounts Receivable Report.

Accounts receivable are divided into categories as illustrated in Table 7. In accordance with the classification of outstanding claims, utilize the Aging of Accounts Receivable Report on a quarterly basis to perform the following:

a. Compare "Accounts Subject to Write-Off or Transfer" from last quarter to current quarter. Ensure that accounts written off are no longer in current list; and
b. Choose accounts that have been "Paid" prior to Write-Off. Trace these paid accounts back to the deposit package.

Table 7. Debt Aging Categories.

Debt Aging Categories
A. Debts Not Delinquent; B. Debts Delinquent – • 1- 30 days; • 31 - 60 days; • 61 - 90 days; • 91 - 120 days; • 121 - 180 days; • 181 days - 1 year; • Over 1 year - 2 years; • Over 2 years - 3 years; • Over 3 years.

9.10.5. Collection Agent Audit Checklist.

The audit and evaluation checklist shall contain the following at a minimum.

a. Funds storage requirements are met.
b. Separation of duties is maintained. The individual who posts accounts should not be the same person who collects and deposits funds.
c. Individual change funds, lock boxes, and safes are used.
d. Outstanding accounts are followed up on, transferred, or written off as appropriate.
e. All write-offs match an authorization from the Commanding Officer.
f. All deposits have Disbursing Officer (DO) validation by cash control machine and/or voucher number and signature.
g. Deposits agree with automated system and/or Cash and Sales Journal.
h. Cash on hand agrees with automated system and/or Cash and Sales Journal.
i. MSA officers/collection agents are appointed in writing.
j. All accountable forms are kept in a locked safe.
k. Claims transferred to the designated legal office are reviewed monthly.
l. MSA and TPC accounts, records, and reports are reconciled with the automated system on a monthly basis.
m. The audit board submits a letter report to the Commanding Officer setting forth any exceptions and/or recommendations upon completion of the audit.
n. Funds collected are stored in a safe assigned exclusively to the collection agent's use.
o. Collection agent and mess cashiers are furnished with safes equipped with a combination lock of at least three tumblers.
p. Change fund amount shall not exceed $250 for cash register and shall not exceed $500 for each accountable medical services custodian.
q. Safe combinations are changed every six months or when the safe is transferred to the use of a different individual.

Commands are encouraged to modify and/or expand the guide to meet specific management requirements or interests.

9.10.6. Sample Letter of Assignment.

The following sample letter of assignment illustrates the formal appointment of an individual and prescribes a general description of duties and responsibilities associated with the appointment.

Exhibit 19. Sample Letter of Assignment.

SAMPLE LETTER OF ASSIGNMENT

S

A

M

P

L

E

From: Commanding Officer
To: Lieutenant Joe Claim, MSC, USN

Subj: COLLECTION AGENT AUDIT BOARD LETTER OF APPOINTMENT

Ref: (a) DOD Directive 5010.38
(b)DOD 7000.14-R Department of Defense Financial Management Regulation

1. You are hereby appointed as Chairman of the Collection Agent Audit Board. As chairman of the audit board you will be guided by the contents of references (a) and (b), their implementing directives, and my instructions. In particular, you are directed to acquaint yourself thoroughly with the references and the operations of the collection agency. You will be assisted in your duties by additional audit board members. The names of those members will be provided to you by the Comptroller during a briefing required for newly appointed audit board members.

2. As chairman of the collection agent audit board, you will ensure that a monthly audit of the collection agency is conducted in a thorough and professional manner. You are required to provide me with a letter at the conclusion of each monthly audit which informs me of findings, discrepancies, and recommendations for improving collection operations.

Appendix I. References.

1. DoD 7000.14-R. "Department of Defense Financial Management Regulation" (DoDFMR). Volume 5, Chapter 2.
2. DoD 7000.14-R. "Department of Defense Financial Management Regulation" (DoDFMR). Volume 12.
3. DoD Comptroller Website.
4. DoDFMR. Volume 1, Chapter 9.
5. DoDFMR. Volume 5, Chapter 6.
6. Code of Federal Regulations. "Recovery of Costs of Hospital and Medical Care and Treatment Furnished by the United States." Title 28, Part 43.
7. DoDFMR. Volume 4, Chapter 3.
8. DoDFMR. Volume 12, Chapter 19.
9. DoDFMR. Volume 5, Chapter 28.
10. Health Care Finance Administration (HCFA) Instruction Book for Providers.
11. DoDFMR. Volume 5, Chapter 1.
12. DoD Instruction 6010.12. "Military-Civilian Health Services Partnership Program."
13. American Medical Association and HCFA Electronic Claims Submission Efficiency Review. 1998.

Appendix II. PATCAT Table.

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STATUTORY CATEGORY	PAT CHRG CODE	SVC PRE-FIX	DESCRIPTION	DEERS	PATIENT STATUS*	INPATIENT		OUTPATIENT		PAY MODE		
						PAT RATE	AGENCY RATE	PAT RATE	AGENCY RATE	ARMY	AF	NAVY
None	00	A	USA DECEASED SPONSOR			-	-	-	-			
None	00	F	USAF DECEASED SPONSOR			-	-	-	-			
None	00	N	USN DECEASED SPONSOR			-	-	-	-			
None	00	M	USMC DECEASED SPONSOR			-	-	-	-			
None	00	B	NOAA DECEASED SPONSOR			-	-	-	-			
None	00	C	USCG DECEASED SPONSOR			-	-	-	-			
None	00	K	OTHER DECEASED SPONSOR			-	-	-	-			
None	00	P	USPHS DECEASED SPONSOR			-	-	-	-			
I.A.	11	F	USAF ACTIVE DUTY		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.A.	11	N	USN ACTIVE DUTY		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.A.	11	M	USMC ACTIVE DUTY		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
II.A.	11	B	NOAA ACTIVE DUTY		1	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
II.A.	11	C	USCG ACTIVE DUTY		1	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
II.A.	11	P	USPHS ACTIVE DUTY		1	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
I.A.	111	A	USA ACTIVE DUTY OFFICER		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.A.	112	A	USA ACTIVE DUTY ENLISTED		1	SR	NC	NC	NC	ENL 1080	DD-139	DD-139
	12		AD RES		1							
II.B.	12	C	USCG AD RES		1	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
II.B.	12	P	USPHS RES		1	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
I.C.1.	121	A	USA AD RES OFFICER		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.1.	122	A	USA AD RES ENLISTED		1	SR	NC	NC	NC	ENL 1080	DD-139	DD-139
I.C.1.	12A	F	USAF AD RES		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.1.	12A	N	USN AD RES		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.1.	12A	M	USMC AD RES		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.3.	12B	A	USA AD RES-30 DAYS OR LESS,NOT LOD		1	FRR	NC	FRR	NC			
I.C.3.	12B	F	USAF AD RES-30 DAY OR LESS,NOT LOD		1	FRR	NC	FRR	NC			
I.C.3.	12B	M	USMC AD RES-30 DAY OR LESS,NOT LOD		1	FRR	NC	FRR	NC			
I.C.3.	12B	N	USN AD RES-30 DAYS OR LESS,NOT LOD		1	FRR	NC	FRR	NC			
I.B.	13	A	USA AD RECRUIT		1	NC	SR	NC	NC	SF 1080	SF 1080	SF 1080
I.B.	13	F	USAF AD RECRUIT		1	NC	SR	NC	NC	SF 1080	SF 1080	SF 1080
I.B.	13	N	USN AD RECRUIT		1	NC	SR	NC	NC	SF 1080	SF 1080	SF 1080
I.B.	13	M	USMC AD RECRUIT		1	NC	SR	NC	NC	SF 1080	SF 1080	SF 1080
II.A.	13	C	USCG AD RECRUIT		1	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
IV.A.	14	A	USMA CADET		1	NC	SR	NC	NC	SF 1080	SF 1080	DD-7L/SF 1080
IV.A.	14	F	USAF ACADEMY CADET		1	NC	SR	NC	NC	SF 1080	SF 1080	DD-7L/SF 1080
IV.A.	14	N	USN ACADEMY CADET		1	NC	SR	NC	NC	SF 1080	SF 1080	DD-7L/SF 1080
IV.B.	14	C	USCG ACADEMY CADET		1	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
	15		NATIONAL GUARD		1							
I.C.1.	151	A	USA NG OFFICER		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.1.	152	A	USA NG ENLISTED		1	SR	NC	NC	NC	ENL 1080	DD-139	DD-139
I.C.1.	15A	F	USAF NG		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.3.	15B	A	USA NG-30 DAYS OR LESS,NOT LOD		1	FRR	NC	FRR	NC			
I.C.3.	15B	F	USAF NG-30 DAYS OR LESS,NOT LOD		1	FRR	NC	FRR	NC			
V.A.	21	A	USA ROTC		5	SR	NC	NC	NC	DD-139	DD-139	DD-139

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STATUTORY CATEGORY	PAT CHRG CODE	SVC PRE-FIX	DESCRIPTION	DEERS	PATIENT STATUS*	INPATIENT		OUTPATIENT		PAY MODE		
						PAT RATE	AGENCY RATE	PAT RATE	AGENCY RATE	ARMY	AF	NAVY
V.A.	21	F	USAF ROTC		5	SR	NC	NC	NC	DD-139	DD-139	DD-139
V.A.	21	N	USN ROTC		5	SR	NC	NC	NC	DD-139	DD-139	DD-139
II.B.	22	C	USCG RES INACT DUTY TRG		1	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
II.B.	22	P	USPHS RES INACT DUTY TRG		1	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
I.C.2.	221	A	USA RES INACT DUTY TRG OFFICER		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.2.	222	A	USA RES INACT DUTY TRG ENLISTED		1	SR	NC	NC	NC	ENL 1080	DD-139	DD-139
I.C.2.	22A	F	USAF RES INACT DUTY TRG		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.2.	22A	N	USN RES INACT DUTY TRG		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.2.	22A	M	USMC RES INACT DUTY TRG		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.3.	22B	A	USA RES INACT DUTY TRG-NOT LOD		1	FRR	NC	FRR	NC			
I.C.3.	22B	F	USAF RES INACT DUTY TRG-NOT LOD		1	FRR	NC	FRR	NC			
I.C.3.	22B	N	USN RES INACT DUTY TRG-NOT LOD		1	FRR	NC	FRR	NC			
I.C.3.	22B	M	USMC RES INACT DUTY TRG-NOT LOD		1	FRR	NC	FRR	NC			
	23		NATIONAL GUARD INACT DUTY TRG		1							
I.C.2.	231	A	USA NG INACT DUTY TRG OFF		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.2.	232	A	USA NG INACT DUTY TRG ENL		1	SR	NC	NC	NC	ENL 1080	DD-139	DD-139
I.C.2.	23A	F	USAF NG INACT DUTY TRG		1	SR	NC	NC	NC	DD-139	DD-139	DD-139
I.C.3.	23B	A	USA NG INACT DUTY TRG-NOT LOD		1	FRR	NC	FRR	NC			
I.C.3.	23B	F	USAF NG INACT DUTY TRG-NOT LOD		1	FRR	NC	FRR	NC			
III.A.	24	A	USA FRM AD-TRANS ASSISTANCE ACT		5	FMR	NC	NC	NC			
III.A.	24	F	USAF FRM AD-TRANS ASSISTANCE ACT		5	FMR	NC	NC	NC			
III.A.	24	N	USN FRM AD-TRANS ASSISTANCE ACT		5	FMR	NC	NC	NC			
III.A.	24	M	USMC FRM AD-TRANS ASSISTANCE ACT		5	FMR	NC	NC	NC			
III.B.	24	C	USCG FRM AD-TRANS ASSISTANCE ACT		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
III.C.	25	A	USA FAM MBR FAD-TRANS ASSIST ACT		5	FMR	NC	NC	NC			
III.C.	25	F	USAF FAM MBR FAD-TRANS ASSIST ACT		5	FMR	NC	NC	NC			
III.C.	25	N	USN FAM MBR FAD-TRANS ASSIST ACT		5	FMR	NC	NC	NC			
III.C.	25	M	USMC FAM MBR FAD-TRAN ASSIST ACT		5	FMR	NC	NC	NC			
III.D.	25	C	USCG FAM MBR FAD-TRAN ASSIST ACT		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VI.A.	26	A	USA APPLICANT/REGISTRANT	1	5	NC	SR	NC	NC	SF 1080	SF 1080	SF 1080
VI.A.	26	F	USAF APPLICANT/REGISTRANT	1	5	NC	SR	NC	NC	SF 1080	SF 1080	SF 1080
VI.A.	26	N	USN APPLICANT/REGISTRANT	1	5	NC	SR	NC	NC	SF 1080	SF 1080	SF 1080
VI.A.	26	M	USMC APPLICANT/REGISTRANT	1	5	NC	SR	NC	NC	SF 1080	SF 1080	SF 1080
VI.B.	26	B	NOAA APPLICANT/REGISTRANT	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VI.B.	26	C	USCG APPLICANT/REGISTRANT	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VI.B.	26	P	USPHS APPLICANT/REGISTRANT	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
XV.C.1	27	A	USA FRM MEMBER-MATERNITY CARE	1	5	SR	NC	NC	NC			
XV.C.1	27	F	USAF FRM MEMBER-MATERNITY CARE	1	5	SR	NC	NC	NC			
XV.C.1	27	N	USN FRM MEMBER-MATERNITY CARE	1	5	SR	NC	NC	NC			
XV.C.1	27	M	USMC FRM MEMBER-MATERNITY CARE	1	5	SR	NC	NC	NC			
XV.C.2.	27	C	USCG FRM MEMBER-MATERNITY CARE	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
XV.C.3.	28	A	USA NEWBORN OF FRM SERVICE MBR	1	5	FRR	NC	FRR	NC			
XV.C.3.	28	F	USAF NEWBORN OF FRM SERVICE MBR	1	5	FRR	NC	FRR	NC			
XV.C.3.	28	N	USN NEWBORN OF FRM SERVICE MBR	1	5	FRR	NC	FRR	NC			

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STATUTORY CATEGORY	PAT CHRG CODE	SVC PRE-FIX	DESCRIPTION	DEERS	PATIENT STATUS*	INPATIENT		OUTPATIENT		PAY MODE		
						PAT RATE	AGENCY RATE	PAT RATE	AGENCY RATE	ARMY	AF	NAVY
XV.C.3.	28	M	USMC NEWBORN OF FRM SERVICE MBR	1	5	FRR	NC	FRR	NC			
XV.C.3.	28	C	USCG NEWBORN OF FRM SERVICE MBR	1	5	FRR	NC	FRR	NC			
VII.B.	31	B	NOAA RET LOS		3	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VII.B.	31	C	USCG RET LOS		3	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VII.B.	31	P	USPHS RET LOS		3	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VII.A.1.	311	A	USA RET LOS OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.1.	311	F	USAF RET LOS OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.1.	311	N	USN RET LOS OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.1.	311	M	USMC RET LOS OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.2.	312	A	USA RET LOS ENLISTED		3	NC	NC	NC	NC			
VII.A.2.	312	F	USAF RET LOS ENLISTED		3	NC	NC	NC	NC			
VII.A.2.	312	N	USN RET LOS ENLISTED		3	NC	NC	NC	NC			
VII.A.2.	312	M	USMC RET LOS ENLISTED		3	NC	NC	NC	NC			
VII.B.	32	B	NOAA RET PDRL		3	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VII.B.	32	C	USCG RET PDRL		3	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VII.B.	32	P	USPHS RET PDRL		3	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VII.A.1.	321	A	USA RET PDRL OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.1.	321	F	USAF RET PDRL OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.1.	321	N	USN RET PDRL OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.1.	321	M	USMC RET PDRL OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.2.	322	A	USA RET PDRL ENLISTED		3	NC	NC	NC	NC			
VII.A.2.	322	F	USAF RET PDRL ENLISTED		3	NC	NC	NC	NC			
VII.A.2.	322	N	USN RET PDRL ENLISTED		3	NC	NC	NC	NC			
VII.A.2.	322	M	USMC RET PDRL ENLISTED		3	NC	NC	NC	NC			
VII.B.	33	B	NOAA RET TDRL		3	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VII.B.	33	C	USCG RET TDRL		3	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VII.B.	33	P	USPHS RET TDRL		3	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VII.A.1.	331	A	USA RET TDRL OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.1.	331	F	USAF RET TDRL OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.1.	331	N	USN RET TDRL OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.1.	331	M	USMC RET TDRL OFFICER		3	SR	NC	NC	NC	DD-139	DD-139	DD-139
VII.A.2.	332	A	USA RET TDRL ENLISTED		3	NC	NC	NC	NC			
VII.A.2.	332	F	USAF RET TDRL ENLISTED		3	NC	NC	NC	NC			
VII.A.2.	332	N	USN RET TDRL ENLISTED		3	NC	NC	NC	NC			
VII.A.2.	332	M	USMC RET TDRL ENLISTED		3	NC	NC	NC	NC			
VIII.A.	41	A	USA FAM MBR AD		2	FMR	NC	NC	NC	DD-139	DD-139	DD-139
VIII.A.	41	F	USAF FAM MBR AD		2	FMR	NC	NC	NC	DD-139	DD-139	DD-139
VIII.A.	41	N	USN FAM MBR AD		2	FMR	NC	NC	NC	DD-139	DD-139	DD-139
VIII.A.	41	M	USMC FAM MBR AD		2	FMR	NC	NC	NC	DD-139	DD-139	DD-139
VIII.B.	41	B	NOAA FAM MBR AD		2	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	41	C	USCG FAM MBR AD		2	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	41	P	USPHS FAM MBR AD		2	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.A.	43	A	USA FAM MBR RET		4	FMR	NC	NC	NC	DD-139	DD-139	DD-139
VIII.A.	43	F	USAF FAM MBR RET		4	FMR	NC	NC	NC	DD-139	DD-139	DD-139

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						PAT RATE	AGENCY RATE	PAT RATE	AGENCY RATE	ARMY	AF	NAVY
VIII.A.	43	N	USN FAM MBR RET		4	FMR	NC	NC	NC	DD-139	DD-139	DD-139
VIII.A.	43	M	USMC FAM MBR RET		4	FMR	NC	NC	NC	DD-139	DD-139	DD-139
VIII.B.	43	B	NOAA FAM MBR RET		4	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	43	C	USCG FAM MBR RET		4	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	43	P	USPHS FAM MBR RET		4	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.A.	45	A	USA FAM MBR DECEASED AD		2	FMR	NC	NC	NC			
VIII.A.	45	F	USAF FAM MBR DECEASED AD		2	FMR	NC	NC	NC			
VIII.A.	45	N	USN FAM MBR DECEASED AD		2	FMR	NC	NC	NC			
VIII.A.	45	M	USMC FAM MBR DECEASED AD		2	FMR	NC	NC	NC			
VIII.B.	45	B	NOAA FAM MBR DECEASED AD		2	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	45	C	USCG FAM MBR DECEASED AD		2	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	45	P	USPHS FAM MBR DECEASED AD		2	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.A.	47	A	USA FAM MBR DECEASED RETIRED		4	FMR	NC	NC	NC			
VIII.A.	47	F	USAF FAM MBR DECEASED RETIRED		4	FMR	NC	NC	NC			
VIII.A.	47	N	USN FAM MBR DECEASED RETIRED		4	FMR	NC	NC	NC			
VIII.A.	47	M	USMC FAM MBR DECEASED RETIRED		4	FMR	NC	NC	NC			
VIII.B.	47	B	NOAA FAM MBR DECEASED RETIRED		4	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	47	C	USCG FAM MBR DECEASED RETIRED		4	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	47	P	USPHS FAM MBR DECEASED RETIRED		4	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.A.	48	A	USA UNREMARRIED FRM SPOUSE		5	FMR	NC	NC	NC			
VIII.A.	48	F	USAF UNREMARRIED FRM SPOUSE		5	FMR	NC	NC	NC			
VIII.A.	48	N	USN UNMARRIED FRM SPOUSE		5	FMR	NC	NC	NC			
VIII.A.	48	M	USMC UNREMARRIED FRM SPOUSE		5	FMR	NC	NC	NC			
VIII.B.	48	B	NOAA UNREMARRIED FRM SPOUSE		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	48	C	USCG UNREMARRIED FRM SPOUSE		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	48	P	USPHS UNREMARRIED FRM SPOUSE		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.A.	49	A	USA FAM MBR UNREMARRIED FRM SPOUSE		5	FMR	NC	NC	NC			
VIII.A.	49	F	USAF FAM MBR UNRMARRIED FRM SPOUSE		5	FMR	NC	NC	NC			
VIII.A.	49	N	USN FAM MBR UNREMARRIED FRM SPOUSE		5	FMR	NC	NC	NC			
VIII.A.	49	M	USMC FAM MBR UNRMARRIED FRM SPOUSE		5	FMR	NC	NC	NC			
VIII.B.	49	B	NOAA FAM MBR UNRMARRIED FRM SPOUSE		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	49	C	USCG FAM MBR UNRMARRIED FRM SPOUSE		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
VIII.B.	49	P	USPHS FAM MBR UNREMARRD FRM SPOUSE		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
X.A.1.a.	51	K	STATE DEPT EMPLOYEE - OCONUS		5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.a.	52	K	STATE DEPT FAM MBR - OCONUS		5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
	53	K	FED AGENCY/DEPT - EMPLOYEE		5							
X.A.1.a.	531	K	COMMERCE DEPT EMPLOYEE		5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.a.	532	K	DRUG ENFORCEMENT ADMIN EMPL		5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.6.b.2.	533	K	FAA AIR TRF CONTROLLER PHYS EXAM		5	NC	NC	NC	FAA	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.a.	534	K	FRGN CLMS SETTLMNT COMM EMPL		5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.a.	535	K	USIA EMPLOYEE		5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.a.	536	K	AGRICULTURAL DEPT EMPLOYEE		5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.c.	537	K	INT DEPT EMLOYEE (SAMOA)		5	IAR	NC	IAR	NC			
X.A.1.a.	538	K	TRANS DEPT EMPLOYEE		5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080

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						PAT RATE	AGENCY RATE	PAT RATE	AGENCY RATE	ARMY	AF	NAVY
X.A.6.b.1.	539	K	JUSTICE DEPT EMPLOYEE		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
X.A.6.b.1.	53A	K	TREASURY DEPT EMPLOYEE (SEC SVC)		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
X.A.1.a.	53B	K	HHS DEPT EMPLOYEE		5	NC	IAR	NC	IAR	SF 1080	SF 1080	SF 1080
X.A.1.a.	53C	K	SECURITY EXC COMM EMPLOYEE		5	NC	IAR	NC	IAR	SF 1080	SF 1080	SF 1080
X.A.1.a.	53D	K	LIBRARY OF CONGRESS EMPLOYEE		5	NC	IAR	NC	IAR	SF 1080	SF 1080	SF 1080
X.A.1.a.	53E	K	ENVIRONMENTAL PROT AGNCY EMPL		5	NC	IAR	NC	IAR	SF 1080	SF 1080	SF 1080
X.A.1.a.	53F	K	SOC SECY ADMIN EMPLOYEE		5	NC	IAR	NC	IAR	SF 1080	SF 1080	SF 1080
X.A.1.a.	53G	K	GSA EMPLOYEE		5	NC	IAR	NC	IAR	SF 1080	SF 1080	SF 1080
X.A.3.b.	53I	K	US CIV EMPL AUTH OCC HLTH SERVICES		5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.6.b.1.	53J	K	US CUSTOMS SERVICE AGENT		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
XV.C.5.	53K	K	CIV FACULTY U OF HEALTH SCIENCES		5	IAR	NC	IAR	NC			
X.C.	53M	K	CIV EMPLOYEE ARMY NATL GUARD		5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.6.b.1.	53O	K	SECRET SERVICE SPECIAL AGENT		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
X.A.7.	53P	K	CIV EMPL/OTH FED AGEN/NON-DOD,NEC		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
X.D.1.	53Q	K	CIV SEAMAN IN SERVICE OF MSTS/MSC		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
X.A.1.f.	53R	K	FED EMPL ALCH & DRUG REHAB PROGRAM		5	IAR	NC	N/A	N/A			
X.A.1.d.	53S	K	DOD SCHOOL TEACHER OCONUS		5	IAR	NC	IAR	NC			
X.A.1.e.	53T	K	OTHER DOD EMPLOYEE OCONUS		5	IAR	NC	IAR	NC			
XV.C.9.a.	53U	K	SUPERNUMERARIES		5	IAR	NC	IAR	NC			
XV.C.9.b.	53V	K	MEMBERS OF CONGRESS		5	FRR	NC	FRR	NC			
	54	K	FED AGENCY/DEPT - FAM MBR	1	5							
X.A.7.	541	K	FAM MBR NON-DOD FED AGENCY	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
X.A.1.a.	542	K	FAM MBR COMM DEPT EMPL,BUR PUB RDS	1	5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.a.	543	K	FAM MBR FAA EMPLOYEE	1	5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.a.	544	K	FAM MBR FRGN CLM SETLMT COMM EMPL	1	5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.a.	545	K	FAM MBR USIA EMPLOYEE	1	5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.a.	546	K	FAM MBR DRUG ENFCMNT AGENCY EMPL	1	5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.c.	547	K	FAM MBR DEPT INT CIV IN SAMOA	1	5	IAR	NC	IAR	NC			
X.A.1.a.	548	K	FAM MBR AG DEPT EMPLOYEE	1	5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
X.A.1.f.	54A	K	FAM MBR FED EMPL ALCH & DRUG REHAB	1	5	IAR	NC	N/A	N/A			
X.A.1.d.	54B	K	FAM MBR DOD SCHOOL TEACHR OCONUS	1	5	IAR	NC	IAR	NC			
X.A.1.e.	54C	K	FAM MBR OTHER DOD EMPL OCONUS	1	5	IAR	NC	IAR	NC			
X.A.2.a.	55	K	DOD EMPLOYEE REMOTE AREA CONUS	1	5	IAR	NC	IAR	NC			
X.A.2.a.	56	K	DOD FAM MBR REMOTE AREA CONUS	1	5	IAR	NC	IAR	NC			
X.A.3.a.	57	K	DOD EMPL OCCUPATIONAL HEALTH	1	5	NC	NC	NC	NC			
	58	K	DISABILITY RETIREMENT EXAM	1	5							
X.A.6.a.1.	581	K	DISABILITY RET EXAM - DOD SPON	1	5	SR	NC	NC	NC			
X.A.6.b.3.	582	K	DISABILTY RET EXAM - NON-DOD SPON	1	5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
	59	K	OTHER US CIV EMPLOYEE/FAM MBR		5							
X.A.2.b	592	K	FED GOVT EMPLOYEE IN REMOTE AREAS		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
X.A.2.b	593	K	FAM MBR FED EMPL IN REMOTE CONUS		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
	61	K	VETERANS ADMINISTRATION	1	5							
XI.A.1.	611	K	VETERANS ADMIN BENEFICIARY	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
XI.A.2.	612	K	DOD/VA SHARING AGREEMENT	1	5	NC	NC	NC	NC	ORDERS	ORDERS	ORDERS

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						PAT RATE	AGENCY RATE	PAT RATE	AGENCY RATE	ARMY	AF	NAVY
	62	K	OWCP	1	5							
X.A.4.a.	621	K	OWCP-DOD BENEFICIARY	1	5	NC	NC	NC	NC			
X.A.4.b.	622	K	OWCP-NON-DOD BENEFICIARY	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7L/SF 1080
XI.C.	63	K	SERVICE HOME-OTHER THAN MIL RET	1	5	NC	FSR	NC	NC	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
	64	K	OTHER FED AGENCY DEPT	1	5							
XI.F.	641	K	SOC SECURITY BENEFICIARY MEDICARE	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7L/SF 1080
XIII.B.	642	K	OTHER FEDERAL AGENCY/DEPT	1	5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
	65	K	CONTRACT EMPLOYEE	1	5							
X.B.1.	651	K	CONTRACT EMPLOYEE & DEPENDENT	1	5	FRR	NC	FRR	NC			
X.B.2.	652	K	US CIV EMPL OF CONTRCTR-PHYS EXM	1	5	SR	NC	NC	NC			
	66	K	FEDERAL PRISONER	1	5							
XIV.C.	662	K	PRISONER HOSP AFTER SENTENCE EXP	1	5	FRR	NC	FRR	NC			
XIV.B.	663	K	PUNITIVE DISCHG EXC,SENT NOT EXP	1	5	NC	NC	NC	NC			
XIV.D.1.	664	K	NON-MIL FED PRIS-BILATERAL AGRMT	1	5	NC	IAR	NC	IAR	SF 1080	SF 1080	DD-7L/SF 1080
XIV.D.2.	665	K	NON-MIL FED PRIS-EMERGENCY ONLY	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
XI.E.	67	K	AMERICAN INDIAN, ALEUT, ESKIMO	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
	68	K	MICRONESIAN,SAMOAN,TRUST TERRITRY	1	5							
XI.D.	681	K	MICRONESIAN CITIZEN	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
XI.D	682	K	AMERICAN SAMOAN CITIZEN	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
	69	K	OTHER US GOVT BENEFICIARY		5							
XI.B.	691	K	PEACE CORPS APPL - PHYSICAL EXAM		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
XI.B.	692	K	MERCHANT MARINE ACAD APPLICANT		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
XV.C.10.	694	K	SEC SERVICE PROTECTOR/PROTECTEE		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
X.D.3.	696	K	US CIV SEAMAN, NOT MSTS/MSC		5	FRR	NC	FRR	NC			
XIII.C.	699	K	US BENEF OF PRIV RLF ACTS OF CONG		5	NC	NC	NC	NC			
X.A.5.	69A	K	JOB CORP BENEF/VISTA PERSONNEL		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
XI.B.	69B	K	JOB CORPS/VISTA APPL-PHYS EXAM		5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
XV.C.7.	69C	K	US REPTRTED POW SEP AD BUT NOT RET		5	NC	NC	NC	NC			
XV.C.8.	69E	K	FAM MBR US CIV RTN POW-FRM SVC MBR		5	FMR	NC	NC	NC			
XII.A.1.	69F	K	RED CROSS EMPLOYEE OCONUS		5	SR	NC	NC	NC			
XII.B.	69G	K	USO PERS AND FAM MBR OCONUS		5	FRR	NC	FRR	NC			
X.A.1.b.	69H	K	PEACE CORP VOL,VOL LEADER,& EMPL		5	IAR	NC	IAR	NC			
XII.E.1.	69I	K	MBR OF AUX SVC-GOVT DIR MISSON		5	NC	NC	NC	NC			
XII.E.2.	69J	K	MBR OF AUX SVC-ORG DIR MISSION		5	SR	NC	NC	NC			
XII.C.	69K	K	WELFARE WRKR/VOL/STUDENT NURSE		5	SR	NC	NC	NC			
XII.F.	69L	K	USCG AUXILIARY PERSONNEL		5	NC	NC	NC	NC			
XV.D.	69M	K	FRM MBR CITIZEN OF MIL TRG CORPS		5	SR	NC	NC	NC			
XII.G.	69N	K	YTH GRP EMRG-MIL SPON-DOD INSTL		5	SR	NC	NC	NC			
XII.H.1.	69O	K	ENT SUPPRTNG FORCES OCONUS-EMRG		5	SR	NC	NC	NC			
XII.A.2.	69S	K	FAM MBR OF RED CROSS EMPL OCONUS		5	FRR	NC	FRR	NC			
XII.H.2.	69T	K	PROF EDUCTR/NEWS&OIL CO/AUT CARE		5	FRR	NC	FRR	NC			
X.D.2.	69U	K	CIVILIAN CREW OF NOAA VESSELS	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
	71	K	IMET/FMS	1	5							
IX.A.1.b.	71A	K	IMET NATO	1	5	NC	IMET	NC	NC	DD-7	DD-7	DD-7

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						PAT RATE	AGENCY RATE	PAT RATE	AGENCY RATE	ARMY	AF	NAVY
IX.A.2.b.	71B	K	IMET NATO CIVILIAN	1	5	NC	IMET	NC	IMET	DD-7	DD-7	DD-7
IX.B.1.b.	**71C	K	IMET NON-NATO	1	5	NC	IMET	NC	IMET	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
IX.B.2.b.	**71C	K	IMET NON-NATO	1	5	NC	IMET	NC	IMET	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
IX.A.1.a.1.	71E	K	FMS NATO - ITO INDIVIDUAL	1	5	FRR	NC	NC	NC			
IX.A.1.a.2.	71F	K	FMS NATO - ITO AGENCY	1	5	NC	FRR	NC	NC	DD-7	DD-7	DD-7
IX.A.2.a.1.	71G	K	FMS NATO CIVILIAN - ITO INDIVIDUAL	1	5	FRR	NC	FRR	NC			
IX.A.2.a.2.	71H	K	FMS NATO CIVILIAN - ITO AGENCY	1	5	NC	FRR	NC	FRR	DD-7	DD-7	DD-7
IX.B.1.a.1.	**71I	K	FMS NON-NATO - ITO INDIVIDUAL	1	5	FRR	NC	FRR	NC			
IX.B.2.a.1.	**71I	K	FMS NON-NATO - ITO INDIVIDUAL	1	5	FRR	NC	FRR	NC			
IX.B.1.a.2.	**71J	K	FMS NON-NATO - ITO AGENCY	1	5	NC	FRR	NC	FRR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
IX.B.2.a.2.	**71J	K	FMS NON-NATO - ITO AGENCY	1	5	NC	FRR	NC	FRR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
IX.A.1.c.	72	K	NATO MILITARY	1	5	FRR	NC	NC	NC			
IX.D.1.	72	R	NATO RECIPROCAL AGREEMENT	1	5	NC	NC	NC	NC	ORDERS	ORDERS	ORDERS
IX.D.2.	73	R	NATO RECIPROCAL AGREEMENT-FAM MBR	1	5	NC	NC	NC	NC	ORDERS	ORDERS	ORDERS
	73	K	NATO FAM MBR	1	5							
IX.A.3.a.1.	73A	K	NATO FAM MBR - ITO INDIVIDUAL	1	5	FRR	NC	NC	NC			
IX.A.3.a.2.	73B	K	NATO FAM MBR - ITO AGENCY	1	5	NC	FRR	NC	NC	DD-7	DD-7	DD-7
IX.A.3.b.	73C	K	NATO FAM MBR - MILITARY	1	5	FRR	NC	NC	NC			
IX.D.3.	74	R	NON-NATO RECIPROCAL AGREEMENT	1	5	NC	NC	NC	NC	ORDERS	ORDERS	ORDERS
	74	K	NON-NATO MILITARY	1	5							
IX.B.1.d.	741	K	KATUSA	1	5	NC	NC	NC	NC			
IX.B.1.c.	742	K	OTHER NON-NATO MILITARY	1	5	FRR	NC	FRR	NC			
	75	K	NON NATO FAM MBR	1	5							
IX.D.4.	75	R	NON-NATO RECIPROCAL AGR-FAM MBR	1	5	NC	NC	NC	NC	ORDERS	ORDERS	ORDERS
IX.B.3.a.1.	75A	K	NON-NATO FAM MBR - ITO INDIVIDUAL	1	5	FRR	NC	FRR	NC			
IX.B.3.a.2.	75B	K	NON-NATO FAM MBR - ITO AGENCY	1	5	NC	FRR	NC	FRR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
IX.B.3.b.	75C	K	NON-NATO FAM MBR - MILITARY	1	5	FRR	NC	FRR	NC			
	76	K	FOREIGN CIVILIAN	1	5							
IX.A.2.c.	76A	K	NATO FOREIGN CIVILIAN	1	5	FRR	NC	FRR	NC			
IX.B.2.c.	76B	K	NON-NATO FOREIGN CIVILIAN	1	5	FRR	NC	FRR	NC			
IX.E.	76C	K	GUANTANAMO BAY	1	5	GBI	NC	GBO	NC			
IX.C.3.	77	K	FOREIGN CIVILIAN FAMILY MEMBER	1	5	FRR	NC	FRR	NC			
XIV.A.	78	K	FOREIGN NATIONAL - POW/INTERNEE	1	5	NC	NC	NC	NC			
	79	K	OTHER FOREIGN NATIONAL/FAM MBR	1	5							
IX.C.1.	79A	K	OTHER FOREIGN NATIONAL/FAM MBR	1	5	FRR	NC	FRR	NC			
IX.C.2.	79B	K	FOREIGN POLITICAL REFUGEE	1	5	FMR	NC	NC	NC			
XV.A.	79C	K	DOMESTIC EMPLOYEE OCONUS	1	5	N/A	N/A	NC	NC			
	82	K	DOD DESIGNEE - SECT OF ARMY	1	5							
XV.C.6.	821	K	VOL DONOR ORGAN/BLOOD NO CHARGE	1	5	NC	NC	NC	NC			
XII.D.	822	K	VOL SUBJECT RESEARCH PROJECT	1	5	NC	NC	NC	NC			
XV.C.11.a.	823	K	ARMY SECT DESIGNEE (NO PAY)	1	5	NC	NC	NC	NC			
XV.C.11.b.	824	K	ARMY SECT DESIGNEE (SR PAY)	1	5	SR	NC	NC	NC			
XV.C.4.	**825	K	ARMY SECT DESIGNEE (FULL PAY)	1	5	FRR	NC	FRR	NC			
XV.C.11.e.	**825	K	ARMY SECT DESIGNEE (FULL PAY)	1	5	FRR	NC	FRR	NC			

14-Mar-94

STATUTORY CATEGORY	PAT CHRG CODE	SVC PRE-FIX	DESCRIPTION	DEERS	PATIENT STATUS*	INPATIENT		OUTPATIENT		PAY MODE		
						PAT RATE	AGENCY RATE	PAT RATE	AGENCY RATE	ARMY	AF	NAVY
XV.C.11.c.	826	K	ARMY SECT DESIGNEE (FAM MBR RATE)	1	5	FMR	NC	NC	NC			
XV.C.11.e.	827	K	ARMY SECT DESIGNEE (ISR RATE)	1	5	FRR	NC	FRR	NC			
XV.C.11.d.	828	K	ARMY SECT DESIGNEE (AGENCY)	1	5	IAR	NC	IAR	NC			
XIII.A.	829	K	US CIVILIAN CLAIMANT ARMY	1	5	NC	NC	NC	NC			
	83	K	DOD DESIGNEE - SECT OF NAVY	1	5							
XIII.A.	831	K	US CIV CLAIMANT NAVY	1	5	NC	NC	NC	NC			
XII.D.	**832	K	NAVY SECT DESIGNEE (NO PAY)	1	5	NC	NC	NC	NC			
XV.C.6.	**832	K	NAVY SECT DESIGNEE (NO PAY)	1	5	NC	NC	NC	NC			
XV.C.11.a.	**832	K	NAVY SECT DESIGNEE (NO PAY)	1	5	NC	NC	NC	NC			
XV.C.11.b.	833	K	NAV SECT DESIGNEE (SR PAY)	1	5	SR	NC	NC	NC			
XV.C.4.	**834	K	NAV SECT DESIGNEE (FULL PAY)	1	5	FRR	NC	FRR	NC			
XV.C.11.e.	**834	K	NAV SECT DESIGNEE (FULL PAY)	1	5	FRR	NC	FRR	NC			
XV.C.11.c.	835	K	NAV SECT DESIGNEE (FMR RATE)	1	5	FMR	NC	NC	NC			
XV.C.11.d.	836	K	NAV SECT DESIGNEE (AGENCY)	1	5	IAR	NC	IAR	NC			
	84	K	DOD DESIGNEE - SECT OF AIR FORCE	1	5							
XIII.A.	841	K	US CIV CLAIMANT AIR FORCE	1	5	NC	NC	NC	NC			
XII.D.	**842	K	AIR FORCE SECT DESIGNEE (NO PAY)	1	5	NC	NC	NC	NC			
XV.C.6.	**842	K	AIR FORCE SECT DESIGNEE (NO PAY)	1	5	NC	NC	NC	NC			
XV.C.11.a.	**842	K	AIR FORCE SECT DESIGNEE (NO PAY)	1	5	NC	NC	NC	NC			
XV.C.11.b.	843	K	AIR FORCE SECT DESIGNEE (SR PAY)	1	5	SR	NC	NC	NC			
XV.C.4.	**844	K	AIR FORCE SECT DESIGNEE (FULL PAY)	1	5	FRR	NC	FRR	NC			
XV.C.11.e.	**844	K	AIR FORCE SECT DESIGNEE (FULL PAY)	1	5	FRR	NC	FRR	NC			
XV.C.11.c.	845	K	AIR FORCE SECT DESIGNEE (FMR RATE)	1	5	FMR	NC	NC	NC			
XV.C.11.d.	846	K	AIR FORCE SECT DESIGNEE (AGENCY)	1	5	IAR	NC	IAR	NC			
	91	K	CIVILIAN - HUMANITARIAN	1								
XV.B.1.	**911	K	CIVILIAN - HUMANITARIAN	1	5	NC	NC	NC	NC			
XV.C.6.	**911	K	CIVILIAN - HUMANITARIAN	1	5	NC	NC	NC	NC			
XV.B.2.	912	K	CIVILIAN - DISASTER (FEMA)	1	5	NC	IAR	NC	IAR	DD-7/DD-7A	DD-7/DD-7A	DD-7/DD-7A
	92	K	CIVILIAN - EMERGENCY	1								
XV.E.1.	92A	K	CIVILIAN - EMERGENCY	1	5	FRR	NC	FRR	NC			
XV.E.2.	92B	K	USTF EMROLLEE - EMERGENCY	1	5	NC	FRR	NC	FRR			
	99	K	PATIENT NOT ELSEWHERE CLASSIFIED	1								
XV.F.	99A	K	NEWBORN OF FAM MBR DAUGHTER	1	5	FRR	NC	FRR	NC			
XV.F.	99B	K	PATIENT NOT ELSEWHERE CLASSIFIED	1	5	FRR	NC	FRR	NC			

* PATIENT STATUS CODE
1 = ACTIVE DUTY
2 = DEPENDENT OF ACTIVE DUTY
3 = RETIRED
4 = DEPENDENT OF RETIRED
5 = OTHER

** These Categories are cited multiple times in the corresponding chart, but require only one entry in CHCS

Appendix III. Compliance Audit Checklist.

This Compliance Audit Checklist can be tailored to include your MTF specific needs. If any answer given is in the shaded area, please provide an explanation in the space provided at the end of the Audit Checklist.

Table 1. Compliance Audit Checklist: General.

No.	Question	Yes	No
1.	Does the Military Treatment Facility (MTF) have written standards for employees to address fraud and abuse violations for federal, state, and third party health care programs?		
2.	Does the MTF have written standards for documentation and fraud prevention for the UBO staff?		
3.	Does the MTF provide education and training for all UBO personnel?		
4.	Does the MTF have written standards specifying clinical documentation requirements for the assignment of a code (CPTs, DRGs, etc.)?		
5.	Do audits and monitoring of the UBO occur on a scheduled recurring basis?		
6.	Are the outcomes of audits and monitoring used as the primary criteria for evaluating the work performance of the UBO staff?		

Table 2. Compliance Audit Checklist: Internal Management Control.

No.	Question	Yes	No
1.	Do any coders also perform billing functions simultaneously?		
2.	Do any billers also perform coding functions simultaneously?		
3.	Are procedures in place to assure separation of coding and billing functions?		
4.	Are the applicable current OASD (Comptroller) published medical and dental rates used for billing eligible beneficiaries and third party payers?		
5.	Are there policies and procedures in place regarding the creation, distribution, retention, storage, retrieval and destruction of documents related to the billing and coding process?		

Table 3. Compliance Audit Checklist: TPCP.

No.	Question	Yes	No
1.	Are all potentially billable beneficiaries interviewed to obtain employment and insurance information?		
2.	Are UBO personnel and other staff collecting insurance information receiving ongoing training in interviewing techniques?		

No.	Question	Yes	No
3.	Are interviews documented on DD Form 2569, Third Party Collection Program – Insurance Information, and kept current in the patient record?		
4.	Are all DD Forms 2569 indicating billable insurance reviewed and benefits/amount of coverage verified with the insurers and the results documented in both automated systems?		
5.	Are all DD Forms 2569 indicating no billable insurance reviewed and verified against all available databases, and identified insurance benefits/amount of coverage verified with the insurers, and the results documented in the patient record?		
6.	Are procedures in place to ensure pre-certification/pre-authorization actions occur and are documented?		
7.	Are all valid denials and refunds approved by the TPCP/Uniform Business Office (UBO) Manager or designated authority?		
8.	Are appropriate insurance files maintained after discharge or ambulatory treatment to include DD Form 2569, copy of bill, copy of checks received, copy of correspondence and/or phone conversations, a copy of the concurrent review and continued stay review documentation, and a copy of the Explanation of Benefits (EOB)?		
9.	Are claim files maintained for the time period, and in the manner required by DoD 6010.15-M, the UBO Manual?		
10.	Are all claims for which payment is delinquent documented with actions taken and entered into a suspense file for follow-up actions?		
11.	Are clear and complete audit trails maintained on all claims forwarded to the appropriate RJA/SJA office for pursuit of invalid denials and medical affirmative claims?		
12.	Is there a master file maintained on major employers, insurers, and HMOs in the area, and the specific benefits of such plans?		
13.	What are the 3 most common reasons for denial of claims since the last audit? _____ _____ _____		
14.	When is follow-up of unpaid claims begun for inpatient _____ and outpatient _____?		

Table 4. Compliance Audit Checklist: MSA.

No.	Question	Yes	No
1.	Is the Medical Services Account Officer (MSAO) appointed in writing by the MTF Commander?		
2.	Are Deputy MSAO/assistant MSAOs, if required, appointed in writing by the MTF Commander?		

No.	Question	Yes	No
3.	Are procedures established for transfer of MSA accountability?		
4.	Is the MSAO accountable for any other appropriated fund or other Government property?		
5.	Are standard operating procedures established in writing for daily operation of the MSA office?		
6.	Is the organizational arrangement (separation of duties of biller, cashier, etc.) adequate to protect cash receipts?		
7.	Are DD Forms 7 and 7A prepared monthly and reflect TPC balance billing?		
8.	Are outpatient charges collected in advance of treatment except in case of emergency?		
9	Is training conducted regularly in Emergency Room and Dental?		
10.	When outpatient charge is not collected in advance, does the MSAO approve extension of payment period?		
11.	Does the MSAO have established follow-up procedures for collecting delinquent accounts, and are all required collection efforts completed and documented within the proper time limits before transferring accounts to FAO or DFAS?		
12.	Does the MSAO maintain a control register of assigned serial numbers of forms stored, issued to, and returned by the dining facility cashier?		
13.	Are adequate security containers available to safeguard Medical Services Account (MSA) funds documents?		
14.	Are MSA cash collections deposited with the servicing FAO as specified in the local operating procedures?		
15.	Is cashing of checks in excess of the person's debt prohibited?		
16.	Are current procedures established to ensure collections are distributed to the appropriate account and reconciled regularly with DFAS or MTF financial office?		

Table 5. Compliance Audit Checklist: MAC.

No.	Question	Yes	No
1.	Is there a system in place to identify and report to the appropriate Recovery Judge Advocate (RJA)/Staff Judge Advocate (SJA): (1) inpatient treatment; (2) outpatient treatment; (3) supplemental care payments or other payments for care provided by a civilian source; and/or (4) ancillary services ordered by an external provider, that are associated with an accident/trauma related injury or illness (including active duty beneficiaries) for pursuing potential or ongoing Medical Affirmative Claims?		

No.	Question	Yes	No
2.	Are procedures in place to ensure the appropriate RJA/SJA is notified of (a) above, using a variety of sources including, but not limited to: the DD Form 2569, a list of admissions or copy of the admissions records; the Ambulatory Data System (ADS) form; and/or copies of clinic logs?		
3.	Is there a procedure in place to identify and report health care services for a non-federal employment related injury or illness (commonly referred to as Workers' Compensation) to the appropriate RJA/SJA?		
4.	Are procedures in place to identify patients with concurrent TPCP and MAC claims, and to notify the appropriate RJA/SJA, in a timely manner, that a TPCP health insurance payment or denial is received on a concurrent MAC claim?		
5.	Is there ongoing documented training for the administration of the MAC program?		
6.	Does the MTF receive a periodic report from the appropriate RJA/SJA listing MAC claims closed without recovery and claims transferred to another RJA/SJA jurisdiction?		
7.	Does the MTF receive and maintain a monthly report listing the patient's name, sponsor's SSN, and amount(s) deposited to the MTF's account by the RJA/SJA.		
8.	Are procedures in place to ensure MAC related claim forms are accurately completed by the MTF and provided to the RJA/SJA, with copies of pertinent medical records, in a timely manner?		
9.	Does the MTF maintain documentation supporting MAC claims, including, but not limited to UB92s, encounter forms and DD Forms 2569 after treatment or discharge as addressed in DoD 6010.15-M, the UBO Manual, Chapter 5, Paragraph C, "MTF Responsibilities," regarding Internal Controls?		
10.	Are procedures in place to ensure all requests from attorneys, insurance companies, and patients are screened for potential or ongoing Medical Affirmative Claims and these requests are forwarded to the RJA/SJA for release or approval for release?		
11.	Are procedures in place to ensure separation of duties, i.e., that MTF personnel performing MAC related billing functions are not also performing MAC related collection/deposit functions as addressed in DoD 6010.15-M, the UBO Manual, Chapter 5, Paragraph C, "MTF Responsibilities," regarding Internal Controls?		

Table 6. Compliance Audit Checklist: Staff Performance and Training.

No.	Question	Yes	No
1.	Have all UBO personnel received compliance training?		
2.	Is the training documented in each Staff Development Folder?		

No.	Question	Yes	No
3.	Do the job descriptions appropriately describe/define specific duties of UBO personnel?		
4.	How many coders are credentialed? _____		
5.	How many coders does the facility employ? _____		

Table 7. Compliance Audit Checklist: Medical Records Documentation.

No.	Question	Yes	No
1.	Are records closed within 30 days?		
2.	Is the DD Form 2569 filed in the record?		
3.	Is the DD Form 2569 completed appropriately?		
4.	Is there a process in place to seek attestation from a provider to ensure proper coding is occurring?		
5.	Is there coordination with Medical Records when coding problems are identified?		

Table 8. Compliance Audit Checklist: Information Systems.

No.	Question	Yes	No
1.	Is there an internal audit for data quality with the Information System (IS) data?		
2.	Does the bill accurately reflect the care documented in the IS?		
3.	Does the IS contain the updated rates information?		
4.	Is there a mechanism for security to maintain the confidentiality of patient information/records?		
5.	Can records be easily located and accessed within a well-organized filing or alternative retrieval system?		

Table 9. Compliance Audit Checklist: Billing.

No.	Question	Yes	No
1.	Does the bill accurately reflect the care documented in the medical record or in the IS preventing inappropriate or upcoding billings. *(Upcoding is the practice of using a billing code that provides a higher reimbursement rate than the billing code that actually reflects the service furnished to the patient)*?		
2.	Are ancillary services appropriately bundled to meet the $25 threshold?		
3.	If unbundling occurs *(Occurs when a billing entity uses separate billing codes for services that have an aggregate billing code*) is it appropriate to meet DoD billing guidelines?		
4.	Is there inappropriate upcoding?		
5.	Is there appropriate resolution of overpayment?		
6.	Are provider identification numbers used appropriately to prevent improper billing?		
7.	Are billing procedures appropriate to prevent duplicate billing?		
8.	Are there written policies or Standard Operating Procedures (SOPs) in place for handling billing errors and denials?		

No.	Question	Yes	No
9.	Is all billing current, to include producing bills daily?		
10.	Are bills completed and sent out (mailed or electronically) on a daily basis?		
11.	Is the HCFA 72 Hour Rule/3 Day Window Rule followed?		
12.	When inpatients are transferred are the bills appropriately adjusted to reflect transfer in lieu of discharge?		

Table 10. Compliance Audit Checklist: Multi-Site Billing.

No.	Question	Yes	No
1.	If the facility is contracting out the billing service, is the contracting facility assuring that this function is being accomplished within appropriate compliance guidelines?		
2.	If a DoD MTF is contracted to perform billing services for another DoD MTF, is the facility charging more than actual costs?		
3.	Is there an audit process in place for both the facility performing the billing function and the facility contracting the service to assess that record documentation supports claims developed?		
4.	Are billing records maintained separately for each site?		
5.	Are accounts receivable records maintained separately for each site?		
6.	Are quarterly metrics report data reported separately for each facility for which claims are processed?		
7.	Does the contractual agreement between facilities contain a provision that allows the contracting facility access to data necessary to assess the effectiveness of the TPCP for their patient population?		

Table 11. Compliance Audit Checklist: Coding.

No.	Question	Yes	No
1.	Do CPT codes accurately represent documented care?		
2.	Are CPT codes assigned consistently and appropriately?		
4.	Who evaluates coding personnel? _____		
5.	How often are coding personnel evaluated? _____		
6.	Do ICD-9 codes accurately represent documented care?		
7.	Do HCPCS codes accurately represent documented care?		
8.	Do E&M codes accurately represent documented care?		
9.	Do Revenue Codes accurately represent documented care?		
10.	How long does it take to code an episode of care?		
11.	Does the coder consult with the provider to clarify discrepancies?		
12.	Are modifiers appropriately used?		
13.	Is the coding consistent and appropriate for outpatient services rendered in connection with an inpatient stay?		

Table 12. Compliance Audit Checklist: Accounting.

No.	Question	Yes	No
1.	Are all checks received processed within the locally established time period?		
2.	Are all checks received stored in a safe, and deposited on a daily basis or in accordance with local guidelines?		
3.	Is the organizational arrangement (separation of duties of biller, cashier, etc.) adequate to protect cash receipts?		
4.	Is there a separate lockable cash drawer or box for each cashier, if more than one cashier?		
5.	Is there an active and inactive accounts receivable file?		
6.	Are invoice and receipt (I&R) files maintained per BUMED guidelines?		
7.	Is a control register maintained by serial number of I&Rs received, issued and returned?		
8.	Does the MSAO verify data on the control register with the Admission and Disposition (A&D) Report and refer discrepancies to the A&D office?		
9.	Are there procedures to ensure the MSAO is notified when services are provided to pay patients?		
10.	Are unbilled (accrued) charges posted at end of month?		
11.	Is the Medical Service Activity Report completed and forwarded to the servicing FAO by the second workday following the end of each month?		
12.	Are discrepancies between the servicing FAO and the MSAO identified on the Medical Service Report reconciled promptly?		

Please provide explanation for any block that was indicated in the shaded area:

_____

_____

_____

_____

_____

Date Completed: _____

_____

Name: Title:

CHAPTER 10

PROPERTY ACCOUNTING

Property Accounting generally encompasses the acquisition, consumption, and other disposition of property.

10.0. Property Accounting.

10.1. Overview.

A DoD asset is any item of economic value owned by the DoD and under the control of a DoD component. The item may be physical in nature (tangible) or a DoD component may have a right to control the item (intangible) that is expressed in terms of acquisition cost. Property accounting encompasses the acquisition, consumption, and other disposition of property owned by the Department of the Navy. One of the objectives of the DoD accounting system is to establish accounting control over all assets provided to, or acquired by the DoD. Assets must be under continuous accounting control from acquisition to disposition to ensure the proper and authorized use of the assets. Assets cannot legally be acquired, put into use, transferred, written down, written off, or disposed of without the proper authorization necessary to document and record the transaction. All tangible assets provided to the DoD must be accounted for, including assets in transit and assets in the hands of contractors, private parties, and other Government Agencies.

Accounting for tangible and intangible property in which the government has an ownership interest is important because public funds are invested. The accounting system and property accountability records control property. The accounting system identifies the dollar value of property in summary terms. Property accounting records provide detailed information as to quantities, costs, and definitive descriptive data, which underlay the summary figures reflected in the accounting system. The DoD has an obligation to safeguard its property from theft, abuse, waste, and unauthorized use and otherwise manage the property efficiently and effectively. This obligation is valid for all classes of property regardless of dollar value.

All government assets including cash, real property, and equipment must be properly controlled and accounted for. This is accomplished through the establishment of accounting and property records developed from procurement receipt documents and monitored through periodic inventories and reviews. Property management control must be accomplished from initial receipt through final disposition or disposal of the asset at a future date. Accurate records are essential to permit planning and budgeting for future replacements.

The Department of Defense has identified real and personal property accounting as a high-risk area. The Federal Managers' Financial Integrity Act (FMFIA) Annual Statement of Assurance continues to report on the open status and progress in financial accounting for real and personal property as one of the five high-risk areas within the Department. Supplemental disclosures to the annual statement are included for Army, Defense Commissary Agency (DECA), Defense Finance and Accounting Service (DFAS), and Navy, documenting property accountability deficiencies. Financial property accountability requirements and the status of corrective actions are also documented within the DoD Chief Financial Officer's (CFO) Financial Management 5-Year Plan.

Minimally acceptable financial reporting standards require that all property, plant and equipment with an initial acquisition within the Department's dollar threshold effective at the time of acquisition and a useful life of 2 years or greater, be brought under general ledger control and reported in their entirety in financial statements. Summary property records must be reconcilable to departmental-level account balances with clear audit trails to categories and/or subcategories of property making up general ledger account balances. The methods used for determining asset value must be disclosed in footnotes to the financial statements.

Property accounting standards requires the recording of assets in accordance with generally accepted government accounting principles and provides for the maintenance of general ledger accounts in accordance with the United States Government Standard General Ledger (USGSGL).

The migration to a standard DoD property accountability system, Defense Property Accountability System (DPAS), was necessitated in response to the Department's weaknesses identified in the FMFIA and CFO Acts. Standard data, improved business processes, and migratory systems continue to be implemented within the procurement, logistics, and financial communities of the Department. The guidance contained in this chapter is based on SECNAV guidance issued in August, 2001.

10.2. Accounting for Property.

Accounting requirements for property is based on the category assigned to a particular property. Capital equipment includes all Navy-owned real or personal property of a capital nature (initial acquisition cost currently set at $100,000 or more) in use at activities of the Naval Shore Establishment, or non-deployable equipment of Operating Forces based ashore.

10.2.1. Approval Thresholds and Requirements.

The threshold for capitalization of an asset increased on the following dates; from $5,000 to $15,000 on October 1, 1991; from $15,000 to $25,000 on October 1, 1993; from $25,000 to $50,000 on October 1, 1994; and from $50,000 to $100,000 on October 1, 1995. Assets purchased on or after October 1, 1995 that have a unit cost of $100,000 or greater and a useful life of two years or more will be capitalized and recorded to the plant property records.

Assets purchased on or after October 1, 1991, up through September 30, 1993, with an acquisition cost less than $15,000; assets purchased on or after October 1, 1993, up through September 30, 1994, with an acquisition cost less than $25,000; assets purchased on or after October 1, 1994, up through September 30, 1995, with an acquisition cost less than $50,000; and assets purchased on or after October 1, 1995, with an acquisition cost less than $100,000; will not be recorded and reported as capital equipment.

All capital assets purchased or acquired prior to October 1, 1995, which met the criteria for inclusion in the plant account at any of the previous thresholds of $5,000, $15,000, $25,000, or $50,000 are to be changed to expense items and depreciation is to stop. This policy applies regardless of the manner of acquisition, which may be by, but not limited to, purchase, donation, transfer, gain by inventory, or manufacture.

The following sections provide information on approval procedures for equipment and systems based on dollar thresholds and special items.

10.2.2. High-Cost Medical Equipment Items.

Replacement items with a unit or system procurement cost of $1,000,000 or more must be approved by the Surgeon General. New Items with a unit or system procurement cost of $1,000,000 or more must also have approval from the Surgeon General. The Surgeon General must obtain the concurrence of the TRICARE Lead Agent in whose region the equipment will be located before purchase or lease. The cost of acquisition, transportation, installation, facility modification, and training are utilized to determine if the item meets or exceeds the $1,000,000 threshold. A supporting economic benefit analysis must accompany all requests for high cost items, except for replacement items.

Requests for equipment (or systems) costing $1,000,000 or more will be reviewed by the local Lead Agent, the appropriate Specialty Leader, the Naval Diagnostic Imaging and Radiotherapy Board (NAVDIRB) (if radiographic), before submission to BUMED for approval. The submitting activity is only responsible for getting the Lead Agent approval/disapproval. Naval Medical Logistics Command (NMLC) will coordinate all other reviews. To ensure that all approvals are received before distribution of OP funds, complete equipment packages should be submitted by the beginning of each fiscal year for the next fiscal year.

Equipment Costing Less than $1,000,000. Such equipment will be funded by the O&M or the OP appropriation as appropriate. Installed equipment is normally funded with Maintenance of Real Property (MRP) funds as discussed below.

Equipment items are classified as either investment or expense items. The classification is determined based on the initial cost and the expected useful life of the item. Items of equipment costing $100,000 or more and having a useful life of two or more years are classified as Investment equipment. The procurement of Investment equipment is funded with Other Procurement (OP) or with OP, DHP dollars. Investment equipment items require a higher level of accounting that includes documentation of all maintenance and repair expenditures over the life of the item. The importance of this documentation cannot be overstated since critical replacement funding for investment equipment is justified based on the condition of the equipment, the expense associated with maintaining it, and its currency with the state of the art. Record accuracy is also important because it is the source for determining the annual depreciation amount to be reported. The preparation of the Investment equipment budget requires a review and analysis of the remaining useful life of existing items, maintenance and repair history,

and changes in the state of the art. Commands are required to perform an ongoing review of equipment requirements to facilitate the timely inclusion of needed items in the budget and to avoid submitting emergent requests. The Other Procurement (OP) budget process requires activities to identify and budget for replacement items three years in advance of the date the item is required. This is necessary to avoid diverting funds from a planned replacement program at one command to accommodate funding emergent items identified at another command. Failure to properly and timely submit requests for needed items has a negative effect on other commands and the credibility of the requesting command. The routine or repeated submission of emergent requirements from a command indicates a lack of management attention and proper planning.

10.2.3. Expense Equipment.

Expense equipment includes those items of equipment having a unit cost of less than $100,000 and having a useful life of less than two years. Expense equipment procurements are funded with Operations and Maintenance (O & M) dollars. While expense equipment items do not require the detailed level of documentation accorded investment equipment items, it is equally important to maintain adequate control of these items. Records should be established and maintained to assign accountability for these items. Special procedures must be implemented in the case of highly pilferable items (defined in section 10.7.2.3).

You shall avoid accounting for items of relatively small value that do not require maintenance and for which the costs to establish financial accounting control might exceed the benefits to be obtained. A memorandum issued by the Deputy Under Secretary of Defense, Acquisition and Technology, dated March 21, 2000, established the property accountability threshold at $5,000.

10.2.4. Other Procurement (OP) Funded.

The OP threshold is currently $100,000. The OP appropriation is proper when the equipment or system meets the following criteria:

- Cost is equal to or greater than the OP threshold and no National Stock Number (NSN) is assigned.
- Cost is equal to or greater than the OP threshold and an NSN is assigned, but is not Acquisition Advice Code (ACC) "D."
- Shared Procurement equipment or systems with an acquisition cost equal to or greater than the OP threshold.
- Upgrades, regardless of cost, to equipment or systems that meets the current threshold.
- The costs of additions to an OP-funded system are equal to or greater than the OP threshold.

- The cost of initial installation for OP-funded equipment or systems.

- Cost of operator training is OP funded for OP-funded equipment. If operator training is off-site, OP funds will pay for only one individual's training (Travel and per diem are O&M funded and the responsibility of the local command).

10.2.4.1. Budgeting for OP, DHP Equipment.

The OP, DHP budget is centrally managed by the Naval Medical Logistics Command (NMLC). OP, DHP budget submissions are based on a three year POM cycle. As such, capital equipment requirements must be identified to NMLC three years prior to the procurement year. Emergent requirements may be submitted at any time. In addition to normal submission paperwork (6700/12 and Business Case Analysis) a letter must be provided from the Command Officer stating why this is an emergent requirement. In most cases, the requesting Command will have to give up a comparable item that has already been identified for funding. The details of budget preparations and submissions are outlined in the BUMED Equipment Management Manual, P-5132.

10.2.5. Operations and Maintenance (O& M) Funded.

The O&M appropriation is proper when the equipment or system meets the following criteria:

- Cost is less than the OP threshold and no NSN is assigned.

- Cost is less than the OP threshold and an NSN is assigned, regardless of AAC.

- Shared Procurement equipment or systems with an acquisition cost less than the OP threshold.

- Cost is equal to or greater than the OP threshold and an NSN is assigned and is AAC "D."

- The per item cost of additions to or replacements within the OP-funded system is less than the OP threshold.

- Cost of relocation of previously installed OP-funded equipment or system is O&M-funded.

Cautions:

- An equipment item or system's unit cost cannot be increased to reach the OP threshold by including the cost of transportation, installation or training.

- An equipment item or system's unit cost cannot be decreased below the OP threshold by subtracting the value of any early payment discounts or trade-in allowances.

- Requirements may not be fragmented in order to circumvent designation of equipment as a system. All due caution must be exercised in properly defining requirements to avoid acquisition of what should properly be classified as a system in a piecemeal fashion.

- Similarly, items, which do not normally function together within the context of a whole to satisfy a documented requirement, may not be grouped as a system.

10.2.6. MRP Funded Installed Equipment.

Installed Equipment, sometimes called "built-in equipment," is accessory equipment and furnishings that are required for operation, and are affixed and built in as part of the real property facility. Such equipment is engineered and built into the facility as an integral part of the final design, and is considered an essential part thereof. Equipment of this type is considered part of the real property. Replacement of Installed Equipment is properly funded with MRP funds, also referred to as construction dollars.

OPNAVINST 11010.20 series provides guidance on determining if equipment should be procured with OP, DHP, O&M, DHP, or construction (MRP) dollars.

Some examples of MRP funded equipment are:

- Fire alarms and intercom systems (including Nurse Call Systems).

- Telephone switches.

- Electrical generators and auxiliary gear.

- Built-in food preparation and serving equipment (galley dishwashers).

- Built-in refrigerators and reefers.

- Waste disposers, such as incinerators.

- Hoods and vents.

- Built-in laboratory and pharmacy furniture.

- Heating, ventilating, and air conditioning installations.

The fact that some of the above types of equipment may have been funded by OP funds in the past is not a justification for continued OP funding. If there is any doubt whether an item should properly be funded with OP or construction (MRP) funds, contact your HSO/ELH.

NOTE: Expense equipment items, while having a lower unit cost than investment equipment items, usually constitute a larger aggregate value than the total represented by investment equipment. For this reason, it is important that management provide equal levels of attention to the expense and investment equipment programs. Budgeting for expense equipment is an important issue since the equipment requirements are competing with other priorities such as salaries, supplies, utilities, maintenance, and training funds. Clearly, planning and justification are essential to receiving the funds desired.

10.2.7. General Rules.

- Congress or regulation establishes threshold. **NOTE**: Review threshold each Fiscal Year to identify threshold changes.
- $100k or more is an investment.
- Less than $100k is an expense.
- A system/end item costing in excess of the dollar threshold is an investment.
- A system/end item costing les than the dollar threshold is an expense.
- Any system/end item which is centrally-managed is an investment regardless of the cost.

10.2.8. Total System Concept.

- A number of components will be interconnected.
- And/or designed primarily to operate together.
- With the intent to satisfy a specific requirement.
- Must not be acquired in a piecemeal manner.
- The components or a system cannot be purchased in a piecemeal manner to circumvent the total system concept.

10.2.9. Materials Handling Equipment.

MHE is defined as all self-propelled equipment normally used in storage and handling operations in and around warehouses, industrial plants, airfields, or depots, such as forklift trucks, warehouse tractors, platform trucks, and pallet trucks. NAVSUP 10490.33 series provides specific instructions for initiation of requirements for initial or replacement procurement of MHE, allowance change requests, maintenance, and inventory reporting.

10.2.10. Life-Cycle Management Responsibility.

NAVSUP is responsible for LCM of MHE. This responsibility is further delegated to Naval Inventory Control Point (NICP), Mechanicsburg, PA who performs inventory management, requirements determination, procurement initiation, budgeting, asset distribution, and approval of allowances, disposal authority, and other LCM responsibilities for MHE.

BUMED is responsible for budgeting and funding for the activity's initial MHE requirements in support of new or increased mission responsibilities. Requests for new or increased MHE allowances will be submitted to BUMED via the Naval Medical Logistics Command (NMLC) for recommendation of approval or disapproval.

10.2.11. Civil Engineering Support Equipment (CESE).

The program manager for CESE is BUMED (MED-332). Administration of BUMED's CESE allowances is performed by the Atlantic or Pacific Division, of the Naval Facilities Engineering Command (NAVFACENGCOM). CESE allowances are to be established and managed in accordance with NAVFAC P-300; NAVCOMPT Manual, Volume 3; OPNAVINST 11240.8 series; BUMEDINST 11240.5 series; and BUMEDINST 11240.6 series.

The Transportation Equipment Management Center (TEMC), Atlantic Division, Atlantic Naval Facilities Engineering Command (LANTNAVFACENGCOM), is responsible for providing technical assistance to BUMED and BUMED-supported activities on all matters pertaining to management of transportation equipment, including allowances, requirements, assignment, replacement, disposal, maintenance, and use. The TEMC will review and approve transportation equipment Unit Authorization Lists (UALs) at BUMED tenant activities where administrative transportation equipment support is furnished on a reimbursable basis by respective host activities under the host's allowance.

Pre-printed CESE requirements review forms are forwarded to all Medical Department CESE allowance holding activities on a biennial basis. General instructions for completion and submission of the review are contained in NAVFAC P-300.

Other instructions that may be needed will be furnished by the TEMC. Changes to CESE administrative vehicle allowances and acquisition of new equipment will be submitted directly to the TEMC. Changes to medical transport vehicle allowances will be submitted to BUMED (MED-332). Ambulance allowance criteria are provided in BUMEDINST 11240.5 series.

Approved CESE allowances will be filled by new equipment from the Navy CESE procurement program or by usable, excess equipment authorized by the TEMC. **CESE must not be acquired from any source without prior approval of the TEMC.** Report all equipment acquisitions within 15 days after receipt on DoD Property Record, DD Form 1342 to the TEMC per NAVFAC P-300, and BUMEDINST 11240.6

series. The authority, procedures, and limitations for leasing CESE are contained in NAVFAC P-300.

10.2.12. Transportation Equipment.

Transportation equipment support for tenant activities will be supplied by the host activity on a reimbursable basis. As an adjunct to fund controls, vehicle and equipment support UALs are established for each activity similar to allowance control procedures. UALs are reviewed annually with the objective of maintaining vehicle support operating inventories at the minimum needed to provide essential services under normal conditions. A copy of each approved General Property record will be maintained for all items identified as plant property. These items will be reported on DoD Property Record (DD Form 1342) to the fiscal office of the accountable activity. DD Form 1342 is the only form to be used for reporting plant property. A separate DD Form 1342 will be prepared for each individual equipment item. Mobile equipment (transportation) leased for more than 90 days will be reported to the TEMC on DD Form 1342. Copies of the DD Form 1342 for leased equipment, (medical), will not be forwarded to the fiscal office of the accountable activity, nor will they be included in the capital assets account.

10.3. Property, Plant and Equipment (PP&E).

Property, plant and equipment (PP&E) is comprised of four categories to include:

- General PP&E;
- National Defense PP&E;
- Heritage Assets; and
- Stewardship Land.

General PP&E is further segregated into real property which encompasses land, buildings and other structures and personal property. The second PP&E category, National Defense PP&E, is comprised of weapons, weapon systems, components of weapon systems, weapons systems support equipment, support PP&E owned by DoN used in the performance of military missions, and vessels held in preservation status by the Maritime Administration's National Defense Reserve Fleet. The third category, Heritage Assets, is defined as being of historical or natural significance, and are thus expected to be preserved indefinitely. The fourth category, stewardship land, is defined as land not acquired for or in connection with General PP&E. SECNAVINST 7320.10 further clarified this definition by stating that "acquired for in connection with" is defined as land acquired with the intent to construct General PP&E and land acquired in combination with General PP&E, including not only land used as the foundation, but also adjacent land considered to be the common grounds to General PP&E.

All General PP&E assets are to be recorded in accounting records at cost. Such costs shall include all costs incurred to bring the PP&E to a form and location

suitable for its intended use in operations. The cost of Stewardship PP&E shall be expensed in the accounting period in which incurred. The acquisition cost and related expenses for property shall be recorded.

10.4. Preponderant Use and Improvements.

Working Capital Fund (WCF), activities funding capital improvements report and depreciate such improvements on their annual financial statements, whether or not the WCF activity is the preponderant user of the facility improved. For example, if the Defense Logistics Agency (DLA) occupies a facility with an Army activity and occupies less square footage in the facility than the Army, but makes a capital improvement to its portion of the facility, the improvement is recorded in the applicable property records, and the DLA reports and depreciates the improvement on the DLA financial statements. The same accounting treatment and reporting requirement shall apply if, in the above example, DLA is the preponderant user of the facility improved.

10.4.1. Medical Facilities and Equipment.

The preponderant use policy outlined above does not apply to DoD medical activities. While most of the funding for medical activities is centralized through the Office of the Under Secretary of Defense (Health Affairs)(OUSD[HA]), the OUSD(HA) does not exercise command and control authority over medical activities. Hospitals, clinics and other medical facilities are typically located on a military installation or are otherwise under the command and control of a Responsible Line Commander (RLC). The essence of the medical mission of such facilities is to serve the personnel and families working at, or living near, military installations. Therefore, the military installation is the preponderant user of the medical facility, and all medical equipment and facilities shall be reported on the annual general fund financial statements of the Command that owns the installation upon which a medical facility resides. This is applicable to land, buildings and major equipment items installed as a part of the building.

10.4.2. Accounting for General PP&E.

Capital personal property, except Automotive, Construction, Weight-Handling, Railroad, and Other Mobile Equipment under the cognizance of the Naval Facilities Engineering Command-All acquisitions of equipment meeting the criteria for inclusion in the plant property records will be reported promptly but no later than the 7th calendar day immediately following the quarter in which the equipment item is physically received. If the item requires installation at the eventual using activity and such installation is delayed, or complete information pertaining to the equipment item cannot be obtained pending uncrating, the ultimate using activity will prepare an interim property record card containing as much information as is then available, and submit it to the fiscal office of the accountable activity. The card, stamped, “Interim” will be accompanied by correspondence advising the fiscal office why it is an interim card and that a corrected card with all data filled in will be furnished at a later date. Subject to this exception, reporting will not be withheld for any reason. Specifically, a DoD Property Record (DD Form 1342) covering the equipment item will be prepared and submitted. If the card is prepared by other than the fiscal office of the accountable activity, it will be submitted promptly to the fiscal office to be received by that office but

not later than the 7th calendar day of the quarter following receipt of the equipment item. The fiscal office, without exception, will concurrently include the cost of the item on the first Reconciliation of Plant Account (NAVCOMPT Form 167) prepared after receipt of the card.

Automotive, Construction, Weight-Handling, Railroad, and Other Mobile Equipment under the cognizance of the Naval Facilities Engineering Command- A DoD Property Record (DD Form 1342) covering all acquisitions of this type equipment will be prepared and submitted, within 15 days of initial receipt, to the appropriate Plant Property Accounting Office/Activity and Transportation Equipment Management Center (TEMC).

Equipment acquired under the Military Construction Program (MILCON) will be reported by the Naval Facilities Engineering Command field division, the Resident Officer in Charge of Construction (ROICC), the activity using the property, or the fiscal office of the accountable activity in accordance with agreements reached locally; however, the engineering field division is responsible for assuring that this action is taken. Reporting will be under the name and unit identification code (UIC) of the activity that will be using the property. Engineering field divisions are responsible also to ensure that if data on cards previously submitted requires a change, that action is taken to assure that change cards are submitted to correct the previously reported incorrect data.

Equipment items obtained through the Defense Reutilization and Marketing Service (DRMS) at the Defense Reutilization and Marketing Office (DRMO) site shall be taken up in the plant account of the using activity.

BUMED field activities must ensure that **only** those command individuals designated in writing by the Commanding Officer are allowed to obtain items from DRMO.

10.5. Definitions.

10.5.1. Requirement.

A requirement is the basic determining factor for all expense/investment criteria decisions. A requirement consists of the set of capabilities, which are necessary to perform the mission. This set of capabilities directs the decision as to what is or is not part of a system, or what is an independent upgrade. Neither the capability nor the requirement will be fragmented to circumvent application of the expense/investment criteria.

10.5.2. System.

There are two considerations for the definition of a system. The first consists of an automation capability, which is centrally managed and must be considered by a Major Automated Information Systems Review Committee (MAISRC). The second is generic and could be any combination of components/items, which work together, to perform a function or to satisfy an approved requirement as defined above.

10.5.3. Centralized Item Management and Asset Control.

The centralized item management and asset control management in the central supply system or a DoD-wide/service-wide acquisition and control system in which the manager has the authority for management and procurement of items of equipment. This includes such functions as requirement determination, distribution management, procurement direction, configuration control, and disposal direction. Asset control includes the authority to monitor equipment availability and take such actions as necessary to restock to approved stockage levels.

10.5.4. Total System Cost.

Total system cost is the aggregate cost of all new equipment items added to the software costs being acquired to meet a specific requirement.

10.6. Missing, Lost, Stolen, Recovered (MLSR) Program.

The Missing, Lost, Stolen, Recovered, (MLSR) program contains mandatory procedures to be used in determining responsibility for lost, damaged, or destroyed equipment. When Government property appearing on equipment accountability records is lost, a DD Form 200 (Financial Liability Investigation of Lost Property), is required. These investigations are necessary to assign responsibility, adjust property records, and to provide relief from accountability. This applies to military real and personal property, plant property, inventories held in industrial funds, weapons, and other military equipment.

All items are subject to M-L-S-R procedures, with the following exceptions:

- Motor Vehicle Accident Investigation Reports (SF-91 and SF-91A) may be used instead of the DD Form 200 when the investigation clearly indicates there is no negligence, no personal injury, and there is no claim against the Government.

- Discrepancies in quantities transferred to Defense Reutilization Management Office (DRMO) need not be reported, provided that the value of the loss is less than $50 per line item and does not involve sensitive items. A pattern of shortages should trigger an investigation to identify theft or intentional losses of items to avoid preparing turn-in documents.

Individual reports should be reviewed for possible security weaknesses or impropriety. It is the “trend” of reports, which provides data for resource commitment. A thorough, timely investigation of the facts surrounding the loss or damage is necessary to fix responsibility for lost, damaged, or destroyed property and determination of the actual loss to the Government. Procedures are not to be limited to verifying statements of interested parties, but are to be broad enough to ensure that the interests of the Government and the rights of the individual(s) are fully protected. The review is utilized to substantiate or refute statements of interested persons and properly assign responsibility.

Immediately upon discovery of loss, damage, or destruction of accountable government property, whether or not there is evidence of negligence, willful misconduct, or deliberate unauthorized use, the accountable or responsible officer will initiate the preparation of a DD Form 200 to document MLSR actions. The accountable or responsible officer ensures that the DD Form 200 is correctly completed through block 13 in an original and three copies. The accountable or responsible officer or the department head should complete blocks 1 through 8. The individual having knowledge of the circumstances surrounding the loss or damage should complete blocks 9 through 11. After signature in block 13 by the accountable officer, a copy is retained by the accountable officer, and the remaining copies are forwarded to the appointing official.

The research conducted during the investigation is the most critical element of the MLSR program. The information presented and recorded by the financial liability officer, combined with recommendations, is evaluated in succeeding reviews. Higher echelons are dependent on information contained in the Financial Liability Investigation Of Lost Property Report in formulating decisions and recommendations.

Findings and recommendations are to be entered on the form and signatures must be placed in blocks 14 and 15 on the reverse side of the DD Form 200. All copies are then returned to the appointing official/reviewing official (normally the Commanding Officer).

The Commanding Officer takes final action on DD Form 200 except when:

- The property value or cost of repair exceeds $10,000 (the Commanding Officer and the financial liability officer must each ensure that losses or damages are not divided into smaller amounts to bring them within the $10,000 limitation).
- The DD Form 200 lists property for which the Commanding Officer is personally responsible.
- In the event of either of these two cases, the DD Form 200 is sent to the next higher echelon in the chain of command for action.

The Commanding Officer may sustain the recommendations of the financial liability officer and/or make recommendations of his own, relieving all concerned or holding a person or persons pecuniary liable. He/she prepares a statement giving the reason for his action if different from the financial liability officer's recommendations. The Commanding Officer shall contact the Naval Criminal Investigative Service for losses involving theft or suspected theft. The Commanding Officer's final action must be documented in block 17, DD Form 200. After final action, copies of the DD Form 200 are distributed as follows:

- Original (with attachments)-retained at the activity.

- Duplicate-returned to the property officer (upon receipt of the properly approved DD Form 200, expenditure action may be completed for property being carried on property records).

- Triplicate copy-destroyed if pecuniary liability is not assessed. If pecuniary liability is assessed, this copy is sent to the disbursing officer.

10.7. Personal Property.

10.7.1. Definition.

Personal property is one of four subcategories of General PP&E. Within this category are:

- Office equipment

- Industrial plant equipment

- Vehicles

- Material handling equipment

- Automated data processing (ADP) equipment

- Government furnished equipment (GFE), and other types of assets including leased assets. NOTE: Class 3 and 4 Plant Property are no longer in use and are referred to as capitalized personal property so long as they comply with the capitalization criteria set forth below.

10.7.2. Personal Property Categories.

Within the personal property category of General PP&E the following subcategories are represented:

- Capitalized

- Minor

- Pilferable

- Sub-minor

- Leases

10.7.2.1. Capitalized Personal Property.

Personal property categorized within the Capitalized Personal Property subcategory must meet all of the following capitalization criteria:

- The property must have a recorded cost, book value, or when applicable, an estimated fair market value greater than or equal to the DoD capitalization threshold.
- The property must have an estimated recovery period greater than or equal to 24 months;
- It must not be intended for sale in the ordinary course of operations; and
- It must have been acquired or constructed with the intent of being used or available to be used by DoN in performance of its mission and operations.

10.7.2.2. Minor Personal Property.

Personal property categorized within the Minor Personal Property subcategory must meet all of the following criteria:

- The property must have a recorded cost above the DoD accountability threshold and under the DoD capitalization threshold; or
- It does not meet the capitalization criteria in their entirety; and
- Has a recovery period greater than or equal to 24 months. Note: This criteria does not apply to sensitive or pilferable assets.

10.7.2.3. Pilferable Personal Property.

Pilferable Personal Property is comprised of portable items that are readily converted to personal use and have been determined by the Commander to meet the following criteria:

- Property that is critical to fulfilling the activity's mission and operations objectives; and
- Items that are difficult to repair or replace.

10.7.2.4. Sub-Minor Personal Property.

Personal property categorized within the Sub-Minor Personal Property subcategory is composed of any asset that meets the following criteria:

- Property that has a recorded cost less than or equal to the DoD accountability threshold and has been determined not to be pilferable; or

- Has a recovery period of less than 24 months.

10.7.2.5. Leased Personal Property.

This category is comprised of any personal property that is leased whether the lease is categorized as either capital or operating.

10.7.2.6. Government Personal Property in the Possession of Contractors.

Property falling within this classification is personal property that may be acquired by either the Federal Government, Government Furnished Equipment (GFE), or the contractor (Contractor acquired). The property must be acquired with the intent of being employed to fulfill and complete a Government-sanctioned activity.

10.7.3. Accountability Requirements for Personal Property.

10.7.3.1. Establishing Accountability.

Accountability must be established for all capitalized, minor, pilferable, and GFE assets and asset lease agreements where the accountability threshold is exceeded. Accountability shall be established at the time of receipt by DoN. In the case of Contractor acquired personal property, accountability shall be established at the time of the asset's transfer to the DoN. All of these personal property assets must be recorded and tracked within a DoN approved, compliant personal property system (For Claimancy 18 activities the only approved program is the Defense Property Accountability System (DPAS)). Other personal property systems are not approved or authorized except in the case of property that is classified and/or sensitive that must be tracked in a secure or non-secure system that ensures the integrity of national security.

10.7.3.2. Terminating Accountability.

Personal property shall be documented and removed from the personal property system at the time it has been transferred out, sold, disposed, lost, stolen, or destroyed. When the property leaves the activity or a determination is made that it no longer exists it must be removed from the system. Documentation substantiating the termination of accountability must be retained for 36 months.

Personal property requires financial reporting as well as property tracking. Personal property that meets or exceeds the capitalization threshold requires appropriate accounting, capitalization and depreciation, and must be reported in annual financial statements.

10.7.3.3. Roles and Responsibilities.

The following is a brief description of the required roles and responsibilities to address the personal property issues outlined in the preceding sections.

- Commanding Officer (CO)– The CO assumes overall responsibility for ensuring that all command personal property is properly maintained, safeguarded, accounted for, and accurately reported. This connotates the proper recording and reporting of the financial information for any and all personal property within the CO's possession as well.

- Personal Property Manager (PPM) – The Personal Property Manager shall be designated in writing by the CO. The PPM maintains responsibility for implementing the policies and procedures established by SECNAVINST 7320.10, scheduling training for personal property personnel, ensuring personal property system data security and integrity, and coordinating physical inventories.

- Responsible Officers (RO) / Custodians – Responsible Officers or Custodians are responsible for ensuring the due care and safekeeping of personal property assigned to their custody or the custody of their subordinates.

10.7.3.4. Management Controls.

10.7.3.4.1. Objectives.

The controls outlined within this chapter must be implemented, in addition to any additional controls required by the PPM to ensure the attainment of the following major objectives:

- Accountability of assets;

- Accurate financial reporting;

- Personal Property System security and data integrity;

- Life cycle management of Personal Property assets; and

- Compliance with personal property policies and procedures.

10.7.3.4.2. Responsibilities.

Personnel supporting the personal property function throughout the chain of command have responsibility for implementing adequate controls to ensure the aforementioned management control objectives are attained.

10.7.4. Major Claimant (BUMED).

The following actions should be taken to ensure personal property is appropriately handled.

- A personal property management organization should be established within headquarters with a mission to provide personal property management oversight for the claimancy. This function will be performed by NMLC for the claimancy.

- Current personal property guidance and information should be disseminated throughout the claimancy to include policies, procedures, standards and mandates established by DoD, DoN, Federal regulation, and/or the laws that pertain to personal property accountability and financial requirements.

- Self-assessments or audits should be conducted to verify that those activities within the claimancy are performing their physical inventories as required. Major claimants should be receiving letters from their activities that substantiate and document their physical inventory completion.

- Personal property financial information should be collected and reviewed on a quarterly basis to check for feasibility and accuracy.

- All personal property financial information should be compiled prior to submission to ASN (FM&C)/FMO.

- Procedures should be established to monitor the usage of the claimancy personal property database to ensure that the activities are using the mandated system, data in the system is complete and accurate, and financial information is reported properly.

- Personal property financial information resident in the system should be reconciled with the general ledger account balances. A copy of the summary and the detailed personal property information to support the reconciliation should be retained for three years.

10.7.5. Personal Property Managers.

Personal property managers maintain responsibility for conducting the following activities:

- Physical inventories must be scheduled and monitored. Any discrepancies must be reconciled and documented with results filed in the personal property records. Any adjustments must be correctly entered into the personal property system and, for triennial physical

inventory only, certification of completion must be submitted to the Major Claimant.

- Controls must be implemented to improve the accuracy of the personal property system data. Local controls shall be established and various management reports shall be employed to ensure the accuracy and completeness of the data.

- Access to the personal property system by authorized personnel only.

- Compliance must be ensured. Policies and procedures information for the personal property system shall be disseminated. Oversight shall be provided to ensure compliance with activity directives.

- Training shall be scheduled to ensure understanding and competency with the personal property system. New users must be scheduled for training within 30 days of assuming duties and other users should receive refresher training on an as-needed basis.

- Local practices shall be established to ensure accountability is maintained. The PPM shall ensure: assets are entered into the property system and bar coded within 7 calendar days of receipt; asset custody cards are signed for all assets; personnel turnovers are monitored and changes to accountability information in the database are updated as required; important relationships have been developed with key personnel in receiving, contracting, shipping, and accounting.

- Auditable records shall be established. All documentation must be retained for auditor review.

- Life-cycle asset management shall be practiced. A command personal property asset management program shall be implemented that: ensures proper treatment of new, transferred, excess, old, obsolete, sold, lost, stolen, or disposed assets; safeguards assets critical to business operations; and identifies assets that should be replaced, modernized or added to the command physical inventory.

- The personal property database shall be queried. Management information shall be provided as required by the Major Claimant, the Commanding Officer, the Comptroller, the Supply Officer, or other personnel in support of property management or budget related decisions.

10.7.6. Documentation Requirements.

10.7.6.1. Required Documentation.

10.7.6.1.1. New Capital Acquisitions.

New capital acquisitions shall be supported by the following documents:

- Purchase Order (Form DD 1155)
- Receiving Report
- Vendor Invoice
- Other Documents that capture and record ancillary costs.

10.7.6.1.2. Capital Property Transferred In or Out.

Capital property transferred in or out shall be supported by the following documentation.

Requisition and Invoice/Shipping Document (Form DD 1149):

- Purchase Order
- Receiving Report
- Vendor Invoice
- Other Documents as available

Copies of supporting documentation shall be retained by the activity transferring out the property while the originals shall be forwarded to the organization transferring in the property.

10.7.6.1.3. Disposed Property.

Disposed property shall be supported by the issue of the release/receipt document (Form DD 1348-1A).

10.7.6.1.4. Documentation for Special Types of Property.

Leases for Equipment – Supported by the lease agreement, Lease Determination Worksheet, and Data Element Worksheet illustrated below in Figure 10-1.

Figure 10-1. Lease Determination Worksheet.

LEASE DETERMINATION WORKSHEET

Requisition Number: _____

Purchase Order/Contract Number: _____

Description of Leased Property: _____

PART I - Operating Lease Determination

Answer the following applicable questions and follow the directions provided.

Yes	No	
☐	☐	1. Is the total lease term **less** than 2 years? (Lease term includes fixed period and options.)

If the answer is **yes**, the lease is automatically classified as an operating lease. Complete Part III of ***Lease Determination Worksheet,*** place the ***Lease Determination Worksheet*** in the file, and forward a copy of the ***Lease Determination Worksheet*** to the PPM.

If the answer is **no**, continue to number 2.

Yes	No	
☐	☐	2. Are the total lease payments for the leased equipment (not including executory costs and service components) less than the capitalization threshold established by DoD?

If the answer is **yes**, the lease is classified and recorded as an operating lease. Complete Part III of the ***Lease Determination Worksheet***; place the ***Lease Determination Worksheet*** in the file, and forward copy of the ***Lease Determination Worksheet*** to the PPM.

If the answer is **no**, then continue to Part II of the Lease Determination Worksheet. Information regarding future minimum lease payments shall be captured for footnote disclosure requirements. Complete Part III of the ***Lease Determination Worksheet*** and Part I of the ***Data Element Worksheet***; place the ***Lease Determination Worksheet*** and the ***Data Element Worksheet*** in the file and forward copies to the PPM.

LEASE DETERMINATION WORKSHEET, cont'd

DON's Policy Regarding Leases

Lease Term	NPV of Total Lease Payments	Capital Lease Criteria Met	Lease Type	Financial Statement Reporting Requirements
< 2 years	N/A	No	Operating	None
≥ 2 years	< $100,000	Yes	Operating	None
≥ 2 years	≥ $100,000	No	Operating	Future Minimum Lease Payments
≥ 2 years	≥ $100,000	Yes	Capital	Asset property and offsetting capital lease liability, Future Minimum Lease Payments *(funded & unfunded)*, Imputed interest, Executory costs

PART II - Capital Lease Determination

Answer all of the following questions. If the answer to one or more of the following questions is yes, the lease shall be classified as a capital lease.

Yes	No	
☐	☐	1. Does the lease transfer ownership of property to the DON activity at the end of the lease term?
☐	☐	2. Is there an option to purchase the property at a bargain price?

If the answer is **"yes"** to either of the above questions, complete Part III below and Part I, Part II (section C and D only), and Part III of the ***Data Element Worksheet***; place the ***Lease Determination Worksheet*** and the ***Data Element Worksheet*** in the file and forward copies of each to the PPM. Questions 3 and 4 do not need to be answered as the lease has already been determined to be capital. If the answer is **"no"** to both of the above questions, continue on to questions 3 and 4 below.

Yes	No	
☐	☐	3. Is the lease term **equal to or greater than 75 percent** of the estimated economic life of the personal property?
☐	☐	4. Is the net present value of rental and other lease payments excluding executory costs (i.e., insurance and maintenance cost) and any service components **equal to or greater than 90 percent** of the fair market value of the leased personal property.

If the answer is **"yes"** to question 3 or 4, complete Part II of the ***Data Element Worksheet***, Section A, to document the answer to criteria 3 and Section B to document the answer to criteria 4. (Note: Criteria 3 and 4 above do not apply if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the personal property, including earlier years of use. See Section A of Part II of the ***Data Element Worksheet*** for determination.)

(For specific assistance in properly calculating the net present value of rental and other minimum lease payments, Contracting Officers are directed to the point of contact designated by the Head of the Contracting Office servicing the DON activity.)

If all of the answers to the above questions are no, the lease shall be classified as an operating lease. Complete Part III of the ***Lease Determination Worksheet*** and Part I, Part II (A and B), and Part III of the ***Data Element Worksheet***; place the ***Lease Determination Worksheet*** and ***Data Element Worksheet*** in the file and forward copies of each to the PPM.

PART III - Lease Determination and Distribution

Determination: Operating Lease: ☐ Capital Lease: ☐

Signature of Preparer: _____ Date: _____

Title: _____ Telephone #: _____

Distribution:
1. File

2. Distribute copies of the ***Lease Determination Worksheet*** and ***the Data Element Worksheet*** to the PPM.

INSTRUCTIONS FOR COMPLETING THE LEASE DETERMINATION WORKSHEET

This worksheet documents the determined lease classification (e.g. capital or operating).

Procedures:

This worksheet will be completed by the contracting officer at the time of contract award. The preparer shall obtain the lease documentation to record the requisition number, purchase order/contract number and description of leased personal property.

Data Element Worksheet listed below.
Part I (Operating Lease Determination):
Refer to lease documentation to answer the questions asked in Part I, Question 1 deals with the length of the lease and Question 2 deals with the net present value of the lease payments (excluding executory costs). If the preparer answers "Yes" to Questions 1 or 2, the lease is automatically considered an operating lease; Part II shall not be completed, and the preparer shall complete Part III.

NOTE: Part II shall be completed only if the preparer answers "No" to Questions 1 and 2. If it is necessary to complete Part II due to the responses in Part I and if the answer to any of the four questions in Part II is "Yes," then the lease is capital.

Part II (Capital Lease Determination):

The preparer shall obtain a copy of the ***Data Element Worksheet*** (Appendix F of the DON Personal Property Policies and Procedures Manual) to document the answers completed in Part II of the ***Lease Determination Worksheet.*** To answer Questions 1 and 2, the preparer shall review the lease documentation to determine if the lease "transfers ownership" or provides an option for a "bargain purchase option." If the answer to one or both questions is "Yes," the lease is capital. The preparer shall complete Part III of the ***Lease Determination Worksheet*** and complete Parts I and III of the ***Data Element Worksheet.*** Upon completion of these worksheets, the preparer shall forward copies to the PPM for inputting into the personal property system.

To answer Questions 3 and 4, the preparer shall use steps outlined in Part II, Section A of the ***Data Element Workshee***t, which will provide documentation supporting the answer to Question 3 of Part II of the ***Lease Determination Worksheet***.
Section B of Part II of the ***Data Element Worksheet*** will provide documentation supporting the answer to Question 4 of Part II of the ***Lease Determination Worksheet.***
Refer to the steps on completing Part II of the Part III (Lease Determination, and Distribution):
The preparer shall check the box that corresponds to the type of lease (e.g. capital or operating) the activity entered into for the personal property. The preparer shall also sign and date this worksheet and distribute to the parties listed on the worksheet. The data Element worksheet is provided in Figure 10-2.

Figure 10-2. Data Element Worksheet.

DATA ELEMENT WORKSHEET

Requisition Number: _____

Purchase Order/Contract Number: _____

Description of Leased Personal Property: _____

PART I. FUTURE MINIMUM LEASE PAYMENTS (CAPITAL OR OPERATING)

Minimum Lease payments are due under the terms of the lease for future years. For example, if the DON enters into a 15-year lease in fiscal year (FY) 2000 for $10,000 per year, the future minimum lease payments are: *(Note: The current year amount was expensed in FY 2000, therefore it is not necessary to include this amount in the future minimum lease payments.)*

Fiscal Year	$ Amounts	Fiscal Year	$ Amounts	Fiscal Year	$ Amounts
2001	$10,000	2006	$10,000	2011	$10,000
2002	$10,000	2007	$10,000	2012	$10,000
2003	$10,000	2008	$10,000	2013	$10,000
2004	$10,000	2009	$10,000	2014	$10,000
2005	$10,000	2010	$10,000		
				TOTAL	$140,000

Enter the value of the future minimum lease payments for the entire remaining lease term (include options years). Do not include fiscal year of award.

	Fiscal Year	Gross Minimum Lease Payments	Executory Costs		Fiscal Year	Gross Minimum Lease Payments	Executory Costs
1.				11.			
2.				12.			
3.				13.			
4.				14.			
5.				15.			
6.				16.			
7.				17.			
8.				18.			
9.				19.			
10.				20.			

Attach description of the lease to this worksheet *(term, agreements, etc.)*.[1]

[1] Disclose the level of the agency's funding commitments, including but not limited to, the major assets' categories and such lease terms as the existence and terms of renewal options, escalation clauses, restrictions imposed by lease agreements, contingent rentals and the amortization period as described in the lease agreement.

DATA ELEMENT WORKSHEET, cont'd

PART II - Capital Lease Information

A. Determine the remaining estimated recovery period and the lease term period.

1. Enter the estimated economic life at the inception of the lease: _____

2. Enter the lease term: _____

3. Enter the total estimated economic life of the personal property, including earlier years of use: _____

	Yes	No
4. If leased personal property is not new, is the remaining economic life at the inception of the lease within the last 25 percent of the total estimated economic life *(i.e., remaining economic life < 25 percent of total estimated economic life of the personal property including earlier years of use)*? If **yes** then only evaluate this lease using the first two capitalization criteria (Questions 1 or 2) on Part II of the ***Lease Determination Worksheet.*** If **no**, then evaluate using criteria 3 and 4.	☐	☐
5. Is the lease term greater than or equal to 75 percent of the remaining estimated economic life of the asset? (The answer shall be the same as criteria number 3 on the Lease Determination Worksheet.)	☐	☐

B. Determine the present value of rental and other minimum lease payments.
*(Note: This section is N/A if the remaining economic life is within the last 25 percent of the total estimated economic life of the personal property including earlier years of use (i.e., answer to question number 4, Section A is **yes**)).*

1. Enter the total amount of rental and other minimum lease payments. (Do not include executory costs). _____

2. Enter the scheduled payment terms and amount:
(Do not include executory costs)
Illustration: $833.33 per month, due at the beginning of the Period (annuity due); or $10,000.00 per year due at the end of the period (ordinary annuity). _____

3. Enter the scheduled payment periods:
Illustration: 10 years with 12 payments per year = 120 periods. _____

4. Enter the lesser of the Treasury's interest rate, or the lessor's interest rate in effect over the life of the lease. _____

5. Compute the net present value of rental and other minimum lease payments. (Make sure you use the correct present value table or calculation -"annuity due "or "ordinary annuity ") _____

DATA ELEMENT WORKSHEET, cont'd

6. Enter the fair market value of the leased personal property. (Maintain supporting documentation on how this was calculated/ determined.) _____

	Yes	No
7. Is the net present value of the rental and other minimum lease payments equal to or greater than 90 percent of the fair market value of the leased personal property? (The answer shall be the same as criteria number 4 on the Lease Determination Worksheet.)	☐	☐

C. Determine the amount of the future lease payments that are funded and unfunded[1].

1. Enter the future minimum lease payments that are funded. _____

2. Enter the future minimum lease payments that are unfunded. _____

D. Determine the proper amortization period.	Yes	No
1. Did the lease meet capitalization criteria number 1 or 2 in Part II of the Lease Determination Worksheet? If **yes**, the asset is amortized over the estimated economic life of the asset. Enter the estimated economic life of the asset, and do not answer the next question. _____	☐	☐
2. Did the lease meet capitalization criteria number 3 or 4 in Part II of the ***Lease Determination Worksheet?*** If **yes**, the asset is amortized over the lease term or estimated economic life of the asset, whichever is less. Enter the lease term or life of the asset, whichever is less. _____	☐	☐

PART III - Signature

Signature of Preparer: _____ Date: _____

Title: _____ Telephone #: _____

Distribution:
1. File

2. If Part II of the ***Lease Determination Worksheet*** is completed, distribute copies of the ***Lease Determination Worksheet*** and the ***Data Element Worksheet*** to the PPM. (If Part II of the ***Lease Determination Worksheet*** is not completed, this worksheet is not prepared and only a copy of the ***Lease Determination Worksheet*** is distributed to the PPM.)

[1] Per OMB Circular No. A-11 33.4, all capital leases are required to be fully funded covering the present value of all minimum lease payments for the length of the lease term prior to entering into the lease agreement.

INSTRUCTIONS FOR COMPLETING THE DATA ELEMENT WORKSHEET

Purpose:

This worksheet shall be prepared when an activity enters into any lease agreement for personal property that is for 2 or more years and greater than the DoD capitalization threshold. When completed, this worksheet will provide information on future minimum lease payments and provide documentation supporting the proper lease classification (capital or operating).

Part I (Future Minimum Lease Payments):

NOTE: This part shall be prepared, regardless of the type of lease the activity entered into (unless the answer to Questions 1 or 2 is "Yes" on the ***Lease Determination***

Worksheet). The future minimum lease payments of the leased equipment shall be reported on an annual basis. If the lease payments are made on a monthly basis, the preparer shall multiply the lease payment amount by 12 to obtain the annual lease payment. The preparer can obtain the lease payments (weekly, monthly, annually, etc.) by referring to the lease documents. A lease payment schedule may be included with the lease documents and could be used to help complete Part I. Upon completion of Part I, the preparer shall include all documentation supporting the minimum lease payments with the ***Data Element Worksheet***.

Part II (Capital Lease Information):

If the preparer determined that the lease was an operating lease, Part II does not need to be completed. The preparer needs to sign the ***Data Element Worksheet***, provide the requested information in Part III , and distribute to the parties listed. If the preparer determined that the lease was a capital lease because of a transfer of ownership upon the completion of the lease clause and/or a bargain purchase option, only Sections C and D of Part II need to be completed. The preparer only needs to sign the ***Data Element Worksheet***, provide the requested information in Part III, and distribute to the parties listed. The preparer may need to consult with other activity personnel (e.g., Comptroller, Contracting Officer, Personal Property Manager) to determine the amount of the future lease payments that are funded and unfunded. However, if the estimated recovery period and/or minimum lease payment tests need to be completed to determine whether the lease is a capital or operating lease, Parts II and III need to be completed.

Section A of Part II documents how the estimated economic life and the lease term period were determined, which will answer Question 3 of Part II of the ***Lease Determination Worksheet***. Section B of Part II documents how the present value of rental and other minimum lease payments was determined, which will answer Question 4 of Part II of the ***Lease Determination Worksheet.*** To complete Section A of Part II, the preparer shall refer to the lease documentation for the requested information. If the remaining and total estimated economic lives are not noted in the lease documentation, the preparer may need to consult with other activity personnel (e.g., Comptroller, Contracting Officer) and/or other resources (e.g., DPAS catalog). After obtaining the economic life and lease term information, make the necessary calculations requested in Section A. 1 The preparer will need to consult with the lease documentation to obtain the monthly/annual lease payments, the number of monthly/annual payments, fair market value of the personal property, and the lessor's interest rate. The preparer will need to consult with other activity members (e.g., Contracting Officer, Comptroller) to obtain the Treasury interest rate. Enter the information in the proper spaces on the worksheet. To calculate the net present value of rental and minimum lease payments of the lease equipment, the preparer shall make sure the correct present value table is used. If the activity makes lease payments at the beginning of a period, use the "Present Value of an Annuity Due of $1" table, and if the activity makes lease payments at the end of a period, use the "Present Value of an Ordinary Annuity of $1" table.
To obtain the proper present value factor, the preparer finds the proper interest rate (vertical) and number of payments (monthly, yearly, etc.) [horizontal] on the table. The

point where the two lines intersect is the proper present value factor needed to complete the calculation.

To calculate the net present value of the minimum lease payments of the leased equipment, the preparer multiplies the lease payment (without executory costs or service components) by the present value factor. Compare the calculation with the fair market value of the leased personal property. If the net present value of the minimum lease payments is greater than or equal to 90 percent of the fair market value of the leased personal property, the lease is classified as a capital lease.

Part III (Authorization):

The preparer shall sign and provide the applicable information after completing the applicable sections in Parts I and II. 1 If the remaining estimated economic life is less than 25% of the total estimated economic life of the asset, only capital lease criteria 1 and 2 are applied to determine the classification of the lease as operating or capital. In this case, if the lease does not contain a bargain purchase option, or transfer ownership upon conclusion of the lease, than the lease is automatically an operating lease.

Donated, Exchanged, Found, or Unsupported Personal Property – Supported by the Similar Assets/Estimated FMV Worksheet shown in Figure 10-3.

Figure 10-3. Similar Assets/Estimated FMV Worksheet.

SIMILAR ASSETS/ESTIMATED FMV WORKSHEET

Purpose: To document the estimated recorded cost and date for personal property items lacking proper substantiating documentation. Required for unsupported personal property recorded in the personal property system. This worksheet, when properly completed, serves as a substitute for original acquisition documentation and should be used when all attempts to locate actual documentation have been exhausted.

A. Personal Property General Information:

UIC: _____
Command: _____
Responsible Officer (Hand Receipt Holder): _____
Document Number: _____
Nomenclature/Location: _____
National Stock Number (NSN): _____
Serial Number: _____
Manufacturer: _____
Bar Code Number: _____
Method of Acquisition:
Purchase____ Requisition____ Transfer____ Donated____ Found____

B. Similar Asset Comparison:

Location of similar asset: _____
Command owning similar asset: _____
Similar Asset Comparison:

	Personal Property Asset	Similar Asset
Nomenclature:		
NSN:		
Serial Number:		
Manufacturer:		
Serial Number:		
Model:		
Model Year:		
Description of Function:		
Recorded Cost:		
Depreciation Activation Date:		

C. Determined Recorded Cost:

1. If the assets are similar, obtain copies of the acquisition documentation for the similar asset and attach to this worksheet. Record the following information below:

Acquisition Cost: _____
Other Costs (see paragraph 6a(2), enclosure(1)): _____
Total: _____

SIMILAR ASSETS/ESTIMATED FMV WORKSHEET, cont'd

2. If a similar asset can not be located, estimate the fair market value for the personal property as of the date acquired. Use one or more of the following sources in determining a fair market value:

Source	Company	Contract Nbr.	Acq. Cost	Date
FEDLOG Price:	FEDLOG	N/A		
GSA Schedule Price:				
Vendor Quote:				

3. Record the following information below:

Estimated FMV: _____

Other Costs (see paragraph 6a(2), enclosure(1)): _____

Total _____

D. Recovery Period: _____

E. Determined Depreciation activation date:

1. If the assets are similar, obtain copies of the acquisition documents for the similar asset. Record the information in number 2 below.

2. If substantiating acquisition documentation is not available, obtain the depreciation activation date in the following order:

	Document Nbr.	Date
Source:		
Transfer Date on DD 1149 for transfers:		
Shipping Date:		
Inspection Date:		
Date Found:		
Determined Depreciation Activation Date:		

F. Documentation Requirements:

File this document as the original acquisition documentation in accordance with DON Personal Property Policies and Procedures Manual. The following documentation should be included if available:

Similar Asset: Procurement Documentation, Invoice, and Receiving Report
Comparable Value Research: Printout of FEDLOG Entry or
Copy of relevant GSA Schedule or
Copy of vendor quote
Depreciation activation date: DD 1149
Shipping Invoice
Inspection Certification
Copy of physical inventory (during which the personal property was found)

Certification:

I certify that the personal property information recorded above is accurate to the best of my knowledge.

Name	Activity	Signature	Date

DIRECTIONS FOR SIMILAR ASSETS/ESTIMATED FMV WORKSHEET

Purpose:

To estimate the recorded cost and date of a personal property item when the original documentation cannot be obtained. This worksheet serves as a substitute for the original documentation that substantiates the recorded cost and date, both necessary for financial reporting purposes.

Section A (Personal Property General Information):

This information is required to accurately identify the asset. This information should be obtained through physical examination, observation, and inquiries with command personnel.

Section B (Similar Asset Comparison):

This section allows the activity to estimate the recorded cost (for unsupported personal property recorded in the personal property system) and the recovery period (for capitalized personal property only) of the personal property item. It is important that every effort is made to ensure that the similar asset is a close match. Once a similar asset is found, asset documentation (if available) should be obtained to substantiate the recorded cost and date. If a similar asset cannot be located, Step 2 of Section C should be completed.

Section C (Determined Recorded Cost):

If copies of the acquisition documentation of the similar asset are available, record the recorded cost and recovery period in Step 1. If the similar asset has a different acquisition date from the asset in question, the recorded cost must be adjusted for the effects of inflation.

To do this: (1) determine the Consumer Price Index (CPI) for both the date of acquisition of the similar asset and the asset in question; (2) multiply the recorded cost of the similar asset by the CPI for the year the asset in question was acquired, divided by the CPI for the year in which the similar asset was acquired.

Example: Assume that an asset was acquired in 1995, but has unknown acquisition/recorded costs. A similar asset is found, which was acquired in 1998 with a recorded cost of $250,000. The CPI for 1995 was 120 and was 150 in 1998. The estimated recorded cost would be calculated as follows:

$250,000 X 120/150 = $200,000

If a similar asset cannot be located, estimate the fair market value of the asset by using other sources of pricing information (e.g., FEDLOG, GSA acquisition schedules, vendor quotes). Obtaining this information may require consultation with other activity personnel (e.g., Comptroller, Contracting Officer, Personal Property Managers). This information should be entered in Step 2.

Document the source of the estimated fair market value information and record the value amount and recovery period in Step 3 of this section.

Section D (Recovery Period):

Document the recovery period for the asset based upon the guidance in this document.

Section E (Determined Depreciation Activation Date):

If acquisition documentation for the similar asset was available, record the depreciation activation date on the lines listed in Step 2. If substantiating documentation could not be obtained for the similar asset, use the year the asset was manufactured as the depreciation activation date (manufacture year can usually be found on the back of the asset). If the manufacture year is not available, the depreciation activation date shall be determined by judgmentally selecting the most appropriate date from Step 2.

Section F (Documentation Requirements):

File the worksheet and all the supporting documentation.

Certification:
The preparer of this worksheet shall sign and date this worksheet to certify the accuracy of the information.

Pilferable, Sponsor-Owned/Pushed, GFE – Supported by the purchase order and receiving report is the item is below the capital threshold. If the item is a capital item, then an invoice is also required. If the invoice is not available then the Similar Assets/FMV Worksheet must be completed.

Software – Supported by a copy of the site license agreement for all Commercial Off-the-Shelf (COTS) software until the software is no longer being used. Internally developed software and improvements to internally developed software or COTS software requires the PPM to retain all documentation supporting the final costs associate with the production of the software.

Personal Property Subject to Litigation – Supported by all related supporting documentation.

Minor – Supported by the purchase order and receiving report.

A summary of Personal Property Documentation and its Primary Use are provided in Table 10-1.

Table 10-1. Summary of Personal Property Documentation and Primary Use.

Summary of Personal Property Documentation and Primary Use	
Documentation	Primary Use
Purchase Order (Form DD 1155)	Procurement Validation
Receiving Report 1. Form DD 1155 (Box 26) 2. Form DD 1348-1A (Box 38) 3. Form DD 250 (Box 22)	Depreciation activation date
Vendor Invoice*	Acquisition cost and ancillary costs
Form DD 1149	Transfer form
Form DD 1348-1A	Disposal

** Required for capital assets*

10.7.6.2. Retention Requirements.

10.7.6.2.1. General Documents.

It is the responsibility of the PPM to ensure that all required documentation (as defined in the preceding sections) is retained for capitalized, minor, pilferable, GFE, and asset lease agreements from time of receipt until 36 months after the item is disposed/transferred-out/sold. For those items transferred to another activity, copies of the supporting documentation shall be

maintained on file at the originating activity and the original documents shall be forwarded to the receiving activity.

10.7.6.2.2. Physical Inventory Documents.

Physical inventory documents shall be retained and filed by the PPM with all other personal property documents. The physical inventory documentation should include signed physical inventory sheets and a copy of the physical inventory detail listing summarizing adjustments. Physical inventory documentation shall be retained until the next wall-to-wall physical inventory has been conducted and reconciled.

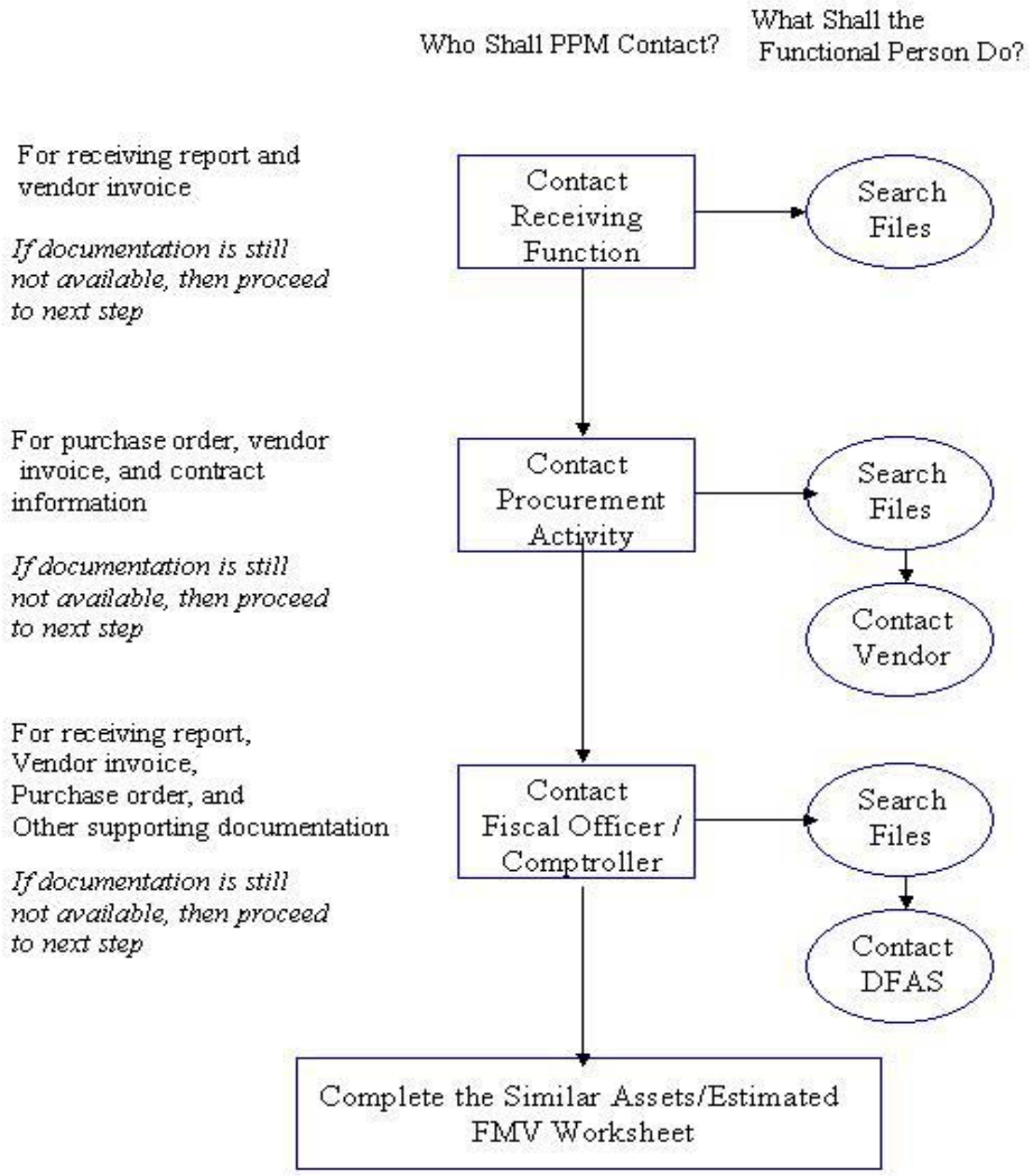
10.7.6.2.3. Documentation to Substantiate Adjustments.

Adjustments made to the personal property records shall be supported by applicable documentation such as a receiving report or a Similar Asset/FMV Worksheet and then filed with the general documentation.

10.7.6.2.4. Missing Documentation.

In the event that documentation is unavailable to support the personal property records or could not be obtained to substantiate the transactions in the personal property system, the PPM shall proceed as outlined in Figure 10-4.

Figure 10-4. Missing Documentation.



10.7.7. Financial Terminology and Reporting Requirements.

10.7.7.1. Cost Definitions.

10.7.7.1.1. Acquisition Cost.

The original purchase, construction or development cost of the personal property, excluding any purchase discounts or ancillary costs. Purchase discounts lost and late payment interest expenses shall be recognized as operating expenses and not included in the cost of the asset.

10.7.7.1.2. Recorded Cost.

All amounts paid to bring the personal property to its form and location suitable for its intended use, specifically the acquisition cost plus any ancillary costs (i.e. additional costs) that are identifiable (i.e. included on the invoice) and, in management's opinion, significant. The following are examples of ancillary costs that may be included in the recorded cost:

- Transportation charges to the point of initial use.
- Handling and storage costs.
- Labor and other direct or indirect production costs (for assets produced or constructed).
- Legal and recording fees, and damage claims.
- Installation costs.
- Engineering, architectural, and other outside services for design, plans, specification, and surveys (for constructed personal property).
- An appropriate share of the cost of the equipment and facilities used in construction work (for constructed personal property).
- Direct costs of inspection, supervision, and administration of construction contracts and construction work (for constructed personal property); and
- Material amounts of interest costs paid (for constructed personal property, not including late payment interest penalties). Note: It may be necessary to contact DFAS to determine these other ancillary costs.

10.7.7.1.3. Recorded Cost Estimates.

When source documentation is unavailable, estimates of the cost of the personal property shall be made, as well as estimates for any accumulated depreciation or amortization as follows:

- Locate a similar asset (the personal property database can be used).
- Determine if the assets have similar model/manufacture years.

If the previous two criteria are met, then:

- Obtain a copy of the supporting documentation of the similar asset, attach it to the Similar Assets/Estimated FMV Worksheet, and document why the assets are comparable.
- To assign a recorded cost, review the documentation for cost information, estimated recovery period, and net estimated residual value.
- The estimated recorded cost may be based on (1) the recorded cost of a similar asset at the time of acquisition or (2) the recorded costs of similar assets considering changes in the CPI between the date the new item was acquired and the date the similar asset was acquired.
- If a similar asset cannot be located, determine the fair market vale of the personal property from either the vendor quote, the catalog price, or the GSA schedule.
- In the event the fair market value is not included within the source documents, document the justification for the estimated fair market value on the Similar Assets/Estimated FMV Worksheet.

10.7.8. Depreciation Definitions and Reporting Requirements.

10.7.8.1. Depreciation and Recovery Periods.

The expected useful life over which a capitalized personal property item can provide benefit to the activity.

10.7.8.2. Depreciation Methodology.

Depreciation for capitalized personal property shall be calculated using the straight-line method. Depreciation shall cease to be recorded when on of the following occurs:

- Accumulated depreciation equals the depreciable base of the capital asset.
- The item is disposed of or transferred out.
- The item is identified as excess, obsolete, or damaged and has been removed from service for purposes of disposal.

- Depreciable Base. The depreciable base for personal property shall equal the recorded cost of the item less the net estimated residual value.

10.7.8.3. Net Estimated Residual Value.

The net estimated residual value is the estimated residual value less any estimated disposal costs. The residual value is the estimated value remaining at the end of the recovery period for the capitalized personal property. Disposal costs are costs incurred to dispose of an asset.

- If Don activities do not expect to sell the personal property because the item is transferred to the Defense Reutilization and Marketing Office, or the net estimated realizable value is less then 10 percent of the recorded cost, then the PPM shall record the residual value at zero.

- If Don activities expect to sell the personal property, and the residual value is expected to exceed 10 percent of the recorded cost, the PPM is requested to estimate the residual value and disposal costs. The disposal costs shall be subtracted from the residual value. The total estimated residual value less estimated disposal costs is the Net Estimated Residual Value.

- All research documentation that supports the net estimated residual value and recovery period shall be attached to the Estimated Residual Value Worksheet shown Figure 10.5 below.

Figure 10-5. Estimated Residual Value Worksheet.

ESTIMATED RESIDUAL VALUE WORKSHEET

Subject: Estimated Residual Value Calculation

FOR USE WITH CAPITALIZED PERSONAL PROPERTY ONLY

Activity Name: _____

Asset Nomenclature: _____

Manufacturer's Name: _____ Model No: _____

Serial No.: _____ Barcode: _____

Acquisition Cost: _____ Ancillary Costs: _____

Total Recorded Cost: _____

Estimated Residual Value $: _____ Estimated Ttl Disposal Costs: _____

Net Estimated Residual Value $: _____

% of Recorded Cost = _____%

Receipt/Activation Date: _____ Depreciable Life (yrs): _____

Document below how the Net Estimated Residual Value (see paragraph 6a(3)(c), enclosure (1)) was determined:

_____

Signature

Preparer _____ **Date** _____

Supervisor _____ **Date** _____

DIRECTIONS FOR COMPLETING THE PERSONAL PROPERTY ESTIMATED RESIDUAL VALUE WORKSHEET

This worksheet needs to be completed when a personal property item meets the capitalization criteria noted in the DoN Personal Property Policies and Procedures Manual. The estimated residual value is the approximate amount the activity will recover upon the sale or disposal of the personal property item, less estimated disposal costs at the end of its useful life. If the calculated estimated residual value, less estimated disposal costs, is **LESS THAN 10 PERCENT** of the personal property's

recorded cost, the estimated residual value shall be **ZERO.** If the calculated estimated residual value, less estimated disposal costs, is **GREATER THAN OR EQUAL TO 10 PERCENT** of the personal property's recorded cost, the preparer shall ensure the calculated estimated residual value is recorded in the personal property system.

Procedures:

Obtain the recorded cost, depreciation activation date, and type of asset from the original acquisition documentation. Physical examination of the personal property item can be used to obtain the personal property's description and bar code number. Consultation with a Personal Property Manager may be necessary if the personal property has not received a bar code number when this worksheet is prepared. Consult with other activity personnel (e.g., Contracting Officer, Comptroller, Personal Property Manager) to obtain an estimated residual value and estimated disposal costs. Calculate the net estimated residual value in the space located on this worksheet and record the information in the appropriate spaces. Compare the net estimated residual value with the recorded cost. The preparer shall sign and date this worksheet. A supervisor shall also sign this worksheet to ensure the accuracy of the calculation. The preparer shall include all documentation that supports the amounts recorded on this worksheet. Table 10-2 contains the interest rates for use in calculating the present value of an ordinary annuity.

Table 10-2. Present Value of an Ordinary Annuity.

PRESENT VALUE OF AN ORDINARY ANNUITY OF $1

This table shows the present value of an ordinary annuity of $1 at various interest rates and for various rents. The table may be used to find the present value of an ordinary annuity of any dollar amount by multiplying the dollar amounts of the rents by the factor corresponding to the appropriate interest tale (i) and the number of rents (n).

N	3%	4%	5%	6%	8%	10%	12%	16%
1	0.9709	0.9615	0.9524	0.9434	0.9259	0.9091	0.8929	0.8621
2	1.9135	1.8861	1.8594	1.8334	1.7833	1.7355	1.6901	1.6052
3	2.8286	2.7751	2.7232	2.6730	2.5771	2.4869	2.4018	2.2459
4	3.7171	3.6299	3.5460	3.4651	3.3121	3.1699	3.0373	2.7982
5	4.5797	4.4518	4.3295	4.2124	3.9927	3.7908	3.6048	3.2743
6	5.4172	5.2421	5.0757	4.9173	4.6229	4.3553	4.1114	3.6847
7	6.2303	6.0021	5.7864	5.5824	5.2064	4.8684	4.5638	4.0386
8	7.0197	6.7327	6.4632	6.2098	5.7466	6.3349	4.9676	4.3436
9	7.7861	7.4353	7.1078	6.8017	6.2469	5.7590	5.3283	4.6065
10	8.5302	8.1109	7.7217	7.3601	6.7101	6.1446	5.6502	4.9332
11	9.2526	8.7605	8.3064	7.8869	7.1390	6.4951	5.9377	5.0286
12	9.9540	9.3851	8.8633	8.3838	7.5361	6.8137	6,1944	5.1971
13	10.6350	9.9856	9.3936	8.8527	7.9038	7.1034	6.4235	5.3423
14	11.2961	10.5631	9.8986	9.2950	8.2442	7.3667	6.6282	5.4675
15	11.9379	11.1184	10.3797	9.7122	8.5595	7.6061	6.8109	5.5755
16	12.5611	11.6523	10.8378	10.1059	8.8514	7.8237	6.9740	5.6685
17	13.1661	12.1657	11.2741	10.4773	9.1216	8.0216	7.1196	5.7487
18	14.3238	13.1339	12.0853	11.1581	9.6036	8.3649	7.3658	5.8775
19	14.3238	13.1339	12.0853	11.1581	9.6036	8.3649	7.3658	5.8775
20	14.8775	13.5903	12.4622	11.4699	9.8181	8.5136	7.3694	5.9288
21	15.4150	14.0292	12.8212	11.7641	10.0168	8.6487	7.5620	5.9731
22	15.9369	14.4511	13.1630	12.0416	10.2007	8.7715	7.6446	6.0113
23	16.4436	14.8568	13.4886	12.3034	10.3711	8.8832	7.7184	6.0442
24	16.9355	15.3470	13.7986	12.5504	10.5288	8.9847	7.7843	6.0726
25	17.4132	15.6221	14.0939	12.7834	10.6748	9.0770	7.8431	6.0971
30	19.6004	17.2920	15.3725	13.7648	11.2578	9.4269	8.0552	6.1772
50	25.7298	21.4822	18.2559	15.7619	12.2335	9.9148	8.3045	6.2463

PRESENT VALUE OF AN ANNUITY DUE OF $1

This table shows the present value of an annuity due of $1 at various rates of interest and for various numbers of rents. The table may be used to find the present value of an annuity due of any dollar amount by multiplying the dollar amount of the rents by the appropriate factors corresponding to the interest rate (i) and the number of rents (n).

N	3%	4%	5%	6%	8%	10%	12%	16%
1	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
2	1.9709	1.9615	1.9524	1.9434	1.9259	1.9091	1.8929	1.8621
3	2.9135	2.8861	2.8594	2.8334	2.7833	2.7355	2.6901	2.6052
4	3.8286	3.7751	3.7232	3.6730	3.5771	3.4869	3.4018	3.2459
5	4.7171	4.6299	4.5460	4.4651	4.3121	4.1699	4.0373	3.7982
6	5.5797	5.4518	5.3295	5.2124	4.9927	4.7908	4.604	4.2743
7	6.4172	6.2421	6.0757	5.9173	5.6229	5.3553	5.1114	4.6847
8	7.2303	7.0021	6.7864	6.5824	6.2064	5.8684	5.5638	5.0386
9	8.0197	7.7327	7.4632	7.2098	6.7466	6.3349	5.9676	5.3436
10	8.7861	8.4353	8.1078	7.8017	7.2469	6.7590	6.3283	5.6065
11	9.5302	9.1109	8.7217	8.3601	7.7101	7.1446	6.6502	5.8332
12	10.2526	9.7605	9.3064	8.8869	8.1390	7.4951	6.9377	6.0286
13	10.9540	10.3851	9.8633	9.3838	8.5361	7.8137	7.1944	6.1971
14	11.6350	10.9857	10.3936	9.8527	8.9038	8.1034	7.4235	6.3423
15	12.2961	11.5631	10.8986	10.2950	9.2442	9.3667	7.6282	6.4675
16	12.9379	12.1184	11.3797	10.7123	9.5595	8.6061	7.8109	6.5755
17	13.5611	12.6523	11.8378	11.1059	9.8514	8.8237	7.9740	6.6685
18	14.1661	13.1657	12.2741	11.4773	10.1216	9.0216	8.1196	6.7487
19	14.7535	13.6593	12.6896	11.8276	10.3719	9.2014	8.2497	6.8178
20	15.3238	14.1339	13.0853	12.1581	10.6036	9.3649	8.8365	6.8775
21	15.8775	14.5903	13.4622	12.4699	10.8182	9.5136	8.4694	6.9288
22	16.4150	15.0292	13.8212	12.7641	11.0168	9.6487	8.5620	6.9731
23	16.9369	15.4511	14.1630	13.0416	11.2007	9.7715	8.6446	7.0113
24	17.4436	15.8568	14.4886	13.3034	11.3711	9.8832	8.7184	7.0442
25	17.9355	16.2470	14.7986	13.5504	11.5288	9.9847	8.7843	7.0726
30	20.1885	17.9837	16.1411	14.5907	12.1584	10.3696	9.0218	7.1656
50	26.5017	22.3415	19.1687	16.7076	13.2122	10.9063	9.3010	7.2457

10.7.8.4. Recovery Period for Capitalized Personal Property.

The DoD recovery periods for DoD general depreciable assets are summarized in Table 10-3.

Table 10-3. Recovery Periods for Capitalized Personal Property.

Recovery Periods for Capitalized Personal Property	
Description of General PP&E Assets	Recovery Period
General Purpose Vehicles (includes heavy duty trucks & buses); ADP Systems and Hardware (computers and peripherals); High Tech Medical Equipment; Equipment Used in Research, Development, Test, and Evaluation (RDT&E); Radio and Television Broadcasting Equipment; and Software** Improvements to 5-Year Recovery Period Property (Personal Property)	5 Years*
All Other Equipment and Machinery, and Software** Improvements to 20-Year Recovery Period Property	10 Years
Vessels, Tugs, Barges, and Similar Water Transportation Equipment (Non-National Defense PP&E vessels/ships), Steam (12.5K pounds per hour or more) and Electric Generation Equipment (500 Kilowatt or more), Sewers and Other Utilities (including such things as fiber optic cable)*	20 Years

* A recovery period of less then 5 years is permitted based on local discretion when the acquiring DoN component is certain that the useful life of an asset is at least 2 years but less then 5 years. In such circumstances, the recovery period shall be the known useful life (2 – 4 years, as appropriate). The DoN component making this election must document the basis for that decision and cannot change the recovery period once depreciation begins.

** Depending on the nature of the software, recovery period may be less than 5 years, 5 years, or 10 years. The determining factor should be the actual estimated useful life of the software consistent with that used for planning the software's acquisition.

Changes or revisions in the initial estimates of the recovery period shall be treated prospectively in current and future periods. This is applicable only if the activity discovers at a later date that the incorrect recovery period was used; thus, an adjustment to the proper recovery period is necessary. No changes shall be made retroactively to previously recorded depreciation.

10.7.8.5. Non-Capitalized Personal Property.

Minor, pilferable, and sub-minor personal property shall be expensed when received and shall not be depreciated.

10.7.8.6. Depreciation Activation Date.

For new acquisitions, the date of receipt shall be used except for constructed personal property or improvements, where the date of acceptance shall be used. If the receipt date is not known, the PPM shall use either the shipping date, inspection date, or procurement date, respectively. For assets received from other DoN, DoD, or other federal entities (i.e. transferred in).

10.7.9. Logistics Information.

10.7.9.1. Receiving.

When an asset is first received, it is the responsibility of the person who receives it to sign and date a receiving document to establish the accountability and the depreciation start date for the item. As a management control measure to ensure accountability is maintained, local procedures should be in place to ensure new assets are recorded in a compliant personal property system within 7 calendar days of receipt.

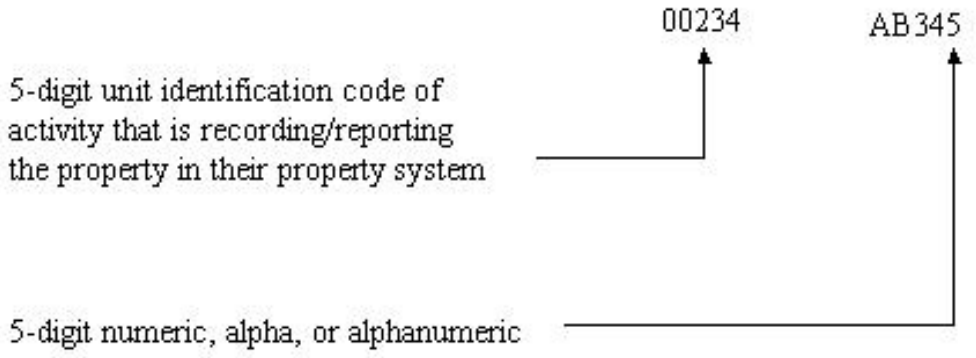
10.7.9.2. Bar Coding.

10.7.9.2.1. DoN Bar Coding Policy.

The DoN Bar Coding Policy maintains that all personal property recorded in the personal property system shall be bar coded within 7 calendar days of receipt. Those items that cannot have a physical bar coded on them should still have a bar code assigned to them.

Bar codes shall be 10 digits in length. The first five digits shall represent the activity's Unit Identification Code (UIC) minus the Service Code, and the next five shall be a unique numeric or alpha-numeric code assigned by the UIC. Figure 10-6 contains a Bar Code Example. Activities using DMLSS should note that DMLSS does not allow for alpha characters in bar codes. DMLSS generates the bar codes. The same bar code number is used for the maintenance module in DMLSS 3.0 and since DMLSS does not recognize alphas in the bar code, all activities employing DMLSS are restricted to the use of numeric codes only. In the example below, the last 5 positions of the bar code would be all numeric to accommodate DMLSS sites (12345 versus AB345).

Figure 10-6. Bar Code Example.



The PPM shall maintain a bar code control listing, which may be in a manual or electronic format. This record will be used to track and monitor bar codes issued, not issued, and reused, to ensure there is no duplication of numbers.

- Bar codes may be reused 36 months after the disposed personal property item has been removed from the personal property system.

- When personal property is transferred in from another Federal agency, the old bar code shall be immediately removed and replaced with a new bar code from the gaining activity.

- If an item is borrowed from another Federal agency, then the original bar code shall be maintained on the personal property item to ensure that the personal property item is properly identified as a loaned item.

- Sponsor owned property bar codes should reflect the UIC of the activity that has custody and uses the item, not the activity that purchased it.

10.7.9.3. Physical Inventory (Counting Requirements) of Assets.

It is the responsibility of the PPM to ensure that physical inventories are performed per the following:

- At least once every 3 years for: capitalized, minor, and pilferable personal property.

- At least annually for equipment on loan (NDE assets tracked in the personal property system should also be inventoried on this schedule).

- When there is a change in the custodian.

- Whenever directed by the Commander. A special physical inventory may be necessary when there is evidence of forced or unlawful entry or upon the discovery of an open or an unattended storage area; and

- As required by the Federal Acquisition Regulation (FAR) for government personal property in the possession of contractors.

10.7.9.3.1. Physical Inventory Documentation.

Physical inventories shall be documented and the documentation shall be maintained, at a minimum, until the next physical inventory is completed. Documentation shall include the following:

- The asset listing as of the physical inventory date.

- Documentation of the physical inventory count (including evidence that book-to-floor and floor-to-book procedures were followed).

- Adjustments made and the documentation supporting the resolution of adjustments.

- Signatures of those who conducted the physical inventory.

10.7.9.3.2. Physical Inventory Preparation.

The PPM shall:

- Initiate the physical inventory process in cooperation with the Responsible Officer. The RO shall not be involved in conducting the physical inventory of the personal property for which the RO has the responsibility. Another RO may perform physical inventories without affecting independence.
- Provide colored stickers, chalk, or some other method to mark or identify personal property as it is counted.
- Assign teams to conduct the physical inventory. Personnel assigned to the teams shall be independent of the Custodian or RO.
- Assign a Physical Inventory Validation Team Leader.
- Verify that every member of the physical inventory validation team obtains and reviews a copy of the Physical Inventory Procedures.
- Provide the most recent copy of the personal property database detailed listing from the personal property system to the Physical Inventory Validation Team Leader. The listing shall include, if applicable: a description of the item, the condition (i.e. degree of operability), the serial number, the bar code, the make, model, year, recorded cost, depreciation activation date, and the location of the item. (If the asset is mobile and its location changes, provide the custodian's name and contact information).

The RO shall:

- Control the additions, deletions, and movement of personal property items being counted during the physical inventory process.
- Be responsible for physical inventories of assets as directed by the PPM.
- Segregate all personal property items that are not considered general personal property to avoid including them in the physical inventory count (unless they are maintained in the same property system).

The Physical Inventory Validation Team Leader shall:

- Assign individual team members to perform the physical inventory.

- Provide applicable sections of the physical inventory listing to the individual team members.

- Answer the team's questions during the physical inventory process.

- Ensure the Physical Inventory Validation Team is aware of all possible sites/locations where personal property could be located. Teams should look for inventory at locations during the physical inventory that may not be currently on the inventory records.

- Remind teams that they are required to record all (capitalized, minor, pilferable, GFE, and leased personal property) items in their respective inventory sites.

- Ensure that the Leader and all team members sign the physical inventory documents before forwarding to the RO. The Leader should be prepared to discuss any variances between the physical inventory worksheet and the physical inventory records with the RO.

10.7.10. Conducting the Physical Inventory.

The Physical Inventory Validation Teams shall ensure the existence and validate the condition of all items on the personal property database detailed listing and confirm the accuracy of the data in the database (e.g. description of the item, serial number, bar code, make, model, manufacture year, and location). Missing/erroneous information should be annotated on the physical inventory worksheet and the database updated as required.

10.7.10.1. Verification of Asset Condition.

The asset condition should be assessed (e.g. operational, repaired, damaged, excess, not usable, or obsolete) and if assessed as other than fully operational, the condition should be recorded and the following actions taken:

- If the personal property item is determined to be unusable or obsolete, the RO shall complete the Form DD 1348-1A and forward to the PPM for disposition.

- If the personal property item is under repair or damaged, determine if it makes economic sense to repair the asset. If not, request the RO to initiate survey procedures using the Form DD 200.

10.7.10.2. Physical Inventory of Personal Property that could not be bar coded or sighted.

During the physical inventory process, the PPM shall validate all personal property that could not be bar coded due to its nature (e.g. software). The

PPM shall use appropriate means to verify if the asset still exists (i.e. speak to someone who can validate the existence of the asset).

10.7.10.3. Found Items.

At the conclusion of the physical inventory, the inventory team shall document all items that exist but were not included on any of the inventory listings (i.e. personal property items not marked with a sticker, chalk, or other methods). Add these items to the physical inventory.

10.7.10.4. Excessed Items.

Personal property items held in an excess status awaiting further distribution or disposal will also be inventoried by the inventory team.

10.7.10.5. Missing Items.

If the personal property item is reported missing by the inventory team, a Form DD 200 will be submitted by the RO or PPM.

10.7.10.6. Loaned Property.

Loaned property shall be inventoried at least once a year.

10.7.11. Physical Inventory Reconciliation.

The Physical Inventory Validation Team Leader shall:

- Reconcile the results of the physical inventory to the personal property records. Care should be taken to consider personal property due-ins and in-transit assets before reaching any conclusions regarding whether personal property accountability records are accurate or inaccurate.

- Conduct a recount and validate all items that had discrepancies during the original physical inventory count. Employees who made the initial physical inventory validation may not perform the revalidation. Discuss any variances between the physical inventory validation sheet and the physical inventory records with the RO and determine proper actions to be taken.

- Provide the RO with a list of all discrepancies. Obtain the signature of the RO and forward to the PPM.

The RO shall:

- Research and resolve all discrepancies within two weeks after the physical inventory validation.

- Obtain supporting documentation for any adjustments to the physical inventory listing, including valid transfer forms (Form DD 1149), Donation letters, purchase orders, invoices, receiving documents

(Form DD 250), and disposals (Form DD 1348-1A), and if necessary, a Similar Asset/Estimated FMV Worksheet.

- For found items, attempt to locate documentation for the personal property item; perform research to find out where the item came from; and determine whether it belongs to the unit in whose area it was found. If the asset does belong to the unit, the PPM shall ensure that the item is bar coded in accordance with the DoN personal property policies and procedures and entered into the personal property system.

- Complete the Form DD 200s for items that are missing, stolen, lost and forward via the PPM to the Commander for signature. Form DD 200s should be signed and approved by the Commander unless they are for sub-minor property that is not pilferable.

The PPM shall:

- Review the physical inventory for completeness.

- Ensure all discrepancies are completely researched, resolved, and reconciled (i.e. recorded) in the personal property system, including unusual or unexpected changes to the condition of an asset.

- Ensure all additions and deletions resulting from the physical inventory are entered into the personal property system (i.e. the records reflect the results of the inventory) and substantiated by documentation that has been signed and placed in the personal property files as required.

- Maintain a physical inventory file that contains required documentation.

- Review, make recommendations as appropriate, and forward all Form DD 200s that are for minor, capital or pilferable personal property to the Commander for signature together with items listed below:

- A physical inventory summary of adds and deletes.

- A Physical Inventory Completion Letter for Commanding Officer's signature to be submitted to BUMED (Wall-to-wall and triennial inventories only). This letter should state the date the physical inventory was completed, the reason for the physical inventory (e.g. triennial) and that the physical inventory was performed in accordance with DoN policies and procedures and certify that the personal property records in the DoN approved system are correct and free of errors

- Retain a copy o the signed Physical Inventory Completion Letter and the signed Form DD 200s and forward the original signed physical inventory completion letter to BUMED.

10.7.12. Personal Property End-Item Increases.

10.7.12.1. General Criteria.

Capital assets shall be recorded as capitalized personal property and depreciated over the estimated recovery period of the asset. Non-capital assets shall be expensed in the year of acquisition and not depreciated. Assets may be acquired through requisition, acquisition, transfer-in, pushed (sponsor owned), borrowing (in on loan), construction, donation, exchange, discovery (found), foreign government, seized or Base Realignment and Closure.

10.7.12.2. Requisitioned/Purchased Personal Property.

Personal property purchased or requisitioned by an activity for its own use shall be recorded in the property system if it exceeds the accountability threshold. If the property meets the capitalization criteria, it shall be recorded as capitalized personal property and depreciated over the full estimated recovery period of the asset starting on the date of receipt.

10.7.12.3. Transferred-In Personal Property.

Transferred-in personal property represents assets that DoN receives from other DoN activities, other DoD activities, or other Federal agencies. Transferred-in personal property items that meet the capitalization criteria shall be recorded as capitalized personal property and depreciated over the remaining estimated recovery period of the asset. Table 10-4 contains recorded cost and depreciation information.

Table 10-4. Recorded Cost and Depreciation Information.

Recorded Cost and Depreciation Information		
	Items received from other DoN or DoD activities	Items received form other federal entities
Recorded Cost & Accumulated Depreciation	Obtained from the other DoN/DoD activity	Recorded at Net Book Value (NBV) [recorded cost – accumulated depreciation]
Depreciation Activation Date	Date item was received by the original DoN or DoD activity	Date item was received by the gaining activity
Depreciation Period	Remaining estimated recovery period	Remaining estimated recovery period
Supporting Documentation	Documentation to support asset's original cost, accumulated depreciation, and estimated recovery period	Documentation to support asset's NBV and remaining estimated recovery period

If the acquisition information and related accumulated depreciation are not available, then the acquisition value shall be estimated and recorded at the item's fair market value when received. The Similar Assets/Estimated FMV Worksheet shall be completed to document the estimated FMV. If the FMV of the asset meets the capitalization threshold, then the item shall be depreciated and the depreciation activation date will be the date the item was received. The accumulated depreciation shall be zero.

If the acquisition information and related accumulated depreciation are available from the transferring entity, the PPM shall enter that information into the personal property system. Depreciation shall continue on capitalized personal property assets even if the transferred asset has a current NBV below the capitalization threshold.

10.7.12.3.1. Receiving.

To ensure proper accountability and financial reporting of transferred-in personal property, the PPM and receiving personnel must establish local procedures to ensure that all documentation is received, receipt date is documented, and the item is bar coded and entered into the personal property system within 7 calendar days.

10.7.12.3.2. Missing Documentation.

If the original applicable source documentation (i.e. purchase order, vendor invoice, and receiving report) are not available, then a Form DD 1149 may be accepted as proper documentation, provided all applicable information

(i.e. recorded cost, depreciation activation date, and recovery period) are documented on the form. Bar Coding. Transferred-in items should be relabeled with a new bar code from the gaining activity. The old bar code should be discarded.

10.7.12.4. Pushed/Sponsor Owned Personal Property.

Any personal property purchased by a higher entity (such as a Major Claimant) and forwarded (or pushed) to a lower level (such as an activity).

- Pushed/sponsor owned personal property for General Fund activities shall be treated as an end item increase or transferred-in personal property.

- Financial reporting, including expenditures and depreciation, is the responsibility of the sponsor (e.g. Major Command). The sponsor notes personal property items as "out on loan" in the personal property system.

- Navy Working Capital Fund (WCF) activities are responsible for accountability and performance of physical inventories for sponsor owned items. Activities should note the pushed/sponsor owned personal property as "in on loan" in the personal property system.

10.7.12.4.1. Loaned Personal Property.

Personal property shall only be loaned if not expressly prohibited by law.

- Documentation. The PPM shall prepare a personal property pass before loaning out personal property. The personal property pass, GSA Optional Form 7 or equivalent, shall have the name, phone number, description of the item, bar code, location of the recipient of the loaned personal property, and shall be placed in the personal property file.

- Management of Loaned Property. Personal property loaned to others shall be recorded in the personal property system of the loaner and separately identified as "out on loan". Personal property borrowed from another activity shall be recorded in the personal property system as "in on loan" and must be inventoried annually by the borrowing activity and verified with the lending activity that the item is "out on loan". All adjustments to the inventory listing must be supported by documentation provided by the borrowing activity.

- Bar Coding. To facilitate identification, the bar code shall not be removed from the loaned personal property item.

10.7.12.4.2. Constructed Personal Property.

Personal property that is constructed for use in DoN operations is known as constructed property.

- The cost of constructed personal property shall include direct and indirect costs to construct the personal property and be recorded as construction progresses. It shall be recorded in the applicable Construction-in-Progress (CIP) general ledger account until it is placed into service, at which time the accumulated balance shall be transferred to the applicable personal property general ledger account.

- If the asset meets the capitalization threshold, the depreciation activation date shall be the date the item is available for use (i.e. acceptance date).

- Documentation – Progress Certifications. The Contracting Officer or designate shall gather all incremental invoices received from the vendor and other related costs and forward the CIP costs summary worksheet summarizing all the costs incurred to date, to the PPM semiannually (March 31 and September 30). The Contracting Authority is also responsible for reconciling the costs summarized on the CIP costs summary worksheet with the supporting documentation. The PPM shall record the reconciled total cost incurred to date in the personal property system as a CIP personal property item and maintain the copies of the CIP costs summary worksheets.

- Completion of Construction. The Contracting Authority or designate shall forward all documentation (i.e. invoices, purchase orders, receiving reports) to the PPM upon completion of the constructed item. The contracting authority is also responsible for ensuring that all the documentation provided to the PPM is reconciled to the CIP costs' summary worksheet. The PPM shall transfer the CIP costs incurred throughout the project to a completed asset in the personal property system upon completion of the project.

10.7.12.4.3. Donated and/or Exchanged Personal Property.

Personal property that DoN receives from and distributes to non-Federal entities.

- Donated Property. The receiving activity shall record the asset at the fair market value at the time of acquisition, which should be documented in the Similar Asset/Estimated FMV Worksheet. The depreciation activation date recorded in the property system is the date the item was received. The depreciation period is the remaining estimated recovery period. Supporting documentation is required to

substantiate the asset's estimated FMV and remaining estimated recovery period.

- Exchanged Property. If cash is included in the exchange of property, the cost of property acquired shall be increased by the amount of cash consideration surrendered or decreased by the amount of cash consideration received.

- If the estimated FMV of the personal property acquired is more readily determinable than the cost or FMV of the personal property surrendered, the cost shall be the fair market value of the personal property acquired.

- If the estimated fair market value is not determinable for either asset, the cost of the personal property acquired shall be the cost recorded for the personal property surrendered, net of any accumulated depreciation or amortization.

- Any difference between the net recorded amount (recorded cost less accumulated depreciation) of the personal property surrendered and the cost of the personal property acquired shall be recognized as a gain or loss.

- Documentation. The PPM shall obtain and file the receiving report, any related transportation documentation, and any documentation justifying the fair market value calculation.

10.7.12.4.4. Base Realignment and Closure (BRAC) Personal Property.

Personal property received as a result of a BRAC shall be treated in the same manner as transferred-in personal property.

10.7.12.4.5. Improvements.

Improvements represent additional costs to an asset, regardless of funding source. An improvement increases the personal property asset's capacity, size, efficiency, or estimated useful life. Examples may include equipment upgrades and equipment service life extensions.

- Recorded Cost for Improvements. Shall include the costs of the improvement plus the costs incurred to bring the improvement to a form and location suitable for its intended use (i.e. ancillary costs). Ancillary costs shall be included in the recorded cost when they are identifiable and considered significant by management.

- Capitalized Improvements. Shall be capitalized and depreciated separately from the personal property asset that was improved but

shall be linked to the original personal property in the personal property system, regardless of funding source, when the improvement meets the capitalization criteria.

- The recovery period of capital improvements shall be based on the standard recovery periods. Depreciation shall be calculated and recorded in accordance with the depreciation instructions.

- Leasehold Improvements. Improvements to capital leased personal property that meet the capitalization criteria shall be capitalized and amortized over the shorter of the term of the lease or the estimated remaining life of the lease improvement. Improvements to leased personal property that do not meet the capitalization criteria (i.e. minor or sub-minor personal property improvements) shall not be capitalized/amortized but expensed.

- Non-Capitalized Improvements. Improvements that do not meet the criteria for capitalization but meet or exceed the minor property threshold shall be recorded in the personal property system and substantiated with documentation.

- Repairs Expense. Modification/alterations to personal property that do not increase an asset's capacity, size, efficiency, or estimated useful life (i.e. improve the personal property), regardless of the cost or funding source of the improvement, are defined as repairs and shall be expensed.

- Bulk Purchases. Personal property that is purchased in large lots (i.e. multiple single items acquired simultaneously) that individually meet the capitalization criteria shall be capitalized and individually recorded in the personal property system in accordance with capitalized personal property policies. Personal property items purchased in bulk that do not individually meet the capitalization criteria, but have a per item cost greater than the DoD accountability threshold, shall be recorded individually and maintained in accordance with the minor personal property policies.

- Leases. Leases can be either operating or capital based on whether they meet the criteria below. Lease determination requires full knowledge of the terms of the lease and shall be made by the contract authority and provided to the PPM for proper recording in the property system.

- Capital Leases for Personal Property. For a lease to be classified as a capital lease, the lease must meet the capitalization threshold and satisfy at least one of the following four criteria:

- The lease transfers ownership of the personal property to the lessee by the end of the lease term.

- The lease contains an option to purchase the leased personal property at a bargain price.

- The lease term (non-cancelable portion plus all periods, if any, representing renewals or extensions that can reasonably be expected to be taken) is equal to 75 percent or more of the estimated economic life of the leased personal property.

- The present value at the beginning of the lease term of the minimum lease payments equals or exceeds 90 percent of the fair market value of the leased personal property. The lessee shall compute the present value of the minimum lease payments using the Treasury Average Interest Rate for Marketable Interest Bearing Debt. The activity can obtain this interest rate for the length of the lease (i.e. lease term) from the Treasury (www.publicdebt.treas.gov). It should be noted that there may not be an applicable interest rate issued by the Treasury for the term of the lease. Therefore, a documented estimate shall be used.

NOTE: The last two criteria of the preceding paragraph are not applicable when the beginning of the lease term falls within the last 25 percent of the total recovery period of the leased personal property including earlier years of use. Leases not meeting the aforementioned criteria are considered operating leases.

The recorded cost of personal property acquired under a capital lease shall be the lesser of the Net Present Value (NPV) of the lease payments of the leased equipment or the FMV of the asset. The NPV should exclude the portion of payments representing executory costs such as insurance, maintenance and taxes and any service components associated with the lease that are paid to the lessor. If the executory portion of the payment is not known it shall be estimated. If the service component of the payment is not known, it may be necessary to request that information from the contracting office and/or the lessor.

The contracting authority shall compute the NPV of the minimum lease payments using DoN's incremental borrowing rate. The lessor's implicit rate shall be used only if both of the following conditions are met:

It is feasible for DoN to obtain the implicit rate computed by the lessor; and

The implicit rate computed by the lessor is less than the Treasury Average Interest Rate for Marketable Interest Bearing Debt.

The depreciation (amortization) activation date shall be the date the lease goes into effect.

Operating Leases for Personal Property. Lease agreements where the net present value of the lease payments is less than the DoD capitalization threshold or the lease term is less than two years or none of the four capital lease criteria are met, are classified as operating leases. Because operating leases for personal property do not transfer the risk of ownership to DoN, operating leases shall be expensed as incurred and shall not be reported as capital personal property.

Recording of Leases in the Property System. Lease agreements that have a lease term of less than 2 years, regardless of value, are not recommended to be recorded in a compliant personal property system because they do not meet DoD's accountability requirements (i.e. useful life of two years or more).

Operating lease agreements that have lease terms of two years or more and that have a net present value of the lease payments greater than the accountability threshold shall be recorded in a compliant personal property system. While it is not recommended to record the multiple assets associated with the operating lease agreement due to the costs of maintaining accountability records, activities may record the multiple assets as component property items of the operating lease agreement if desired.

Capital lease agreements shall be recorded in a compliant personal property system and each asset under the lease agreement that is greater than the DoD accountability threshold must be accounted for in the property system and managed in accordance with the minor property accountability requirements established by this guidance and SECNAVINSTR 7320.10.

Lease Modifications. Once a lease has been entered into between DoN and an outside party, there are five conditions under which it will be necessary to modify the existing lease arrangement:

- Lease expires
- Lease is canceled
- Lease terms have been modified
- Lease options are exercised or
- Lease options are not exercised.

The property system must be updated to reflect these changes when they occur.

10.7.13. Personal Property End-Item Decreases.

10.7.13.1. General Criteria.

When personal property is transferred-out, sold, or disposed of, the personal property including the recorded cost, the related accumulated depreciation, and all other relevant information shall be removed from the personal property system. Documentation substantiating these transactions shall be retained for 36 months.

10.7.13.2. Damaged, Excess, Impaired, or Obsolete Personal Property.

Damaged, excess, impaired, or obsolete personal property shall be recorded at its net realizable value (NRV) when removed from the property system.

Depreciation. If an asset is determined to be excess or obsolete, the PPM should cease depreciation once the asset ceases to provide any economic benefit and the asset is removed from service. However, depreciation will continue for damaged capitalized personal property that is temporarily removed from service for repair or other reasons.

10.7.13.3. Transferred-Out Personal Property.

Transferred-out personal property includes personal property that DoN transfers to another DoN, DoD, other Federal, or non-Federal entity. The activity shall not record any gains or losses realized from transfers to Federal and non-Federal entities. Documentation. The original vendor invoice and completed Form DD 1149, plus any other historical asset records shall be sent to the receiving activity's PPM. Copies of this documentation shall be retained for 36 months after transfer/disposal.

10.7.13.4. Disposals.

Personal property that has been identified for permanent removal from service and is not being transferred to another entity for use shall be sent to Defense Reutilization and Marketing Office for disposal.

10.7.13.4.1. Documentation.

The PPM shall complete one of the following disposal forms depending on the asset's condition:

Form DD 1348-1A (Issue Release/Receipt Document) is used for personal property that is declared obsolete, unfit for performance, or unserviceable through no specific cause or as a consequence of normal use.

Form DD 200 is used for personal property that is damaged/unfit for performance but not through normal use (e.g. vandalism or abuse) or when personal property cannot be found because of loss, destruction, or other reason. This document must be signed by the Commander and retained by the PPM.

10.7.13.4.2. Disposal Procedures.

The PPM shall request disposition instructions from the appropriate approving authority. The property and a signed Form DD 1348-1A will be taken to DRMO where the document is stamped/signed to verify receipt. **Note:** An unsigned/unstamped Form DD 1348-1A is not acceptable for retained personal property records.

The PPM shall remove the personal property from the personal property system using the disposal date recorded on the Form DD 1348-1A indicating receipt of the disposed asset by DRMO.

Periodically, the PPM shall obtain a listing of all assets received by DRMO from the activity and compare the listing to activity records to ensure that all items sent to DRMO were properly documented and processed in the property system. The PPM should resolve any errors within 5 business days. The reconciliation records should be maintained in the property records until the next reconciliation.

Excess. For personal property that is still serviceable but is idle or excess: The asset should be placed in an excess status. It may be moved to a temporary location but the property system must be updated to reflect the change in location and custodian. If the asset is a capital asset, depreciation should be stopped when the asset ceases to provide any economic benefit and the asset has been removed from service. Disposition instructions should be requested from the responsible claimant and a Report of Excess Personal Property (SF 120) shall be generated. The SF 120 is used to report excess personal property to the item manager. The item manager will determine the disposition of the asset and notify the owner. The owner of the asset will then prepare a Form DD 1348-1A to execute the disposition instructions received from the item manager. If the property is not desired by another activity it shall be disposed of in accordance with the procedures outlined above for disposals.

10.7.13.4.3. Property that is Damaged Beyond Economic Repair Through Vandalism/Abusive Treatment or when Personal Property Cannot be Found Because of Loss, Destruction, or Other Reasons.

The RO shall submit the Form DD 200 to the PPM for review and to make a determination as to whether further investigation is necessary. Once the investigation (if necessary) is completed, the PPM forwards the document to the CO for signature and approval. This applies to all personal property except sub-minor property that is not pilferable.

If an asset is determined to be stolen or missing, the PPM may remove the property from the personal property system using the date the CO signed the Form DD 200 to substantiate the transaction.

For capitalized property, the PPM is required to ensure that the proper financial adjustment (loss) calculation is made by the appropriate personnel for input into the general ledger accounting system.

10.7.13.4.4. ADP Equipment Disposals.

ADP equipment disposals follow the above procedures for other disposals but must also meet additional requirements established by Defense Information Systems Agency (DISA) and addressed under other guidance.

10.7.13.4.5. Base Realignment and Closure (BRAC) Activities End Item Decreases.

For disposition of all BRAC personal property, BRAC policies and procedures guidance issued by the Secretary of Defense should be followed.

10.8. Responsibilities/Necessary Questions.

- Must challenge and question

  If going outside the command, why?

  What does the order include?

  What is the end item?

  Is it an investment buried under a service contract? A piecemeal buy of a system?

  What are the hidden costs - are you taking on a recurring cost, such as:

  An annual software license fee?

  An annual software maintenance cost?

- What is improper?

  In many cases the acquisition is in contravention of the expense/investment criteria:

  Some MIPRS or ROs are not specific, implying that a service is being purchased when in fact it is hardware and/or software.

  Some appear to launder funds to change the color or extend the life of the appropriation.

Could result in a violation of the antideficiency act if the proper appropriation is not available.

Commands using a state activity or another federal agency to acquire ADP equipment and software.

How this is done:

MIPR or RO using O&M funds is submitted to the state activity or agency for acquisition of ADP equipment, software, or both.

The state/federal activity/agency does not challenge the color of funds.

The state/federal activity/agency then places the order against an existing contract, permits the existing contractor to subcontract, or awards a contract.

10.9. Procurement, Lease, and Use of Relocatable Structures.

Relocatable buildings are not economically efficient for long-term solutions to facility space shortfalls. They are detrimental to the appearance of installations, typically provide an inadequate working environment, and are not energy efficient. They also require more maintenance than permanent facilities and experience a high life-cycle cost. Navy policy strictly limits the use of relocatables to a very narrow range of short-term purposes. Approval authority for the use of relocatables has been delegated to major claimants. Procedural guidance is provided in the following sections.

Obtain written authorization from BUMED before taking any action to procure, lease, obtain, or use a relocatable building. The authorization will be obtained by submitting a written request to BUMED via the chain of command and via the respective Healthcare Support Office or Expense Limitation Holder.

The request must include a thorough detailed description of the requirement that is generating the need for the relocatable building. The request must include a current documentation of the Basic Facility Requirements (BFR) to substantiate the shortage of space in the existing facilities.

A thorough economic and practical analysis of all possible alternatives should be included with any request. The request must demonstrate a justifiable requirement for space, inadequate space available elsewhere, and prove that the use of relocatables is only a temporary measure. The analysis, at a minimum, must include an evaluation of leasing space in a permanent facility, maintaining status quo, use of a building of opportunity, reallocation of currently occupied space, leasing a relocatable facility, and any other feasible options. In order to justify the use of a relocatable

building, the analysis must validate the relocatable option as being the only feasible and most economic solution.

Site approval must be obtained from the appropriate activity where the relocatable will be placed. Commands should not plan to use relocatables to fulfill a space requirement, which are, anticipate to last longer than 3 years since authorizations are not issued to exceed that time period. If the requirement exceeds 3 years, the activity must revalidate their requirement and receive an extension of their authorization from BUMED. Requests for extension for continued use of a relocatable must be submitted at least 6 months prior to the expiration of the lease or expiration of the current authorization.

Commands are required to submit proper documentation for a special project or military construction project to provide a permanent solution to the space deficiency if the deficiency is not a temporary problem. Copies of the project documentation should be forwarded with the request for the use of a relocatable facility.

Commands should not request to procure relocatable buildings unless it can be substantiated that purchase is economically superior to leasing. If purchase is the favorable option, use of the relocatable will still be planned and authorized for a finite period. The economic analysis must consider the anticipated period of use of the facility, a comparison of lease versus purchase, and include consideration of all ownership, maintenance, repair, and disposal costs associated with the facility. Recognition of total costs is essential since the source of funding is from the activity's local operating funds.

A schedule must be included which clearly indicates the planned disposal and method of disposal or removal of the relocatable. A permanent solution for the space deficiency or an explanation of why the requirement is only of a short-term duration. **NOTE: It is imperative that the authorization letters associated with relocatables be maintained on file**.

MASTER APPENDICES

Master Appendices.

Appendix A. Acronyms Associated With Accounting.

The following list contains acronyms and other short form derivations of commonly used field level ***accounting*** terms.

ACRONYM	DESCRIPTION
AAA	Authorization Accounting Activity
ACCT PAY	Accounts Payable
ACCT REC	Accounts Receivable
ACFT ASSGND NR	Aircraft Assigned Number
ACFT CST CTG	Aircraft Cost Category
ACRN	Accounting Classification Reference Number
ACT	Actual
ACTY CD	Activity Code
ACTY UIC	Activity Unit Identification Code
ADDR	Address
ADM LVE	Administrative Leave
AIS	Automated Information System
ALLOT or AA	Allotment
ALLOW	Allowance
AMT	Amount
ANNUL LVE JO	Annual Leave Job Order
APPN TYPE	Appropriation Type
APPN	Appropriation
AUTH RECD	Authorizations Received
BAL	Balance
BCN	Bureau Control Number
BEG FY	Beginning Fiscal Year (of Appropriation Obligation Period)
BGT LNE NR	Budget Line Number
BGT FUN or BF	Budget Function
BRT FWD	Brought Forward
BYP	Bypass Code
C/D	Credit/Debit Indicator
CAC	Cost Account Code
CB or CLG BR	Ceiling Bureau
CC	Cost Center
CHG UIC	Chargeable Unit Identification Code
CHNGS	Changes
CIV O/T	Civilian Overtime
CIV REG	Civilian Regular
CLS	Class Code

CMET	Central Master Edit Table
COM	Committed
CSRA	Civil Service Retirement Act
CTE JO	Compensatory Time Earned Job Order
CTU JO	Compensatory Time Used Job Order
CUM	Cumulative
CUST ACTY CD	Customer Activity Code
CY	Current Year
D/R	Direct/Reimbursable
DAO	Defense Accounting Office
DCPS	Defense Civilian Pay System
DD CODE or DD CD	Department of Defense Code
DEL IND	Deletion Indicator
DEPT CODE	Department Code
DIST	Distribution
DLA/GSA	Defense Logistics Agency/General Services Administration
DOC NR	Document Number
DO SYMBOL	Disbursing Office Symbol
DOV	Disbursing Office Voucher
DRP YR	Drop Year
DTE	Date
DTE COMP	Date Completed
DUP	Duplicate
EE	Expense Element
EFF DTE	Effective Date
EMP STAT(SC)	Employee Status
EMP TYP or ET	Employee Type
END FY	Ending Fiscal Year (of Appropriation Obligation Period)
EOM	End of Month
EPS	Engineering Performance Standard
EQUIP CD	Equipment Code
EQUIP GRP CD	Equipment Group Code
EST AMT	Estimated Amount
EST RET DTE or ERD	Estimated Return Date
EXEC	Execution Code
FC	Functional Category
F.Y.T.D.	Fiscal Year To Date
FAA	Fund Administering Activity
FB	Financial Bureau
FD	Functional Description
FC	Fund Code
FEGLIA	Federal Employees Group Life Insurance Act
FEHB	Federal Employees Health Benefits
FERS	Federal Employees Retirement System

FG&ICQ	Flag, General Officer, and Installation Command Quarters
FICA	Federal Insurance Contributions Act
FIPC	Financial Information Processing Center
FLY HRS	Flying Hours Cost Report
FLY HRS IND	Flying Hours Indicator
FOR	Foreign
FP	FASTPATH
FREQ IND	Frequency Indicator
FRG JO	Fringe Benefits Job Order
FRNG	Fringe Benefits
FRS	Financial Reporting System
F/SFC	Functional/Subfunctional Category
FUNC ACCT NR or FA	Functional Account Number
FY	Fiscal Year
GAO	Gross Adjusted Obligations
GEN OH RATE	General Overhead Rate
GEN OH SER NR	General Overhead Serial Number
GLA	General Ledger Account
GOV'T	Government
GRNT	Grantor
GVT JO	Government Job Order
HOL LVE	Holiday Leave
HRS	Hours
HSG	Housing Cost Report
HSG IND	Housing Indicator
IDA	Integrated Disbursing and Accounting
IDB NR	Interdepartmental Billing Number
IFD	Information Flow Diagram
IND	Indicator
IND OH RATE	Indirect Overhead Rate
IND OH SER NR	Indirect Overhead Serial Number
INV	Invoice
INVMT CD	Investment Code
JO TYPE	Job Order Type
JON or JO	Job Order Number
LBR CD or LC	Labor Code
LBR CLS CD or LCC	Labor Class Code
LMC	Local Management Code
LOA	Line Of Accounting
LSP JO	Lump Sum Leave Payment Job Order Number
LVE JO	Leave Job Order Number
MAJ CL or MC	Major Claimant
MEPR	Medical Expense and Performance Reporting
MGMT CD	Management Code

MIL LVE	Military Leave
MO	Month
MTD	Month To Date
MTH+1	Month Plus 1
MTL	Material
NIIN	National Item Identification Number
NP	Non-Preceded
NTE	Not To Exceed
N-YTD	New (Current) Month Year To Date
O&MN	Operation and Maintenance, Navy
O/C or OBJ CLS	Object Class
OB	Operating Budget
OBL	Obligated
OE	Over-Expended
OPTAR	Operating Target
OTH LVE	Other Leave
O/T	Overtime
PAA	Property Accounting Activity
PAYDT	Pay Date
PAY PLN	Pay Plan
PEL	Posted Expenditure Listing
PERS UNT CD	Personnel Unit Code
PGM	Program
PIIN	Procurement Instrument Identification Number
PLT PPY or PL PY	Plant Property
PLT PROP IND	Plant Property Indicator
PPB	Pay Period Beginning
PPE	Pay Period Ending
PPMT AMT	Previous Payment Amount
PRJ ORD	Project Order
PROD JO	Productive Job Order
PROJ NR or PROJ	Project Number
PUB WKS IND	Public Works Indicator
P-YTD	Prior Month Year To Date
QTY WKS IND	Quantity
RA JO	Re-employed Annuitant Job Order
RDT&E	Research, Development, Test and Evaluation
REC NR	Record Number
REG NR	Register Number
REIM SRC CD or REIM SRC	Reimbursement Source Code
RET DTE	Return Date
RL or RPG LVL	Reporting Level
RPT OFF	Reporting Office
RPG UIC	Reporting Unit Identification Code
RQTY	Received Quantity

RSC	Reimbursement Source Code
SA	Sub Allotment
SAG	Subactivity Group
SBHD	Subhead
SCC	Subcost Center
SDN	Standard Document Number
SEGT or SEG NR	Segment
SEQ NR	Sequence Number
SEV PAY	Severance Pay
SF or SFC	Subfunctional Category
SG	Signal Code
SHOP CTL NR	Shop Control Number
SNDL	Standard Navy Distribution List
SRV CD	Service Code (Military Details)
SS	System/Subsystem Specification
ST	State Code
STARS/FL	Standard Accounting and Reporting System, Field Level
STAT CD or ST CD	Status Code
STRS LIM CD	Stores Limitation Code
SUSP JO	Suspense Job Order
SX	Suffix
TAB A/B	Tabulated Report A/Tabulated Report B
TCR	Transportation Cost Report
TRANS AG CD	Transferring Agency Code
TRANS TYPE	Transaction Type
TRAU INJURY	Traumatic Injury
TSK	Task
TSK ASSIGN	Task Assignment
TSP	Thrift Savings Plan
TT	Transaction Type Code
UCAR	Utility Cost and Analysis Report
UCAR LINE	Utility Cost and Analysis Report Line Item
UCAR SITE	Utility Site (Location)
UFM	Uniform Financial Management
UIC	Unit Identification Code
UMR	Uniform Management Reports
UNCOMM BALANCE	Uncommitted Balance
UNOBLIG AUTH	Unobligated Authorizations
VCHR	Voucher
WC or WK CD	Work Code
WRK CTR	Work Center
WRK REQ	Work Request
YTD	Year To Date

Appendix B. Definitions/Accounting Related.

Accounting Classification Code. A fixed number of eleven coding elements used to provide a uniform system of accumulating and reporting financial information related to public voucher expenditures/collections (Line of Accounting Data) as shown below:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ACRN	APPN	SBHD	O/C	OB/BCN	SX	AAA	TTC	PAA	COST CODE	AMT

NOTE: Abbreviations/acronyms used above are defined in Appendix A.

Accounting Classification Reference Number (ACRN). A two position alphanumeric field cited in the Line of Accounting on a source document.

Accounts Payable (ACCT PAY). Amounts to the public or other Government agencies for material and services received, wages earned, and fringe benefits unpaid.

Accounts Receivable (ACCT REC). Amounts due from debtors for reimbursements earned (income) or for refunds due.

Activity Code (ACTY CD). A two position field locally assigned by the OPLOC GREAT LAKES and by OPLOC WASH to identify obligations and expenditure data input by an FAA or a group of FAAs for which input is from one central location.

Aircraft Cost Category (ACFT COST CTG). A code used to segregate costs for use on the Report Of Flying Hours Costs.

Allotment (ALLOT). An authorization of funds issued by an Office, Bureau, Command, or Headquarters to another Office, Bureau, Command, Naval Activity, or component of the Operating Forces for the purpose of incurring commitments, obligations, and expenditures within a specified amount pursuant to the purpose for which the allotment was granted and in accordance with instructions issued by the Administering Office.

Appropriation (APPN). A six position numeric field specifying a type of funds authorized by Congress for incurring obligations and disbursements for specific purposes. The first two positions designate the Fiscal Year and the last four positions identify the appropriation fund.

Authorization Accounting Activity (AAA). A five position field used to identify the UIC of an activity designated to perform accounting services for another activity.

Budget Line Number (BGT LNE NR). Identifies the line number on the NC2110 (Maintenance Cost Analysis Report) where Job Order Costs will be recorded. The first position must be numeric. See NAVCOMPT MANUAL Part E.

Budget Project. See Bureau Control Number.

Bureau Control Number (BCN). A five position alphanumeric field used to identify the Budget Project and Allotment Number as shown on the Allotment/Suballotment Authorization (NAVCOMPT Form 372). The first two position identify the Budget Project and the last three positions identify the Allotment Number. In the case of Budget Activity 7 funds, the BCN can be the UIC of the FAA.

Carry Forward Indicator. A one position field that is used to mechanically transfer unused (reverted) reimbursable authorizations 182 from a current fiscal year job order to new fiscal year job order that is being rolled over. This is used for multiple fiscal year job orders.

Chargeable Unit Identification Code (CUIC). A functional unit under an operating budget, i.e., a detachment that may or may not have authority to enter obligation data depending on the command structure of the FAA.

Ceiling Bureau (CLG BUR). This code shall identify the Bureau, Office of systems command performing the work. This may or may not be the same code as the bureau, office or systems command code of the activity preparing the report.

Cost Account Code (CAC). A four position alphanumeric code established to classify transactions according to their purpose as specified in the NAVCOMPT Manual, Par 026100. Public Work activities will use the fourth position of this code to identify the type of quarters for the Housing Cost Report as indicated below:

4th POSITION	TYPE OF HOUSING
F	Government-Owned Military Dwelling Units
H	Government-Leased Dwelling Units
K	Noncategory

Cost Center (CC). A two position alphanumeric field used to identify a department or function within an FAA.

Cost Code. A code assigned to financial reports, by financial control personnel to clarify or define reflected information.

Cost Transfer. A reallocation of costs within the same operating budget at the job order level only.

Customer Activity Code. A two position locally assigned code that identifies an activity, component of an activity, unit, or organization applicable to Public Works Department financial reporting.

Document Number (DOC NR). A non-duplicative number constructed so as to identify the Military Service, the Requisitioner, the Julian Date of the Document and a Serial Number.

Expense Element (EE). A one position alphanumeric field used to identify expenses and obligations as to type. This code is inserted in the last position of the of the cost code field in the LOA.

Financial Bureau (FB). Designates the bureau, office, system command of agency financially responsible for personal services performed.

Functional Account Number (FUNC ACCT NR) Also (FAN). A five position number used to classify allotment transactions according to the end-use purpose for which the obligation is made.

Functional Category (F). A one position code designed to collect expenses and gross adjusted obligation information in accordance with NAVCOMPT Manual, Par 024600.

Flying Hours Cost Report (FLY HRS). This report provides flight hour cost and related flying hours to permit monitoring of funds related to the Flying Hours Program.

General Ledger (GL). A number assigned to a ledger which is designed to accumulate financial data for local and headquarters level.

Housing Cost Report (HSG). A quarterly, cumulative fiscal year-to-date report that provides that cost of the operation and maintenance of military family housing.

Job Order Number (JON). The job order is an eleven position data element that is used to accumulate cost in the STARS/FL accounting system. It identifies cost to a specific type of service or function within an 0perating budget or allotment and is constructed as follows:

Position	Purpose or Remarks
1 - 5	Operating Budget or Chargeable UIC
6	Last Digit of Fiscal Year
7 - 11	Serial Number (locally assigned by the FAA except for those specifically identified as mandatory for civilian pay system used.

Labor Activity Code (LBR ACTY CD). This is a three position code assigned by the OPLOC Washington Payroll Department that is used to identify individual groups of personnel at an FAA.

Labor Code (LBR CD). A one position field used in labor correction processing to identify the type of charge/credit being processed:

Value	Definition
Blank	Direct Labor
"1"	Total Acceleration
"2"	Leave Acceleration
"3"	Fringe Acceleration
"5"	Fringe Acceleration (DCPS Payroll users)

Local Management Code (LMC). One of the data elements within a job order that is used as a budgetary tool for accruing costs by Department, Division, Branch, or Section (Unit).

Major Claimant (MAJ CL). A Bureau, Office, Command, or Headquarters Marine Corps that is designated as an Administering Office in NAVCOMPT Manual, Volume 2, Chapter 2, for the purpose of budget policy, budget preparation, and budget execution.

Medical Expense and Performance Reporting (MEPR). A four position alphanumeric field used to identify expense transactions for Bureau of Medicine (BUMED) activities.

Modified Industrial Activity. An activity whose mission is primarily funded on a reimbursable basis through funded reimbursable orders.

Non-Industrial Activity. An activity whose mission is primarily funded by appropriated monies through its management command (Major Claimant) and is service-oriented.

Obligation. A firm agreement or contract to obtain material and/or services that is binding on the U. S. Government.

Object Class (O/C). A three position alphanumeric field used in the Line of Accounting (LOA) to identify the following multiple uses:

- On obligation documents - zero fill;
- On reimbursement collection documents - the first two positions are zero-filled; the third position is used to designate the appropriate reimbursement source code as specified in NAVCOMPT Manual, Par. 026101;
- On expenditure documents - for recording expenditure category codes on International Balance of Payment (IBOP) transactions

designated as "Other than U.S." in accordance with NAVCOMPT Manual, Par. 027003.

Operating Budget (OB). A five position alphanumeric field used to identify the FAA (Fund Administering Activity) (OB Holder).

Operating Target (OPTAR). An authorization of funds subject to administrative control issued to a level below the Responsibility Center (OB Holder).

Planning Estimate. An estimated amount of money used in the budget execution process.

Property Accounting Activity (PAA). A six position alphanumeric field used for the following purposes:

- Under STARS/FL, this field is used to show the last six positions of the Navy-Wide Standard Document Number (SDN) on obligating documents for the purposes of mechanically constructing the Document Number and mechanically liquidating obligations during the expenditure process;
- When an obligating document cites a procurement appropriation, e.g., 17_1810, the UIC of the property owner is inserted in this field.

Procurement Instrument Identification Number (PIIN). A 13 position number used by activities authorized to issue formal contracts for the purchase of material or services from commercial sources.

Program Element (PE). A six digit code normally used to further identify the mission undertaken and organizational entities performing the mission.

Project Number (PROJ NR). A four position alphanumeric field used to identify the project assigned to RDT&E activities by the Office of Naval Research (ONR) on the R&D Approved Operating Budget (NAVCOMPT Form 2189-1).

Public Works. An organizational component representing Functional groupings by trade, process location or type of work performed.

Register Number (REG NR). A number which identifies the "BOOK" or Ledger in which various Financial Transactions are recorded by the Finance Center.

Reimbursement Source Code (RSC). A one position code designed to identify funded reimbursable sources within an appropriation and to summarize the various reimbursable categories within the appropriation as indicated below:

Code	Description
"1"	Intra-Appropriation - debit and credit sides of reimbursable billings cite the same appropriation;
"3"	Other Defense Accounts - Billings between other Department of Defense appropriations (Example: 1804 to 1806; 1804 to 1810);
"6"	Non-Federal Sources - Cash advances from foreign governments and private parties (Examples: State governments, local governments, private industry);
"8"	Foreign Military Sales (FMS) - Reimbursement source from FMS appropriations (Example: 17- 11X8242);
"D"	Military Assistance, Executive - Reimbursement source from MAE appropriations (Example: 97-11*1081);
"A"	Off-Budget Federal Agency - Reimbursements from agencies that are not appropriated (Example: Post Office);
"E"	Other Non-Defense Accounts - Reimbursements from non-defense agencies (Example: Coast Guard; State Department).

Responsibility Center. An organizational unit headed by an officer or director who is responsible for the management of resources at the Operating Budget level and who, in most instances, can significantly influence the expenses incurred within the unit.

Segment (SEGT). A four position alphanumeric code locally assigned for direct and reimbursable cost accumulation under an Operating Target, Special Deposit number, or reimbursable work. A unique Segment Code must be established for each reimbursable work order accepted and is mandatory for such processing.

Signal Code (SG). A one position field used to mechanically identify reimbursable job orders (standard one fiscal year work requests such as housing) to be rolled over to the new fiscal year. The roll over process creates a new Work Request, Job Order and LOA containing the new fiscal year. A "Y" in this field activates the automatic rollover process for reimbursable job orders. This is used for standard work requests, which are used form one fiscal year to the next; i.e. Housing Job Orders.

Standard Document Number (SDN). An 11 position alphanumeric code designed to uniquely and uniformly identify financial and financial-related \ documents prepared in the Department of the Navy.

Status Code (STAT CD). A one position field that identifies the status of an employee as follows:

"1" = Full Time Permanent
"2" = Full Time Temporary/Indefinite
"3" = Part Time Temporary/Indefinite
"4" = Part Time Permanent
"5" = Intermittent
"8" = Summer Aide
"9" = Stay-In School

Stores Limitation Code (STRS LIM CD). A one position field used in conjunction with the Cost Account Code in and O&MN or RDT&E job order to limit the use of a job order to a specific purpose and Expense Element. The following codes are usually system generated but may be input manually:

"1" = Navy Stock Fund (NSA) Material Only
"2" = Appropriation Purchases Account (APA) Material
"3" = No Material Charges Authorized
"4" = Civilian Labor Only
"5" = Military Labor Only
"6" = Civilian and Military Labor Only
"7" = No Labor Charges Authorized

Sub Activity Group (SAG). A two position code used to reflect the primary breakout of O&MN financial data in accordance with NAVCOMPT Manual, Par. 024661. This code is assigned by the Major Claimant prior to the beginning of the fiscal year.

Sub Allotment/Suffix (SA/SX). A further breakdown of the OB/BCN at the FAA level.

Sub Claimant. An Office, Bureau, or Systems Command designated as an Administering Office by its parent Major Claimant. A Subclaimant receives a Subclaimant Schedule of Financial Authority from its Major Claimant.

Sub Cost Center (SCC). A two position alphanumeric field used to identify a unit or subfunction within a Cost Center. It is also used to uniquely identify a reimbursable order accepted by an FAA.

Sub Functional Category (SFC). A one position code designed to collect expenses and gross adjusted obligation data below the Functional Category level.

Subhead (SBHD). A four position alphanumeric field used to identify the Major Claimant (Funds Grantor) and the Budget Activity. Under the O&MN appropriation,

the first two positions identify the Major Claimant/Administering Office for the funds. Position 3 identifies the Budget Activity (major program) of the Five Year Defense Plan (FYDP). Position 4 is for local use by the Major Claimant and is often used to identify Expense Limitation Holders.

Task. A three position alphanumeric field assigned to RDT&E activities by the Office of Naval Research (ONR) on the R&D Approved Operating Budget (NAVCOMPT Form 2189-1).

Transaction Type Code (TT). A two position alphanumeric code assigned at either the commitment/obligation level or at the time of a payment. For obligation purposes, "2D" is inserted in this field at the Job Order level. A list of TTs appears in the NAVCOMPT Manual, Pars. 028003 and 028004. TTs "1H", "1I", "1M", and "1Q" are normally used in conjunction with abstract vouchers citing a procurement appropriation.

Transportation Cost Report (TCR). An annual cumulative-to-date report designed to provide detail transportation equipment operation and maintenance data to activities having Public Works Departments. The information is required to be reported to the Commander, Naval Facilities Engineering Command and is prepared only for those Public Works Departments maintaining an inventory of 50 or more vehicles.

Type Equipment Code (TYPE EQUIP CD). Identifies the type of model/series of an aircraft.

Undelivered Order. Any document meeting the criteria of an obligation issued for service or material that has not yet been received (expended).

Unit Identification Code (UIC). A five digit code published in the Shore Navy Distribution List (SNDL), Parts I and II, that is used to identify an organizational entity (shore activity or Naval ship) within the Department of the Defense.

Utilities Cost Analysis Report (UCAR). An official report (NAVCOMPT Form 2127) prepared annually for activities maintaining Public Works Departments having a utility operation. This report provides data applicable to utility operation and maintenance expenses for the purpose of analyzing quantitative work units by the Commander, Naval Facilities Engineering Command.

Work Center (WRK CTR). A two position field used to capture unique shop level labor and material costs applicable to Public Works Departments.

Work Code (WC). A two position field that identifies types of leave, fringe, and environmental labor codes used in the DCPS and UFM payroll systems.

Appendix C. Acronyms/Not Restricted To Accounting.

AAA--Authorization Accounting Activity
ABS --Amended Budget Submission
ACDUTRA--Active Duty Training
ACO--Administrative Contracting Office
ACRN--Accounting Classification Reference Number
ADO--Associate Disbursing Office
ADP--Automated Data Processing
ADPE--Automated Data Processing Equipment
ADS--Automated Data System
AF--Air Force (for form numbers)
AG/SAG--Activity Group/Subactivity Group
AO--Administering Office
APADE(S)--Automated Procurement and Accounting Data Entry (System)
APDM--Amended Program Decision Memorandum
APN--Aircraft Procurement, Navy
APPN --Appropriation
APV--Automated Public Voucher
ASD--Assistant Secretary of Defense
ASN--Assistant Secretary of the Navy
ASO--Aviation Supply Office
ASPR --Armed Services Procurement Regulation
AUOL--Aged Unfilled Orders Listing
AUTODIN--Automatic Digital Network
BA--Budget Activity
BAM--Baseline Assessment Memoranda
BCN --Bureau Control Number
BEA--Budget Enforcement Act
BES--Budget Estimate Submission
BMAR--Backlog of Maintenance & Repair
BOP--Balance of Payments
BOR--Budget OPTAR Report
BOS--Base Operating Support
BP--Budget Project
BPA--Blanket Purchase Agreement
BRAC--Base Realignment and Closure
BSO--Budget Submitting Office
BUMED—Bureau of Medicine and Surgery
BUPERS --Bureau of Naval Personnel
BY--Budget Year
CA--Commercial Activity
CAB--Centralized Accounting Billing
CAC--Cost Account Code
CAM--Claimant Accounting Module
CAO --Central Accounts Office

CBO--Congressional Budget Office
CDA--Central Design Activity
CDO--Central Disbursing Office
CEB--CNO Executive Board
CERPS --Centralized Expenditure Reporting Processing System
CIM--Corporate Information Management
CINCLANTFLT--Commander in Chief, Atlantic Fleet
CINCPACFLT--Commander in Chief, Pacific Fleet
CINCs--Commanders-in-Chief
CINCUSNAVEUR--Commander in Chief, U.S. Naval Forces, Europe
CMA/CMOB--Centrally Managed Allotments/Centrally Managed Operating Budgets
CMC --Commandant of the Marine Corps
CMD--Command
CNAVRES--Chief of Naval Reserve
CNET--Chief of Naval Education and Training
CNO--Chief of Naval Operations
CO--Commanding Officer
COG--Cognizance Symbol
COMCBLANT--Commander, Construction Battalion Atlantic
COMCBPAC--Commander, Construction Battalion Pacific
COMNAVFACENGCOM --Commander, Naval Facilities Engineering Command
COMNAVSEASYSCOM--Commander, Naval Sea Systems Command
CONUS--Continental United States
CRA--Continuing Resolution Authority
CRF--Central Reporting Facility
CSRS--Civil Service Retirement System
CY--Current Year
DAASO--Defense Automatic Addressing Systems Office
DAR --Defense Acquisition Regulation
DBOF--Defense Business Operations Fund
DBR--Detail Billing Record
DCAA--Defense Contract Audit Agency
DCASR --Defense Contract Administration Services Region
DCNO--Deputy Chief of Naval Operations
DCPS--Defense Civilian Payroll System
DD--Department of Defense (for form numbers)
DDO --Deputy Disbursing Officer
DERA--Defense Environmental Restoration Account
DFAS--Defense Finance and Accounting Service
DHP—Defense Health Program
DJMS--Defense Joint Military Pay System
DLA --Defense Logistics Agency
DLR--Depot Level Repairables
DMRD--Defense Management Report Decision
DO--Disbursing Office
DoD--Department of Defense

DODAAC --DOD Activity Address Code
DODADD--DOD Activity Address Directory
DODIG--DOD Inspector General
DODINST--DOD Instruction
DON--Department of the Navy
DONSF --Department of the Navy Stock Fund
DOV--Disbursing Officer Voucher
DPG--Defense Planning Guidance
DRAS--Defense Retiree and Annuitant Pay System
DRB--Defense Resource Board
DRIS --Defense Regional Interservice Support
DTF--Dental Treatment Facility
DTPS--Defense Travel Pay System
DTRS--Defense Transportation Payment System
DWCF--Defense Working Capital Fund
EAP --Expenditure Availability Period
EE--Expense Element
EFD--Engineering Field Division
EOB--Expense Operating Budget
FAA--Funds Administering Activity
FAR --Federal Acquisition Regulation
FASB--Financial Accounting Standards Board
FERS--Federal Employees Retirement System
FFP--Firm Fixed Price
FHCR--Flying Hour Cost Report
FICL --Financial Inventory Control Ledgers
FIPC--Financial Information Processing Center
FIPS--Financial Information Processing System
FIR--Financial Inventory Reporting
FLSA --Fair Labor Standards Act
FM--Financial Management
FMFIA--Federal Managers' Financial Integrity Act
FMS--Foreign Military Sales
FMSO--Fleet Material Support Office
FPR --Federal Procurement Regulation
FRS--Financial Reporting System
F/SFC--Functional/Sub-functional Category
FTE--Full Time Equivalent
FWS--Federal Wage System
FY--Fiscal Year
FYDP--Future Years Defense Program
FYTD--Fiscal Year to Date
GAO--Gross Adjusted Obligations/General Accounting Office
GASB--Governmental Accounting Standards Board
G&A --General and Administrative
GLA--General Ledger Account

GM--General Manager
GNP--Gross National Product
GS--General Schedule
GSA--General Services Administration
HAC --House Appropriations Committee
HASC--House Armed Services Committee
HNSC--House National Security Committee
HRO--Human Resources Office
IBR--Investment Balance Review
ICP --Inventory Control Point
IR3B--Integrated Resources and Requirements Review Board
IPE--Industrial Plant Equipment
IPL--Integrated Priority List
ISA --Interservice / Intraservice Support Agreement
ISR--Investment Strategy Review
JON--Job Order Number
JCS--Joint Chiefs of Staff
JTR--Joint Travel Regulation
JIRSG --Joint Interservice Resource Study Group
JLRSA--Joint Long-range Strategic Appraisal
JPAM--Joint Program Assessment Memorandum
JSPD--Joint Strategic Planning Document
JSR --Joint Strategy Review
LMC--Local Management Code
LWOP--Leave Without Pay
MBI--Major Budget Issues
MHS—Military Health Service
MCON--Military Construction, Navy
MCR--Management Control Review
MEO --Most Efficient Organization
MILCON--Military Construction, Navy
MILSTRAP--Military Standard Reporting and Accounting Procedures
MILSTRIP --Military Standard/Requisitioning and Issue Procedures
MIPR--Military Interdepartmental Purchase Request
MOA--Memoranda of Agreement
MOU--Memoranda of Understanding
MPN --Military Personnel, Navy
MPMC--Military Personnel, Marine Corps
MRP--Maintenance of Real Property
MTD--Month to Date
MTF—Medical Treatment Facility
MTP--Managing to Payroll
MWR --Morale, Welfare & Recreation
MYP--Multi-Year Procurement
NAF--Non-appropriated Fund
NAFCPS--Non-appropriated Fund Central Payroll System

NAFI --Non-appropriated Fund Instrumentality
NAVAIR--Naval Air Systems Command
NAVAUDSVC--Naval Audit Service
NAVCOMPT--Office of the Comptroller, Navy (FMB)
NAVCOMPTINST --NAVCOMPT Instruction
NAVFAC--Naval Facilities Engineering Command
NAVFACENGCOM--Naval Facilities Engineering Command
NAVSUP--Naval Supply Systems Command
NC --NAVCOMPT (for form numbers)
NECA--Navy Environmental Compliance Account
NEXCOM--Navy Exchange Command
NFADB--Navy Facilities Assets Data Base
NIF--Navy Industrial Fund
NIFRS --Navy Industrial Fund Reporting System
NMSD--National Military Strategy Document
NOA--New Obligation Authority
NSA--Navy Stock Account
NSCAM--Navy Standard Claimant Accounting Module
NSF--Navy Stock Fund
NSN--National Stock Number
OAP--Obligation Availability Period
OB--Operating Budget
OMB--Office of Management and Budget
O&M --Operations and Maintenance
O&M,DHP--Operations and Maintenance, Defense Health Program
O&M,N--Operations and Maintenance, Navy
O&M, MC--Operations and Maintenance, Marine Corps
O&M, N--Operations and Maintenance, Navy
O&M, NR--Operations and Maintenance, Navy Reserve
OICC --Officer in Charge of Construction
OPFORCES--Operating Forces
OPLOC--Operating Location
OPM--Office of Personnel Management
OPTAR--Operating Target
OPNAV --Office of the Chief of Naval Operations
OPNAVINST --Instructions from the Office of the Chief of Naval Operations
OPN--Other Procurement, Navy
OP DHP--Other Procurement, DHP
ORF--Official Representation Funds
OSD --Office of Secretary of Defense
PA&E--Program Analysis & Evaluation
PAA--Property Accounting Activity
PBAS--Program Budget Accounting System
PBD--Program Budget Decision
PCO --Procurement Contracting Officer
PDM--Program Decision Memorandum

PE--Program Element
PMC--Procurement, Marine Corps
PMRS--Performance Management and Recognition System
POM --Program Objectives Memorandum
POS--Peacetime Operating Stocks
PPBS--Planning Programming Budgeting System
PR--Purchase Request
PWC--Public Works Center
PWLA --Public Works Lead Activity
PWO--Public Works Officer
PY--Prior Year
QSI--Quality Step Increase
RAD--Resource Allocation Display
RCP--Request for Contractual Procurement
RDT&E, N--Research, Development, Test & Evaluation, Navy
RFP--Request for Proposal
RIF--Reduction in Force
RMS--Resource Management System
RO--Responsible Office
ROICC--Resident Officer in Charge of Construction
RPMA--Real Property Maintenance Activity
RPN--Reserve Personnel, Navy
RWO--Reimbursable Work Order
SA--Sub-allocation Holder
SAC--Senate Appropriations Committee/Special Accounting Class
SAG--Subactivity Group
SASC--Senate Armed Services Committee
SBR--Summary Billing Record
SCE--Staff Civil Engineer
SCN--Shipbuilding & Conversion, Navy
SECDEF--Secretary of Defense
SECNAV--Secretary of the Navy
SES--Senior Executive Service
SFOEDL --Summary Filled Order/Expenditure Difference Listing
SOP--Standard Operating Procedures
SOW--Statement of Work
SPCC--Ships Parts Control Center (now NAVICP)
SPP --Sponsor Program Proposal
STARS--Standard Accounting & Reporting System
STARS-FL--Standard Accounting & Reporting System, Field Level
SYSCOM--Systems Command
TAC --Type of Address Code
TCO--Termination Contracting Officer
TFO--Transaction for Others
TIR--Transaction Item Report
TOA--Total Obligation Authority

TQM --Total Quality Management
TSP--Thrift Savings Plan
UADPS--Uniform Automated Data Processing System
UCA--Uniform Chart of Accounts
UDO--Undelivered Order
UFR --Unfunded Requirement
UIC--Unit Identification Code
UMR--Uniform Management Report
U.S.C.--United States Code
USD--Under Secretary of Defense
WIP--Work in Progress
WPN --Weapons Procurement, Navy
YTD--Year to Date

Appendix D. Definitions/Not Restricted To Accounting.

ACCELERATED LABOR RATE -- Labor expense recorded in such a manner that as an employee works one straight time hour, the expense will equal the employee's actual wage plus an "acceleration" percentage to cover the cost of anticipated leave and fringe benefits (unproductive time). Used in reimbursable situations, this rate is published annually by USD(C).

ACCOUNTING CLASSIFICATION -- A code used to provide a uniform system of accumulating and reporting information related to public voucher disbursements/refunds.

ACCOUNTS PAYABLE -- Amounts due the public or other U.S. Government agencies for material and service received, wages earned, and fringe benefits unpaid. May include amounts billed or billable under contracts for progress payments, earnings of contractors held back, or amounts due upon actual deliveries of goods and services.

ACCOUNTS RECEIVABLE -- Amounts due from debtors on open accounts. Under appropriated funds, amounts due from debtors for reimbursements earned or for appropriation refunds due.

ACCRUAL BASIS OF ACCOUNTING -- Method of accounting by which revenues are recognized in the period earned and costs are recognized in the period incurred, regardless of when payment is received or made.

ACTIVITY GROUP/SUBACTIVITY GROUP (AG/SAG) -- Basic purpose for which an activity proposes to spend money (i.e., Station Operations). The activity group is beneath the Budget Activity for the O&M account.

ADMINISTERING OFFICE -- The office, bureau, systems command, or Headquarters, U.S. Marine Corps assigned responsibility for budgeting, accounting, reporting, and controlling obligations and assigned expenditures for programs financed under appropriation(s) or subdivisions of an appropriation. This responsibility is assigned by the "Responsible Office."

ADMINISTRATIVE LIMITATION -- A limitation imposed within an administrative agency upon the use of an appropriation or other fund, having the same effect as a fund subdivision in the control of obligations and expenditures.

AGENCY -- Any department, office, commission, authority, administration, board, Government-owned corporation, or other independent establishment of any branch of the Government of the United States.

ALLOCATION -- An authorization by a designated official of a component of the Department of Defense making funds available within a prescribed amount to an

operating agency for the purpose of making allotments (i.e., the first subdivision of an apportionment).

ALLOTMENT -- The authority, expressed in terms of a specific amount of funds, granted by competent authority to commit, obligate and expend funds for a particular purpose. Obligation and expenditure of the funds may not exceed the amount specified in the allotment, and the purpose for which the authorization is made must be adhered to. Allotments are granted for all appropriations except the operating accounts, such as O&M,N and RDT&E,N which use operating budgets. All allotments must be accounted for until the appropriation lapses or until all obligations are liquidated, whichever occurs first.

ANNUAL/ONE YEAR APPROPRIATION -- An appropriation available for incurring obligations only during the fiscal year specified in the Appropriation Act. These are often called expense appropriations.

ANTIDEFICIENCY ACT, 31 UNITED STATES CODE 1341, 49-50; 1112-14, 17-19 (formerly part of Section 3679, Revised Statutes) -- The salient features of this Act include:

a. Prohibitions against authorizing or incurring obligations or expenditures in excess of amounts apportioned by the Office of Management and Budget or in excess of amounts permitted by agency regulations;
b. Establishment of procedures for determining the responsibility for violations and for reporting violations to the President, through the Office of Management and Budget, and to the Congress;
c. Provisions for penalties that may include removal from office, a $5,000 fine, or imprisonment for two years; and
d. Requirements for the apportionment of appropriations, funds or contract authority.

APPEAL -- An alternate term for reclama; usually used in communications with congressional committees at the Department level.

APPORTIONMENT -- A determination made by the Office of Management and Budget which limits the amount of obligations or expenditures which may be incurred during a specified time period. An apportionment may limit all obligations to be incurred during the specified period or it may limit obligations to be incurred for a specific activity, function, project, object, or a combination thereof.

APPROPRIATION -- Provides a specific amount of funds to be used for designated purposes. Appropriations are divided into budget activities and further divided into activity groups, sub-activity groups, programs, projects and elements of expense.

APPROPRIATION ACT -- Provides funds for federal programs under the jurisdiction of an appropriations committee. There are 13 regular appropriation acts. Congress also passes supplemental appropriation acts when required.

APPROPRIATION LIMITATION -- A statutory limitation within an appropriation which cannot be exceeded by incurring obligations or expenditures.

APPROVED PROGRAMS -- Resources or data reflected in the latest Future Years Defense Program (FYDP).

ASSETS -- Anything owned having monetary value. Property, both real and personal, including notes, accounts, and accrued earnings or revenues receivable; and cash or its equivalent.

AUDIT -- The systematic examination of records and documents to determine the extent to which funds and other resources are properly protected, effectively used and adequate.

AUTHORIZATION -- Basic substantive legislation enacted by Congress that sets up or continues the legal operation of a federal program or agency. Such legislation is normally a prerequisite for subsequent appropriations, but does not provide budget authority.

AUTHORIZATION ACCOUNTING ACTIVITY (AAA) -- A Navy term representing an activity designated by DFAS to perform accounting for another shore activity.

BALANCED BUDGET -- A budget in which receipts are equal to or greater than outlays.

BASE YEAR -- Fiscal year basis of cost estimates.

BUDGET -- A plan of operations for a fiscal period in terms of: estimated costs, obligations and expenditures; source of funds for financing including anticipated reimbursements and other resources; and history and workload data for the projected programs and activities.

BUDGET AMENDMENT -- A proposal that has been submitted to the Congress by the President after his formal budget transmittal, but prior to the completion of appropriation action by the Congress that revises his previous budget request.

BUDGET AUTHORITY -- Authority provided by law to enter into obligations which generally result in immediate or future outlays of Government funds. The basic forms of budget authority are: appropriations, contract authority and borrowing authority.

BUDGET CALL -- Budget planning guidance provided from higher authority, down the chain of command. Guidance in the form of control numbers, Full Time Equivalent (FTE) limitations, and other restrictions such as ceilings, fences and floors, is passed down.

BUDGET DEFICIT -- The amount by which the Government's budget outlays exceed its budget receipts for any given period. Primarily deficits are financed by borrowing from the public.

BUDGET EXECUTION -- The accomplishment of the plan prepared during budget formulation. It is the process established to achieve the most effective, efficient and economical use of financial resources in carrying out the program for which the funds were approved.

BUDGET FORMULATION -- A process that incorporates those actions performed in the development, review, justification and presentation of budget estimates.

BUDGET PROJECTS -- Commodity groups for navy stock fund material.

BUDGET REQUEST -- The actual budget that is submitted up the chain of command.

BUDGET SURPLUS (+) OR DEFICIT (-) -- The difference between budget receipts and outlays.

BUDGET YEAR -- The year following the current fiscal year for which the budget estimate is prepared. For example, if the current fiscal year is Fiscal Year 1999, the budget year would be Fiscal Year 2000.

CEILING -- A maximum amount of funding which is designated for a specific purpose, (i.e., travel funding).

CIVIL SERVICE -- The term commonly used to describe service performed for the federal government by employed civilians who have competitively attained their positions and who may gain tenure by continuing satisfactory performance.

CLOSED APPROPRIATION ACCOUNT -- An appropriation account, the balance of which has been transferred to the Treasury. The appropriation recorded in the account is lapsed.

COMMITMENT -- A firm administrative reservation of funds based upon firm procurement directives, orders, requisitions, authorizations to issue travel orders, or requests which authorize the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds. The act of entering into a commitment is usually the first step in the process of spending available funds. The effect of entering into a commitment and the recording of that commitment on the records of the allotment is to reserve funds for future obligations. A commitment is subject to cancellation by the approval authority if it is not already obligated. Commitments are not required under O&M appropriations.

COMMON SERVICE -- Non-reimbursable service that has been directed or agreed upon between or among DoD components at the department level.

COMMON USE FACILITY -- A building or structure in which space is used concurrently by both supplier and receiver.

CONCURRENT RESOLUTION ON THE BUDGET -- A resolution passed by both Houses of Congress but not requiring the signature of the President, setting forth, reaffirming or revising specified congressional budget totals for the federal government for a fiscal year.

CONGRESSIONAL BUDGET -- The budget as set forth by Congress in a concurrent resolution on the budget. These resolutions include:

a. the appropriate level of total budget outlays and total new budget authority;
b. an estimate of budget outlays and new budget authority for each major functional category; for contingencies, and for other categories;
c. the amount of the surplus or deficit in the budget (if any);
d. the recommended level of federal revenues; and
e. the appropriate level of the public debt.

CONTINUING OR NO-YEAR APPROPRIATION -- An appropriation that is available to incur obligations for an indefinite period of time. Revolving funds are included in this classification.

CONTINUING RESOLUTION -- Congressional action to provide budget authority for specific ongoing activities when the regular fiscal year Appropriation Act has not been enacted by the beginning of the fiscal year. The continuing resolution usually specifies a maximum rate at which the agency may incur obligations and is often based on the rate of spending of the prior year.

CONTROL NUMBERS -- Planning limits provided by a major claimant or a local Comptroller to a subordinate activity or department, providing an estimate of the next year's resources.

COST ACCOUNT -- Accounts established to classify transactions, according to the purpose of the transactions. Cost account codes are also used to identify uniformly the contents of management reports.

COST ACCOUNT CODES (CAC) -- An accounting classification which states specific aspects of functions (i.e., Purchased Electricity [8350]).

COST ACCOUNTING -- An accounting system that provides information as to who has spent resources and for what purpose.

COST CENTER -- A cost center is a subdivision of a field activity or a responsibility center. An individual cost center is a group of homogenous service functions,

processes, machines, product lines, professional and/or technical skills, etc. It is an organizational entity for which identification of costs is desired and which is amenable to cost control through one responsible supervisor.

CROSS SERVICING -- Support performed by one activity for which reimbursement is required from the activity receiving the support.

CURRENT YEAR -- The fiscal year in progress. (See also "Budget Year.")

DEFENSE BUSINESS OPERATIONS FUND (DBOF) -- Combined existing commercial and business operations previously managed as individual revolving funds, plus other business areas, into a single revolving business management fund. Originally established in October 1991, it was disestablished by USD(C) in December 1996, and is now called the Defense Working Capital Fund (DWCF).

DEFENSE PLANNING GUIDANCE -- This is guidance that is issued by the Secretary of Defense. It provides policy guidance, specific programming guidance and fiscal constraints that must be observed by the military departments, defense agencies, and the Joint Chiefs of Staff in the formulation of force structures and six-year defense programs, and by the Secretary of Defense staff in reviewing proposed programs.

DEFENSE WORKING CAPITAL FUND (DWCF) -- Formerly the Defense Business Operating Fund (DBOF), this fund established four separate working capital funds in December 1996. They are the Army Working Capital Fund, Navy Working Capital Fund, Air Force Working Capital Fund, and the DoD Working Capital Fund.

DEFERRAL OF BUDGET AUTHORITY -- An action of the President that temporarily withholds, delays or precludes the obligation or expenditure of budget authority. A deferral must be reported by the President to Congress in a deferral message. The deferral can be overturned if either house passes a resolution that disapproves it. A deferral may not extend beyond the end of the fiscal year in which the message reporting it is transmitted to Congress.

DEFICIENCY APPROPRIATION -- An act passed after a fiscal year has expired, to increase funds available such that the appropriation will have a positive balance.

DEOBLIGATION -- A downward adjustment of previously recorded obligations. This may be attributable to cancellation of a project or contract, price revisions or corrections of accounts previously recorded as obligations.

DIRECT COSTS -- Direct costs are costs incurred directly for and are readily identifiable to specific work or work assignment.

DISBURSEMENT -- A disbursing term used to describe the actual payment of funds

from the U.S. Treasury. Also commonly referred to as an outlay or expenditure.

ECONOMY ACT ORDER -- An order executed for materials, work or services to be furnished by one activity for another under the authority and limitations of the Economy Act (31 U.S. Code 1135).

EXECUTION -- The operation of carrying out a program as contained in the approved budget. It is often referred to as "Budget Execution."

EXPENDITURE -- An accounting term used to describe the satisfaction of an obligation; either through the transfer of funds (O&MN to NWCF) or the disbursement of funds from the U.S. Treasury.

EXPENDITURE AVAILABILITY PERIOD -- The expenditure availability period begins upon completion of the obligation availability period. It lasts five years during which the accounting records must be maintained and no new obligations may be created. Upon conclusion of the expenditure availability period, the appropriation lapses (closes).

EXPENSES -- Costs of operation and maintenance of activities on the accrual accounting basis. Expenses include but are not limited to the cost of:

a. civilian personnel services;
b. military personnel services;
c. supplies and material consumed or applied;
d. travel and transportation of personnel;
e. rental of facilities and equipment;
f. equipment (having a value of less than $100,000) and
g. services received (purchased utilities, leased communications, printing and reproduction, and other).

EXPENSE ELEMENT -- An expense element identifies the type of resource being consumed in the functional/sub-functional category or program element. These are listed and defined by NAVSO P-1000.

EXPENSE LIMITATION -- The financial authority issued by a claimant to an intermediate level of command is an expense limitation. Amounts therein are available for issuance of operating budgets to responsibility centers.

EXPENSE TYPE APPROPRIATIONS -- Appropriations that finance the cost of ongoing operations. Within DoD they are normally broken down into two main subcategories: Operations & Maintenance, and Military Personnel.

EXPIRED APPROPRIATION -- An appropriation that is no longer available for obligation but is still available for disbursement to liquidate existing obligation.

FENCES -- Explicit limitations (ceilings and floors) on the uses of funds.

FISCAL YEAR (FY) -- Accounting period beginning on 1 October and ending by 30 September of the following year. The fiscal year is designated by the calendar year in which it ends. Fiscal Year 1999 begins on 1 October 1998 and ends 30 September 1999.

FISCAL POLICY -- Federal policies on taxes, spending and debt management, intended to promote the nation's goals, particularly with respect to employment, gross national product, inflation and balance of payments. The budget process is a major vehicle for determining and implementing fiscal policy.

FIXED PRICE (FP) -- A dollar amount upon which two government activities agree that a service will cost. Once agreed, the service must be provided by the servicing activity at that price regardless of what it costs the servicing activity to perform the service. The purpose of such pricing is to reduce accounting costs. Such prices should not be based upon "ball park estimates," only upon knowledge of the total job. A form of fixed price is a unit rate per hour, day or month charged for Materials Handling Equipment (MHE) or service. Such unit rates are computed at least semiannually upon a basis of actual cost.

FLOOR -- A minimum amount of funding that is designated for a specific purpose, (i.e., Maintenance of Real Property).

FRINGE BENEFITS (FRINGE) -- The cost of the government's share of a civilian employee's: retirement, life insurance, health insurance, social security, and thrift savings plans.

FULL TIME EQUIVALENT (FTE) -- A term used in budgeting. An FTE is the equivalent of one work year, one ceiling point, and/or 2,80 or 2,087 work-hours.

FUNCTIONAL CLASSIFICATION -- A system of classifying budget resources by major purpose so that budget authority, outlays and credit activities can be related in terms of the national needs being addressed (e.g., national defense, health) regardless of the agency administering the program. A function may be divided into two or more sub-functions, depending upon the complexity of the national need addressed by that function.

FUNCTIONAL MANAGER -- A person (manager) responsible for a specific area, such Financial Inventory, Stock Material Sales, Housing and Utility Costs, Flying Hour Costs, Ship Overhaul, Steaming Hour Reports, etc.

FUNCTIONAL/SUB-FUNCTIONAL CATEGORY (F/SFC) -- Sub-functional categories are a finer grouping within the functional category grouping. They are used to accumulate expenses separately for various functions encompassed by a single functional category. Combined they provide a classification which states what

functions will be performed (i.e., Administration).

FUND AVAILABILITY -- The amount of obligation authority in a fund or fund subdivision.

FUND SUBDIVISION -- A segment of an appropriation or other fund, created by funding action as an administrative means of controlling obligations and expenditures within an agency.

FUTURE YEARS DEFENSE PROGRAM (FYDP) -- The FYDP summarizes all approved programs of the entire Department of Defense. Resources or inputs required for six years are combined with military outputs of programs for the same period. The FYDP is expressed in terms of major force programs, program elements and appropriations.

GENERAL EXPENSES -- Costs incurred by general cost centers which are not incurred for, and are not readily identifiable, with specific direct job orders and which are not included in the indirect expense of the direct cost centers.

GENERAL LEDGER -- The general ledger is the book of accounts in which all accounting entries are ultimately summarized. It is maintained by an authorization accounting activity for each operating budget/allotment holder. It is designed so that summary reports of all financial transactions can be readily prepared for management.

GROSS ADJUSTED OBLIGATIONS -- The sum of all liquidated and unliquidated obligations.

GROSS DISBURSEMENTS -- Represents the amount of checks issued, cash or other payments made, less funds received.

HOST ACTIVITY -- This is an activity that provides facilities to another activity and may supply its services.

IMPOUNDMENT -- See Deferral of Budget Authority.

IMPREST FUND -- Fixed amount of cash used to make minor expenditures for local commercial purposes. Payments from the fund are reimbursed from time to time to maintain a fixed amount in the fund.

INCREMENTAL FUNDING -- The provision (or recording) of budgetary resources for a program or project based on obligations estimated to be incurred within a fiscal year when such budgetary resources will cover only a portion of the obligations to be incurred in completing the program or projects as programmed. This differs from full funding, where budgetary resources are provided or recorded for the total estimated obligations for a program or project in the initial year of funding.

INDIRECT EXPENSE -- Indirect expenses are costs incurred by direct cost centers which are not incurred directly for and are not readily identifiable with specific job orders established for the accomplishment of assigned work.

INDUSTRIAL FUND -- A revolving fund established at industrial type activities where products or services are provided to external users. The purpose of the fund is to provide a more effective means of controlling costs; establish a flexible means for financing, budgeting and accounting; encourage the creation of buyer-seller relationships; place budgeting and accounting on a more commercial basis; and encourage cross-servicing between military departments. Charges to the fund are made for procurement of materials, services and labor. The fund is reimbursed by proceeds from the sale of products and services. See Defense Working Capital Fund (DWCF).

INDUSTRIAL PLANT EQUIPMENT -- Equipment in Federal Supply Group 34 that cuts, abrades, bends or otherwise reshapes or reforms materials.

INTERSERVICE SUPPORT -- Support provided by one Federal Agency or subdivision thereof, to another Federal Agency, or subdivision thereof, when at least one of the participating agencies or subdivisions is the Department of Defense or a DoD component.

INTRASERVICE SUPPORT -- Action on the part of one activity to provide support to another activity within the same DoD component or other federal agency.

INVESTMENT-TYPE APPROPRIATIONS -- Appropriations for investment type items as opposed to ongoing operations. The investment category is essentially split into two areas: procurement and military construction.

INVOICE -- This term includes contractor requests for payment, travel claims and other miscellaneous vouchers.

INVOICE CERTIFICATION -- Invoice certification (also called receipt certification) is a statement placed on an invoice, or a receiving document related to an invoice, certifying that the goods or services were received.

JOB ORDER -- Two definitions are used -- a formal instruction to perform certain work according to specifications, estimates, etc.; descriptive of a cost system whereby costs are accumulated by job orders.

JOINT USE FACILITY -- A separate building or structure that is occupied jointly, when specific space has been designated for the sole use of each of the occupants.

LABOR DISTRIBUTION -- The vehicle which transfers the actual cost of labor to the

job order cost accounting system.

LABOR DISTRIBUTION CARD -- A card that identifies hours spent day by day for each job order applicable to their effort.

LAPSED APPROPRIATION -- An appropriation whose undisbursed balance is no longer available for disbursement as the five-year expenditure availability period has ended. Commonly referred to as a closed appropriation.

LIABILITIES -- Amounts of money owed to others for goods and services received, or for assets acquired. Liabilities include accrued amounts earned but not yet due for payment, and progress payments due to contractors.

LIMITATION -- A statutory restriction within an appropriation or other authorization or fund which establishes the maximum amount which may be used for specific purposes.

LIQUIDATED OBLIGATION -- An obligation that is matched with a matching expenditure.

MAJOR CLAIMANT/SUBCLAIMANT -- A major claimant is a bureau, office, command, or Headquarters, U.S. Marine Corps which is designated as an administering office under the Operation and Maintenance appropriations in NAVSO P-1000. Navy major claimants receive operating budgets directly from the Chief of Naval Operations Fiscal Management Division (N-82). Sub-claimants are bureaus/offices/ commands designated as administering offices that receive a sub-claimant operating budget from a major claimant.

MANAGEMENT CONTROL -- Management control consists of internal checks established to safeguard property and funds; to check accuracy, reliability and timeliness of accounting data to promote operational efficiency; and to ensure adherence to prescribed management policies and procedures.

MARK -- Decision by line item indicating a change (usually a decrease) in a budget request.

MEMORANDUM ACCOUNT -- An account, usually stated in financial terms, but not always a part of the basic double-entry system of accounts, used for obtaining data required for control, reporting or other purposes. The account should be reconciled with the official accounting system.

MIDYEAR REVIEW -- A review to determine the adequacy of present funding levels throughout the claimancy, to update unfunded requirements to the next level in the financial chain-of-command.

MILSTRIP/MILSTRAP -- The Military Standard Requisitioning and Issue Procedures (MILSTRIP) system provides a standardized language of codes and coding techniques and a standard set of forms for requisitioning and issue transactions. The Military Standard Transaction Reporting and Accounting Procedures (MILSTRAP) system provides uniform procedures, codes and documents for use in transmitting receipt, issue and adjustment data between inventory managers and stock points in support of supply and financial management.

MINOR CONSTRUCTION --A claimant or locally funded minor construction project at a military installation. The project includes all work necessary to produce a complete and usable facility, or a complete and usable improvement to an existing facility. Local and BUMED funding authority is outlined below:

Local Project Funding Authority (CO Authority):

- Specific Maintenance and Repair	0 to $200,000
- Minor Construction	0 to $100,000
- Equipment Installation	0 to $100,000

BUMED Funding Authority (Special Projects):

- Specific Maintenance	> $200,000
- Repair	$200,000 to $5,000,000*
- Minor Construction	$100,000 to $500,000**
- Equipment Installation	> $100,000

*** Over $5M requires ASN approval, over $2M requires economic analysis.**
**** BUMED is authorized to fund minor construction from $500,000 to $1,000,000 for the remediation of serious threats to life, health and safety.**

MINOR PROPERTY -- Navy personal property acquired for immediate use and having a unit cost of less than $100,000.

MULTI-YEAR APPROPRIATIONS -- Appropriations available for incurring obligations for a definite period that is in excess of one fiscal year.

NEW OBLIGATION AUTHORITY (NOA) -- The former meaning of this term has been replaced by Budget Authority. However, it is sometimes used to indicate budget authority newly enacted in an appropriation (as distinguished from transfer of Budget Authority).

NON APPROPRIATED FUNDS -- Monies derived from sources other than Congressional Appropriations, primarily from the sale of goods and services to DoD military and civilian personnel and their dependents and used to support or provide essential morale, welfare, recreational and certain religious and education programs. Another distinguishing characteristic of these funds is the fact that there is no accountability for them in the fiscal records of the Treasury of the United States.

NO-YEAR APPROPRIATION -- See Continuing Appropriation.

OBJECT CLASSIFICATION -- A uniform classification identifying the transactions of the federal government by the nature of the goods or services purchased (i.e., personnel compensation, supplies and materials, equipment) without regard to the agency involved or the purpose of the programs for which they are used.

OBLIGATION -- A duty to make a future payment of money. The duty is incurred as soon as an order is placed, or a contract is awarded for the delivery of goods and the performance of services. It is not necessary that goods actually be delivered, or services actually be performed, before the obligation is created; neither is it necessary that a bill, or invoice, be received first. The placement of an order is sufficient. An obligation legally encumbers a specified sum of money that will require outlay(s) or expenditure(s) in the future.

OBLIGATION AVAILABILITY PERIOD -- Appropriations have a specific obligation availability period or duration which can be grouped as either annual or multi-year. Generally, the duration of this period is consistent with the funding characteristics of the appropriation.

OBLIGATION ACCOUNTING -- A method of keeping track of the cumulative total of resources for which authority to spend has been passed for a particular fiscal year.

OBLIGATIONAL AUTHORITY -- Three definitions may apply: An authorization by Act of Congress to procure goods and services within a specified amount by appropriation or other authorization. The administrative extension of such authority as by apportionment or funding. The amount of authority so granted.

OFFICE OF MANAGEMENT AND BUDGET (OMB) -- Established as the Bureau of Budget by the Budget and Accounting Act of 1921 and renamed in 1970. Major functions include assisting the President in budget preparation and fiscal program formulation; supervision and control of budget administration; and increasing efficiency and economy of government service.

OFFSETTING COLLECTIONS -- Moneys received by the government as a result of business-type transactions with the public (sale of goods and services) or as a result of a payment from one government account to another. Such collections are netted in determining budget outlays.

OFFSETTING RECEIPTS -- All collections deposited into receipt accounts that are offset against budget authority and outlays rather than reflected as budget receipts in computing budget totals. Under current budgetary usage, cash collections not deposited into receipt accounts (such as revolving fund receipts and reimbursements) are deducted from outlays at the account level. These transactions are offsetting collections but are not classified as "offsetting receipts."

OPEN APPROPRIATION ACCOUNT -- An appropriation account, the balance of which has not been carried to surplus. The appropriation recorded in the account may be unexpired or expired.

OPERATING BUDGET (OB) -- An operating budget is the annual budget of an activity stated in terms of subactivity group codes, functional/sub-functional categories and cost accounts. It contains estimates of the total value of resources required for the performance of the mission including reimbursable work or services for others. It also includes estimates of workload in terms of total work units identified by cost accounts.

OPERATING BUDGET PLAN -- An estimate of monetary needs for a fiscal year, developed by cost center managers and the activity Comptroller by accounting group and sub-accounting group.

OPERATING TARGET (OPTAR) -- An administrative rather than legal limitation on expenditures provided to an afloat operating unit or department ashore.

OPERATION AND MAINTENANCE, Defense Health Program (O&M,DHP) -- An appropriation of funds from Congress intended to finance the basic day-to-day operation for military medical and dental programs of the Navy, Army and Air Force.

OPERATION AND MAINTENANCE, NAVY (O&M,N) -- An appropriation of funds from Congress intended to finance the basic day-to-day operation of the fleet and principal shore activities of the Navy, issued to Operating Budget (OB) holders for normal expenses incurred in operating and maintaining an activity.

ORDERING ACTIVITY -- An activity that originates a requisition or order for procurement, production, or performance of work or services by another activity.

OTHER PROCUREMENT, Defense Health Program (OP,DHP) -- An appropriation of funds established for the financing of systems, equipment and related support for medical and dental programs meeting the investment criteria of $100,000 per unit or system value.

OTHER PROCUREMENT, NAVY (OPN) -- An appropriation of funds established for the financing of systems, equipment and related support meeting the investment criteria of $100,000 per unit or system value.

OUTLAYS -- A budget term used to describe an actual cash payment or issuance of check against the Treasury to satisfy a government obligation. Outlays include interest accrued on the public debt or other forms of payment, net of refunds and reimbursements. Expenditures or net disbursements.

PAST YEAR -- The fiscal year immediately preceding the current year; the last completed fiscal year.

PERFORMING ACTIVITY -- An activity that is responsible for performing work or service, including production of material and/or procurement of goods and services from other contractors and activities.

PROGRAM BUDGET ACCOUNTING SYSTEM --The DoN Program Budget Accounting System (DoN PBAS) is the Navy and Marine Corps module of the PBAS funds distribution system. It controls the distribution of the Department 17 funding from the Assistant Secretary of the Navy Financial Management and Comptrollership (FM&C) to Navy and Marine Corps organizations. DoN PBAS is also used to distribute defense-wide (OSD) or T1 97 funds.

PLANNING ESTIMATE/OPERATING TARGET (OPTAR) HOLDER -- A planning estimate/OPTAR Holder is a person granted administrative control of a designated amount of funds. Planning estimates / OPTAR's are issued by operating budget holders to departments, divisions, etc., within a responsibility center.

PLANNING, PROGRAMMING, and BUDGETING SYSTEM (PPBS) -- An integrated system for the establishment, maintenance and revision of the FYDP and the DoD budget.

PLANT PROPERTY -- Navy owned/controlled real and personal property of a capital nature located in the naval shore establishment.

PRESIDENT'S BUDGET -- The budget for a particular fiscal year transmitted to the Congress by the President in accordance with the Budget and Accounting Act of 1921, as amended.

PROGRAM -- A combination of program elements designed to express the accomplishment of a definite objective or plan which is specified as to the time phasing of what is to be done and the means proposed for its accomplishment. Programs are aggregations of program elements, and, in turn, aggregate to the total FYDP.

PROGRAM COST CATEGORIES --

Research and Development. Those program costs primarily associated with Research and Development efforts including the development of a new or improved capability to the point where it is ready for operational use. These costs include equipment costs funded under the RDT&E appropriations and related Military Construction appropriation costs. They exclude costs that appear in the Military Personnel, Operation and Maintenance and Procurement Appropriations.

Investment. Those program costs required beyond the development phase to introduce into operational use a new capability, to procure initial, additional or replacement equipment for operational forces or to provide for major modifications of an existing capability. They include Procurement and Military Construction

appropriation costs, and exclude RDT&E, Military Personnel, and Operation and Maintenance appropriation costs.

Operating . Those program costs necessary to operate and maintain the capability. These costs include Military Personnel and Maintenance.

PROGRAM DECISION MEMORANDUM (PDM) -- A document which provides decisions of the Secretary of Defense on Military Department POMs.

PROGRAM ELEMENT -- A description of a mission by the identification of the organizational entities and resources needed to perform the assigned mission. Resources consist of forces, manpower, and Total Obligational Authority (TOA). The Program Element is the basic building block for the FYDP.

PROGRAM OBJECTIVES MEMORANDUM (POM) -- A formal submission from the Military Departments to the Secretary of Defense in a prescribed format, which outlines the resource allocation decisions made by the Military Departments in accordance with the Defense Planning Guidance. POMs are submitted in every even year, covering a period of 6 years.

PROGRAMMING COST -- Cost data for making program decisions. Programming costs are based on sets of factors that will provide consistent cost data under the same or similar circumstances, and which are directly related to the explicit elements of the program decision.

PROJECT -- A planned undertaking having a finite beginning and ending, involving definition, development, production and logistic support of a major weapon or weapon support system or systems. A project may be the whole or part of a program. A Designated Project is a project which, because of its importance or critical nature, has been selected for intensified project management.

PROJECT MANAGER -- The individual within the bureaus, and offices responsible, within well-defined boundaries of time, resources, and performance requirements, for executing an approved project.

PROJECT ORDER -- A specific, definite and certain order between Navy activities, for work or for the manufacture of supplies, material or equipment which, for the purpose of obligation assumes the characteristics of orders or contracts placed with commercial enterprises.

PROMPT PAYMENT ACT -- Legislation that requires the Federal Government to pay interest on late payments made on contracts and purchase orders.

REAPPORTIONMENT -- A revision of an annual "apportionment" during the fiscal year, either upward or downward.

REAPPROPRIATION -- Congressional action to restore the obligation availability, whether for the same or different purposes, of all or part of the unobligated portion of budget authority in an expired account. Obligation availability in a current account may also be extended by a subsequent appropriation act.

RECEIVABLES -- A collective term used to describe amounts due or to become due from others, usually within a relatively short time.

RECLAMA -- A request for reconsideration of an item which has been deleted, reduced or otherwise adjusted during the FMB and OSD/OMB phases of the budget process. Although the term "Appeal" has the same meaning, it is not normally used in connection with these phases.

RECONCILIATION -- A process use by Congress to reconcile amounts determined by tax, spending, and debt legislation for a given fiscal year with the ceilings enacted in the concurrent resolution on the budget for that year. In the event a Reconciliation Bill is passed by Congress, it will be signed by the President.

REFUNDS -- Recoveries of excess payments that are for credit to an appropriation or fund account. These items, such as the recovery of a salary overpayment or a return of the unused portion of a travel advance, will not be included as reimbursements but will be treated as reductions of disbursements. Refunds will also include credits to an appropriation or fund account due to accounting adjustment relating to obligations or disbursements where such procedure is permitted by law or regulations.

REIMBURSABLE EXPENDITURE -- An expenditure that is made for another agency, fund, or appropriation, or for a private individual, firm or corporation, which subsequently will be recovered.

REIMBURSABLE OPTAR -- Funds provided by a tenant to a host command in return for the host's providing specified and mutually agreed services.

REIMBURSABLE ORDER -- A request to provide a product or service to the requester which may entail expenditure of labor, material, services or sub-contractual support to fulfill the request, and with funds coming from outside the Operating Budget.

REIMBURSEMENTS -- Amounts received by an activity for the cost of material, work, or services furnished to others, for credit to an appropriation or other fund account.

REPROGRAMMING -- The transfer of funds between programs of an appropriation; a shifting of funds from the original purpose for which they were justified by Congress.

REQUEST FOR CONTRACTUAL PROCUREMENT -- A request normally used to provide funds for direct citation on contracts or requisitions. These citations are of the requester's fund vice those of the performing contracting activity. RCPs are not reimbursable orders.

RESCISSION BILL -- A bill or joint resolution that provides for cancellation, in whole or in part, of budget authority previously granted by the Congress. Under the Impoundment Control Act of 1974, unless approves a rescission bill within 45 days of continuous session after receipt of the proposal, the budget authority must be made available for obligation.

RESOURCE AUTHORIZATION -- Title of the Funding Document NAVCOMPT 2168-1, NAVCOMPT 372, etc., authorizing Obligation and/or Expense/Military Services Authority (funds).

RESOURCE MANAGEMENT SYSTEM (RMS) -- The formalized system by which the Navy tracks and accounts for financial resources provided to and employed by Navy ashore commands within the Operations and Maintenance and Research and Development Appropriations.

RESOURCES -- Resources consist of military and civilian personnel, material on hand and on order, and the entitlement to procure or use material, utilities and services.

RESPONSIBLE OFFICE -- The office, bureau, systems command, or Headquarters, U.S. Marine Corps which has assigned the responsibility for overall management for all programs financed by an appropriation. The Director, CNO Fiscal Management Division (N-82) is the responsible office for all Navy appropriations, except RDT&E,N appropriation. The Headquarters, U.S. Marine Corps is the responsible office of all Marine Corps appropriations. The Office of the Chief of Naval Research is the responsible office for RDT&E,N.

RESPONSIBILITY CENTER -- An activity listed in the Standard Navy Distribution List. Several activities may be combined in one responsibility center when the individual activities are considered small enough to justify the combination or when operational requirements make the combination necessary.

RETAIL STOCK -- Control of requirements for this material is determined by the local retail stock point based upon guidance from the Fleet Material Support Office. (Material is "pulled" to the stock point.)

REVENUES -- Money collected by the federal government as duties, taxes or as premiums from social insurance programs.

REVOLVING FUND -- A fund established to finance a cycle of operations in which reimbursements and collections were returned for reuse in a manner that maintained

the principal of the fund. A self-perpetuating or working capital fund. DoN revolving funds included the stock fund and industrial funds of the Navy and Marine Corps, the funds established to operate a laundry service for the Naval Academy, and the funds to provide for defense production guarantees. See Defense Working Capital Fund (DWCF) and Defense Business Operating Fund (DBOF).

SEQUESTRATION -- An automatic, across-the-board reduction of funds that can occur if spending exceeds the caps on "discretionary spending" in accordance with the Budget Enforcement Act of 1990

SERVICES REQUEST -- An order for services to be performed issued by an activity, organization or private party to another. Documents utilized for this purpose are ordered for Work and Services (NAVCOMPT Form 2275), Requisition (DD Form 1348), and Request for Issue or Turn-in (DD Form 1110). The accepted order is the basic source of authority to incur costs and perform work.

SOLE USE FACILITY -- A building or structure that is designated for the exclusive use of the receiver. Identifiable costs are reimbursable.

SPECIFIC JOB ORDER -- A job order established for the accomplishment of specified work with an estimated completion date and for which summarization of cost incurred is desired upon completion.

SPENDING PLAN -- A responsibility center's documented budget execution plan detailing how it intends to spend that fiscal year's funds.

STABILIZED RATES -- Rate stabilization is the development and utilization of predetermined rates for billing customers for work to be accomplished by activities under the DWCF.

STANDARD DOCUMENT NUMBER -- An 11-character number assigned to each document prepared and processed as inputs to the financial system. The first six positions represent the unit identification code (UIC) of the issuing activity.

STANDING JOB ORDER -- A job order established to provide for services in connection with the maintenance and operation of the activity during a specified period.

STOCK FUND -- See Defense Working Capital Fund (DWCF) and Defense Business Operations Fund (DBOF).

STORES ACCOUNT -- An account reflecting the cost and/or the quantity of supplies on hand and available for issue.

SUBHEAD -- A four digit numerical or alphanumeric character identifying the first level subdivision of an appropriation used primarily for administration, accounting

and control of an appropriation.

SUCCESSOR "M" ACCOUNT -- Previously, upon lapse of annual and multiple-year appropriations, the obligated but unexpended balances merged/transferred into the appropriations Successor "M" Account. The "M" Account was phased out on 30 September 1993.

SUPPLEMENTAL APPROPRIATION -- An appropriation enacted as an addition to a regular annual appropriation act. Supplemental appropriations provide additional budget authority beyond original estimates for programs or activities that are too urgent to be postponed until the next regular appropriation.

SUPPORTING ACTIVITY -- This is an activity that provides only services to another activity.

SURCHARGE -- A specified percentage of costs added to the regular charges for billing a customer. Normally the customer is a government department outside the Department of Defense, a foreign government or private party. Surcharge is also known as the Cost Recovery Factor for supply business activities in the working capital fund.

SURPLUS -- The amount by which revenues exceed outlays.

TENANT ACTIVITY -- An activity that uses facilities and receives support from another activity.

TOTAL OBLIGATIONAL AUTHORITY (TOA) -- TOA is the total amount of funds available for programming in a given year, regardless if the year the funds are appropriated, obligated or expended. TOA includes new obligation authority, unprogrammed or reprogrammed obligation authority from prior years, reimbursements not used for replacement of inventory in kind, advance funding for programs to be financed in the future and unobligated balances transferred from other appropriations.

TRANSACTION (FINANCIAL) -- The conduct of business involving the participation of two or more parties for the purpose of exchange of goods or services for money or other considerations. A transaction is comprised of various stages before completion. The function of an accounting system is to identify, classify and record transactions.

TRANSFER AUTHORITY -- Authority provided by Congress to move budget authority from one appropriation or working capital fund, or any statutory subdivision thereof, to another.

UNDELIVERED ORDERS -- An undelivered order is any document, meeting the criteria for an obligation that is issued for material or services that has not as yet

been received by the activity that ordered it. Includes material requisitions applicable to reimbursable orders issued for material to be delivered from a stock funded inventory, purchase orders issued which cite annual appropriations and overhead materials requisitions issued by modified industrial activities whose operations are principally financed by reimbursable orders.

UNDISTRIBUTED DISBURSEMENTS -- Disbursements not processed by the authorization accounting activity against obligation records.

UNFUNDED REIMBURSEMENTS -- Unfunded reimbursements result when work or services are provided without a specific order. Reimbursement for user charges (i.e., commissary surcharge) and jury duty fees, are examples.

UNFUNDED REQUIREMENTS -- Those programs and functions which cannot be performed within the constraints of the control numbers assigned to an activity.

UNIFIED BUDGET -- Describes the way the federal budget is currently displayed. This display includes revenues and spending for all regular federal programs and trust funds except Social Security, which was removed from budget totals beginning with Fiscal Year 1987. Prior to the creation of the unified budget in 1969, all trust funds were excluded from budget totals.

UNLIQUIDATED OBLIGATIONS -- Outstanding obligations with no matching expenditures.

UNMATCHED DISBURSEMENTS -- Disbursements that cannot be matched to existing obligations.

VOUCHER -- Any document that is evidence of a transaction, showing the nature and amount of the transaction. It usually indicates the accounts in which the transaction is to be recorded.

VOUCHER NUMBER -- A serial number assigned to a voucher used to make payments to a contractor for delivery of supplies or performance of a service.

WARRANT -- An official document issued by the Secretary of the Treasury and countersigned by the Comptroller General of the United States by which moneys are authorized to be withdrawn from the Treasury. Warrants are issued after appropriations and similar congressional authority has been enacted.

WHOLESALE STOCK -- Stock requirements and availability is determined by the appropriate wholesale Navy inventory control point. (Material is "pushed" to the stock point by the appropriate inventory control point.)

WORK UNIT -- Work units are measures of output that express volume of work; conversely, man-hours and dollars are measures of input required to produce work

units or perform work.

WORKING CAPITAL FUND -- A revolving fund used as a source of financing for work that will be paid for by the customer after the completion of the job. See Defense Working Capital Fund (DWCF).

WORK-IN-PROCESS ACCOUNT -- Temporary investment of cost into customer requested work which as yet is unbilled.

YEAR-TO-DATE (YTD) -- Cumulative totals lodged against job orders or cost accounts from the beginning of the fiscal year to current date.

Appendix E. Key Accounting Requirements (KARs).

KAR Number 1, General Ledger Control And Financial Reporting

The system must have general ledger control and maintain an appropriate account structure approved by DoD. The general ledger account structure must follow the general ledger accounts for assets, liabilities, equity, expenses, losses, gains, and transfers in and out, and financing sources. A double entry set of accounts must be maintained within the system to reflect budget authority, undelivered orders, obligations, expenditures and other necessary accounts. The system must list both control and subsidiary general ledger accounts by title and numbers with definition of each account. Subsidiary accounts shall be reconciled to the control accounts at least monthly. Full financial disclosure, accountability, adequate financial information, and reports must be provided for management purposes, and for necessary external reporting to OMB and Treasury. General ledger control and financial reports apply to all DoD systems except pay delivery systems, including stock, industrial, and trust funds. This key accounting requirement addresses the mandatory fiduciary general ledger and reporting for the departmental, claimant, and field level accounting. It does not address the requirements for management information. KAR 12 on user information needs addresses management information aspects of an accounting system.

KAR Number 2, Property And Inventory Accounting

The system must account in quantitative and monetary terms for the procurement, receipt, issue, and control of plant property, equipment, inventory, and material. Most acquisitions are recorded upon receipt of goods. All property and equipment including ADP software with an initial acquisition cost of $11,000 and an estimated useful life of more than two years must be capitalized and reported at cost including amounts paid to install the assets in the proper form and place. If cost is unknown, the fair value of the fixed asset at the date of acquisition is estimated. Costs of additions, alterations, or replacements that extend the asset's useful life or service capacity are capitalized as fixed assets. Proper accounting controls exist for Government-owned property held and used by contractors. Inventory accounting must entail accounting and control over the acquisition and issuance of materials, the comparison of physical inventories and records, the planning for procurement and utilization, and effective custody of the materials. The property management system must include accounting controls over inventory ledgers that identify the item, its location, quantity, acquisition date, cost, and other information. Subsidiary property records are reconciled periodically to general ledger accounts. Physical controls include assigning specific individuals to inventory, placing physical safeguards on inventory, and periodically reconciling physical inventories to the accounting records.

KAR Number 3, Accounting For Receivables Including Advances

The system must account for all accounts receivables (any public indebtedness to the U.S. Government). Accounts receivable shall be recorded accurately and promptly to provide timely and reliable financial status. Accounts receivable shall be reduced upon collection of funds or when offset by previously established collateral. Uncollectible amounts should be promptly written off according to DoD instructions and the accounts receivable reduced accordingly. An allowance for uncollectible accounts and corresponding expenses must be established to provide full financial disclosure. The process should document the efforts made to collect delinquent debts (this includes compliance to the Debt Collection Act). All collections shall be under general ledger accounting control. Cash shall be deposited as expeditiously as possible and immediately recorded in the accounting records. Advances shall be recorded as assets until receipt of the goods or services or until contract terms are met. Accounting control must be maintained over advances made to employees, contractors, and all others. Advances must be promptly recorded and reconciled to general ledger control accounts.

KAR Number 4, Cost Accounting

Cost accounting must involve accounting analysis and reporting on costs of production of goods or services, or operation of programs, activities, functions, or organizational units. Cost accounting shall be provided in the accounting system if it is required in such instances as pricing decisions, productivity improvement decisions or measurement of performance, efficiency comparisons of like activities, and in industrial fund activities. For industrial fund activities, there is a DoD requirement for working capital funds to provide capital for industrial type and commercial type activities. Industrial fund accounting shall provide an effective means for controlling the cost of goods and services produced or furnished by industrial and commercial type activities. Cost accounting should be used in job order and process cost and in determining operating results. The primary components of DoD costs are labor and materials. However, other costs such as depreciation, amortization, unfunded liabilities such as severance pay, labor, manufacturing overhead, unallocated costs, etc., should be accumulated in the accounting system when needed.

KAR Number 5, Accrual Accounting

Accrual accounting must recognize the accountable aspects of financial transactions or events as they occur. Transactions may be recorded in accounting records as they occur or be adjusted to the accrual basis at each month end. Accrual accounting should be used to meet the specific needs of management and the Congress. Amounts of accrued expenditures and revenues must be recorded only when supported by prescribed documentary evidence on the basis of initial documentation received. They are adjusted subsequently, if necessary, upon receipt of more accurate

documentation. Examples of acceptable initial documentation received include receiving reports, bills of lading, job sheets, certified unpaid invoices and journal vouchers showing administrative estimates by responsible officials. This documentation shall represent a reflection of transactions and performance which actually occur. When liabilities are incurred as work is performed rather than when deliveries are made, accruals must be recorded from performance reports for the affected accounting period. Unpaid personnel compensation and benefits which have been earned as of the end of the pay year must be accrued in full or in part, e.g., the accrual of annual leave is material and should be recognized annually in the financial statements. Accrued payroll for civilian and military for salaries and wages, employer's share of fringe benefits, allowances, foreign nationals, severance pay, unfunded annual leave, annual leave, and retirement must be recorded and reconciled with the actual payroll.

KAR Number 6, Military And Civilian Payroll Procedures

Wherever feasible, DoD will use modern technology in its computer systems to process payroll transactions. The payroll system will interface with the accounting system providing obligation and accrual data. The military and civilian payroll processes and procedures must be available to management, users, auditors, evaluators, etc. Payroll systems must incorporate controls of both gross and net payroll amounts and payroll deductions to ensure smooth payroll processing action and to minimize incorrect payments. Procedures will be available to ensure that only authorized deductions are made from pay and all deductions are supported by proper documentation. Accounting entries for authorized deductions from pay must be verified. Timely, accurate, and complete individual and subsidiary records are maintained for leave accounts, employee benefits, compensated personnel absences, general benefits such as bonuses and cash allowances for quarters and subsistence, allotments by type and amount, and other balances. Reconciliations of the general ledger and personnel records to payroll records will be performed. ***Unpaid personnel compensation and benefits, including annual leave, which have been earned by employees as of the end of the pay year must be accrued in full.*** Accrued payroll will be reconciled with actual payroll. Personal compensation and all employee benefit expenses (including federal contributions) shall be reported and disclosed separately in financial statements. Automated controls will include predetermined limits on the computation of pay; accumulation and tests of zero balances; checks on sequence of records; counts of records; cross foot balances; and other tests of the validity of the data or accuracy of the processing. Separation of duties is promoted by requiring vouchers authorizing payment to be certified before payment by a duly authorized certifying officer who does not compute amounts payable, maintain the payroll records, or distribute the paychecks.

KAR Number 7, System Controls (Fund And Internal)

Fund Control. The system must ensure obligations and expenditures do not exceed the amount appropriated, apportioned, reapportioned, allocated and allotted (Anti-Deficiency Act 31 U.S.C.). The system must provide a process and procedures for control over errors to ensure that once errors are detected: (1) corrections are made in a timely manner and reentered into the appropriate processing cycle; (2) corrections are made only once; and, (3) the correction itself is validated. The system must show the appropriations and funds to be accounted for and a description of the accounting entity's proposed fund distribution and control process. The system must have good fund control procedures to prevent untimely liquidation of obligations, unmatched expenditures, and undistributed disbursements. Obligations must be recorded immediately. Fund control procedures must include fiscal year end Section 1311 Statement of Certification by a senior accounting official to ensure the validity of all obligations and unobligated balances. Administrative funds control must ensure that funds are used economically, efficiently, and only for properly authorized purposes. Internal Controls: The system must have adequate internal controls to prevent, detect, and correct errors and irregularities that may occur throughout the system. Separation of duties and responsibilities must be maintained for initiating, authorizing, processing, recording, and reviewing transactions. Automated systems must have system security and integrity for authorized processing to include procedures and controls which protect hardware, software, and documentation from physical damage by accident, fire, flood, environmental hazards, and unauthorized access. Also, the system must have controls to prevent unauthorized use of confidential information.

KAR Number 8, Audit Trails

Audit trails permit tracing transactions through a system. Audit trails allow auditors or evaluators to ensure transactions are properly accumulated and correctly classified, coded and recorded in all affected accounts. Audit trails should allow a transaction to be traced from initiation through processing to final reports. In addition, good audit trails allow for the detection and tracing of rejected or suspended transactions, such as unmatched disbursements, for ultimate systematic correction in a reasonable timeframe. A fundamental requirement for any compliant accounting system is that the financial transactions for which the system must account be adequately supported with pertinent documents and source records. All transactions, including those which are computer-generated and computer-processed, must be traceable to individual source records. Audit trails enable the tracing or replicating of a transaction from its source to the resulting record or report, and from the resulting record or report to the source. Items in source records necessary for audit-trail purposes include transaction type, record or account involved, amount, processing references, and identification of the preparer and approver of the transaction. A key test of the adequacy of an audit trail is

whether tracing the transaction forward from the source or back from the result will permit verification of the amount recorded or reported.

KAR Number 9, Cash Procedures And Accounts Payable

The system shall be designed to ensure timely payments based on properly approved disbursement documents. Payment process and procedures must comply with the Prompt Payment Act. Cash discounts should be taken when determined to be financially advantageous to the DoD. Accounts payable are liabilities which should be recorded when goods or services are received. The liability reported in the annual financial statements shall reflect amounts due for goods and services received. For items manufactured by a contractor to specifications, the accounting system shall reflect the appropriate payable, including contract retentions, for each accounting period based on requests for progress payments or on reasonable estimates of unbilled contractor performance. This shall be recorded in the proper accounting period. Accounts payable for services performed by employees, contractors, and others shall be determined based on performance as evidenced by payroll records, progress billings, or other available data. Reasonable estimates of the cost of services performed before the end of a reporting period shall be made for annual financial reporting purposes in the absence of invoices or other available data. The system shall record the liability for goods and services purchased under a long-term contract in the period in which the goods or services are received or accepted.

KAR Number 10, System Documentation

The accounting system must have adequate system documentation which must include interfaces between accounting system segments. The detailed accounting system design package shall adequately document the functional user's accounting requirements. Such documentation must be available in user's manuals, subsystem specifications, etc. The detailed documentation must be comprehensive and shall include a combination of descriptions of processes, flowcharts and narrative description, diagrams, basic accounting entries including adjusting and closing entries, illustrations or samples of source documents for input, and sample outputs and reports. It shall also include internal controls incorporated within the accounting system. The documentation must demonstrate conformance with the DoD Financial Management Regulation and other DoD requirements for adequate and reasonable documentation. The system documentation shall be in enough detail to be understood by computer personnel and system accountants assigned to develop applicable software. It shall demonstrate readily to users, auditors, and evaluators the system's conceptual processes and procedures. The documentation should be in good order to facilitate maintenance operations and transaction testing. Good documentation would permit transaction testing which is designed to disclose whether valid transactions are processed properly, and whether the system rejects invalid

transactions. The documentation shall have enough detail that a testing of the system could cover an entire transaction, from initial authorization through processing, posting to the accounts, and reporting. The documentation should indicate the mission, organization, description, objectives, financial management requirements, and boundaries of the system.

KAR Number 11, System Operations

Adequate organization and planning shall exist regarding systems operations to assure that financial management and accounting objectives are met in an economical and efficient manner. It must satisfy legal requirements, laws, regulations, accounting principles and standards, and related requirements as prescribed in the DoD Financial Management Regulation and other related instructions. Financial systems shall contain all data required to achieve the purposes for which they were created and maintained. They shall also be as simple as possible, consistent with regulatory requirements and users' needs. The existing and planned hardware should be adequate to process efficiently current and projected future transaction volumes. There should be compatibility of existing and planned hardware to interface effectively with other systems. The system should conform to required DoD systems documentation requirements. The best of acceptably priced contemporary technology should be used. There should be detailed system operating and maintenance procedures. Also, there should be periodic system reviews to assure that the system is functioning as intended, required procedures are being followed, any operating problems are promptly identified and corrected, and possible state-of-the-art enhancements are incorporated as appropriate.

KAR Number 12, User Information Needs

User information needs and requirements as to quality, accuracy, timeliness, reliability, responsiveness of the system shall be adequate in response to program, financial managers, and other users. The system shall satisfy users as to their reporting requirements particularly as it relates to month end reports. The system must also satisfy user needs to facilitate their management decision making process. In addition, if there are departures in other key accounting requirements that adversely impact the users of the system, the materiality of these departures will be determined under this key accounting requirement.

KAR Number 13, Budgetary Accounting

The system shall support formulation of the budget, support budget requests, and control budget execution. Programming, budgeting, accounting, reporting classification, and coding structure should be uniform and consistent with each other and synchronized with the organizational structure so that actual activity reported within the accounting system can be compared with enacted budgets and support future budget formulation for each activity. Presidential, Congressional, and OMB decisions shall be

recorded in the system, and financial management data and results shall be appropriately classified to track such decisions. The system shall record budget resources at the appropriate level and account for appropriations, reappropriations realized, apportionments, allocations, transfers, allotments of budget authority, customer orders accepted, reimbursables, and other appropriate accounts prescribed by DoD.

Appendix F. Hierarchy Of Accounting Standards.

To comply with the "Chief Financial Officers (CFO) Act of 1990," as amended, federal financial managers, accountants and auditors need to apply new accounting concepts and standards. These concepts and standards have evolved from the due process of the Federal Accounting Standards Advisory Board (FASAB). The FASAB was established in October 1990 by the Director of the Office of Management and Budget (OMB); the Secretary of the Treasury; and the Comptroller General, General Accounting Office (GAO) to consider and recommend accounting principles for the federal government. The nine member Board is composed of representatives from the three principals (OMB, Treasury and GAO), one representative from the Congressional Budget Office, one representative from the Department of Defense (DoD)/international agencies, one representative from civilian agencies and three nonfederal representatives. When the FASAB adopts the recommendations, they are published as Statements of Federal Financial Accounting Standards (SFFASs). These SFFASs are the body of standards that are the federal generally accepted accounting principles (GAAP), or Federal GAAP.

On October 19, 1999, the American Institute of Certified Public Accountants' (AICPA) Council designated the FASAB as the accounting standards-setting body for federal government entities under Rule 203 of the AICPA's Code of Professional Conduct. Rule 203 provides, in part, that an AICPA member shall not (1) express an opinion or state affirmatively that the financial statements or other financial data of any entity are presented in conformity with GAAP or (2) state that he or she is not aware of any material modifications that should be made to such statements or data in order for them to be in conformity with GAAP, if such statements or data contain any departure from an accounting principle promulgated by bodies designated by Council to establish such principles, that has a material effect on the statements or data taken as a whole. The AICPA Council designated the Financial Accounting Standards Board (FASB) as the standards-setter for the private sector in 1973 and the Governmental Accounting Standards Board (GASB) as the standards-setter for states and local governments in 1986. These are authoritative standard-setting bodies under Rule 203. Until the AICPA action, the federal government did not have a Rule 203 designated accounting standards setter. With this designation, federal government reporting entities will be able to obtain audit opinions that indicate that the financial statements are presented in conformity with GAAP rather than an "other comprehensive basis of accounting."

The FASAB develops accounting standards taking into consideration the financial and budgetary information needs of the Congress, executive agencies, other users of federal financial information and comments from the public. The FASAB then exposes the proposed standard for public comment. The Board considers comments and then decides whether to adopt the standard with or without modification. The standards are published by the FASAB as Statements of Federal Financial Accounting Standards.

A listing of approved SFFASs can be found, electronically, at the following Internet address:
http://www.financenet.gov/financenet/fed/fasab/concepts.htm

This section sets forth the hierarchy of accounting principles and standards that shall be followed by federal agencies, including the DoD. The purpose of these principles and standards is to improve the usefulness of the federal financial reports. These principles and standards provide a frame of reference for resolving accounting issues and cover most transactions.

To ensure the consistent application of SFFASs throughout the Department, the Directorate for Accounting Policy, Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), shall be contacted when clarification, technical guidance, implementation guidance or other information regarding SFFASs is needed.

Requests addressed to the FASAB or the Accounting and Auditing Policy Committee for an interpretation, clarification, technical guidance, implementation guidance or other information regarding the SFFASs shall be submitted through the Directorate for Accounting Policy, OUSD(C).

Statements of Federal Financial Accounting Standards. The SFFASs are the federal generally accepted accounting principles and shall be followed by all federal agencies, including each DoD Component, in reporting under the "Government Management Reform Act". Accordingly, the DoD Components shall adhere to the hierarchy of federal generally accepted accounting principles in the order of precedence listed below in paragraphs A through E.

A. The FASAB Statements and Interpretations, as well as the AICPA and FASB pronouncements specifically made applicable to federal government entities by FASAB Statements or Interpretations. The Interpretations may be viewed at the following: http://www.financenet.gov/financenet/fed/fasab/interprt.htm on the Internet.

B. The FASAB Technical Bulletins and, if specifically made applicable to federal government entities by the AICPA and cleared by the FASAB, AICPA Industry Audit and Accounting Guides and AICPA Statements of Position.

C. The AICPA Accounting Standards Executive Committee Practice Bulletins, if specifically made applicable to federal governmental entities and cleared by the FASAB, as well as Technical Releases of the Accounting and Auditing Policy Committee of the FASAB.

D. Implementation guides published by the FASAB staff, as well as practices that are widely recognized and prevalent in the federal government.

E. In the absence of a pronouncement covered by Rule 203 or another source of established accounting principles, the auditor of financial statements of a federal governmental entity may consider other accounting literature, depending on its relevance in the circumstances. For example, FASAB Concepts Statements; pronouncements not specifically made applicable to federal government entities by the FASAB; FASB Concepts Statements; GASB Statements, Interpretations, Technical Bulletins, and Concepts Statements; AICPA Issues Papers; International Accounting Standards of the International Accounting Standards Committee; pronouncements of other professional associations of regulatory agencies; Technical Information Service Inquiries and Replies included in AICPA Technical Practice Aids; and accounting textbooks, handbooks, and articles. The appropriateness of other accounting literature depends on its relevance to particular circumstances, the specificity of the guidance, and the general recognition of the issuer or author as an authority. For example, the FASAB Concepts Statements would normally be more influential than other sources in this category.

Other Authoritative Requirements

The following list encompasses other requirements that must be used by the DoD Components:

Requirements contained in the OMB's Form and Content Bulletin in effect for the period covered by the financial statements.

United States Government Standard General Ledger published by the Department of the Treasury, Financial Management Service, through its Treasury Financial Manual.

Policies and guidance published in the "DoD Financial Management Regulation" ("DoDFMR").

Interim policies and guidance issued by OUSD(C) through various memoranda.

System Architecture. The DoD Financial Management System consists of a triad architecture. The 3 segments of the triad are as follows:

Planning, Programming, Budgeting, and Execution System (PPBES). The PPBES is a cyclic process containing three distinct but interrelated phases:

Planning

Programming

Budgeting

In addition to establishing the framework and process for decision-making on future programs, the process permits prior decisions to be examined and analyzed from the viewpoint of the current environment (threat, political, economic, technological, and resources) and for the time period being addressed. The decisions are based on and consistent with a set of objectives, policies, priorities, and strategies derived from National Security Decision Directives. The ultimate objective of the PPBES is to provide the operational commanders-in-chief the best mix of forces, equipment, and support attainable within fiscal constraints. Throughout the PPBES, the Secretary of Defense provides centralized policy direction while placing program execution authority and responsibilities with the DoD Components. The DoD Components provide advice and information as requested by the Secretary of Defense and his staff so that execution and accountability may be assessed properly.

The purpose of the PPBES is to produce a plan, a program, and finally, a budget for the Department of Defense. The budget is forwarded in summary to the President for his approval. The President's budget then is submitted to the Congress for authorization and appropriation.

Appendix G. Department Codes And Names.

Code	Name
00	Unknown
03	Library of Congress
04	Government Printing Office
05	General Accounting Office
08	Congressional Budget Office
09	Other Legislative Branch Agencies
10	The Judiciary
11	Executive Office of the President
12	Department of Agriculture
13	Department of Commerce
14	Department of Interior
11	Department of Justice
16	Department of Labor
17	Department of the Navy
18	U.S. Postal Service
19	Department of State
20	Department of the Treasury
21	Department of the Army
22	Resolution Trust Corporation
23	U.S. Tax Court
24	Office of Personnel Management
25	National Credit Union Administration
26	Federal Retirement Thrift Investment Board
27	Federal Communications Commission
28	Social Security Administration
29	Federal Trade Commission
31	U.S. Nuclear Regulatory Commission
33	Smithsonian Institution
34	International Trade Commission
36	Department of Veterans Affairs
41	Merit Systems Protection Board
42	Pennsylvania Avenue Development Corporation
45	U.S. Equal Employment Opportunity Commission
46	Appalachian Regional Commission
47	General Services Administration
48	Independent Agencies
49	National Science Foundation
50	Securities and Exchange Commission
51	Federal Deposit Insurance Corporation
54	Federal Labor Relations Authority
55	Advisory Commission on Intergovernmental Relations
56	Central Intelligence Agency
57	Department of the Air Force
58	Federal Emergency Management Agency

59 National Foundation on the Arts and the Humanities
60 Railroad Retirement Board
61 Consumer Product Safety Commission
62 Office of Special Counsel
63 National Labor Relations Board
64 Tennessee Valley Authority
65 Federal Maritime Commission
67 United States Information Agency
68 Environmental Protection Agency
69 Department of Transportation
71 Overseas Private Investment Corporation
72 Agency for International Development
73 Small Business Administration
74 American Battle Monuments Commission
75 Department of Health and Human Services
76 Independent Agencies
78 Farm Credit
80 National Aeronautics and Space Administration
83 Export-Import Bank of the United States
84 Armed Forces Retirement Home
86 Department of Housing and Urban Development
88 National Archives and Records Administration
89 Department of Energy
90 Selective Service System
91 Department of Education
93 Federal Mediation and Conciliation Service
94 Arms Control and Disarmament Agency
95 Independent Agencies
96 U.S. Army Corps of Engineers
97 Office of the Secretary of Defense-Defense Agencies

Appendix H. Functional Classification Codes.

Code	Name
051	Department of Defense--Military
053	Atomic Energy Defense Activities
054	Defense-Related Activities
111	International Development and Humanitarian Assistance
112	International Security Assistance
113	Conduct of Foreign Affairs
114	Foreign Information and Exchange Activities
111	International Financial Programs
251	General Science and Basic Research
252	Space Flight, Research and Supporting Activities
271	Energy Supply
272	Energy Conservation
274	Emergency Energy Preparedness
276	Energy Information, Policy and Regulation
301	Water Resources
302	Conservation and Land Management
303	Recreational Resources
304	Pollution Control and Abatement
306	Other Natural Resources
351	Farm Income Stabilization
352	Agricultural Research and Services
371	Mortgage Credit
372	Postal Service
373	Deposit Insurance
376	Other Advancement of Commerce
401	Ground Transportation
402	Air Transportation
403	Water Transportation
407	Other Transportation
451	Community Development
452	Area and Regional Development
453	Disaster Relief and Insurance
501	Elementary, Secondary and Vocational Education
502	Higher Education
503	Research and General Education Aids
504	Training and Employment
505	Other Labor Services
506	Social Services
551	Health Care Services
552	Health Research and Training
554	Consumer and Occupational Health and Safety
571	Medicare
601	General Retirement and Disability Insurance (Excluding Social Security)

602 Federal Employee Retirement and Disability
603 Unemployment Compensation
604 Housing Assistance
605 Food and Nutrition Assistance
609 Other Income Security
651 Social Security
701 Income Security for Veterans
702 Veterans Education, Training and Rehabilitation
703 Hospital and Medical Care for Veterans
704 Veterans Housing
705 Other Veterans Benefits and Services
751 Federal Law Enforcement Activities
752 Federal Litigative and Judicial Activities
753 Federal Correctional Activities
754 Criminal Justice Assistance
801 Legislative Functions
802 Executive Direction and Management
803 Central Fiscal Operations
804 General Property and Records Management
805 Central Personnel Management
806 General Purpose Fiscal Assistance
808 Other General Government
809 Deductions for Offsetting Receipts
901 Interest on the Public Debt
902 Interest Received by On-Budget Trust Funds
903 Interest Received by Off-Budget Trust Funds
908 Other Interest
920 Allowances
951 Employer Share, Employee Retirement (On-Budget)
952 Employer Share, Employee Retirement (Off-Budget)
953 Rents and Royalties on the Outer Continental Shelf
954 Sale of Major Assets
959 Other Undistributed Offsetting Receipts

Appendix I. Allotment Identification.

Department Of Defense

General Funds

97 0040 Payments to Military Retirement Fund, Defense (fiscal year)
97X0100 Operation and Maintenance, Defense-Wide
97 0100 Operation and Maintenance, Defense-Wide (fiscal year)
97 0103 Base Realignment and Closure Account, Part I, Defense (fiscal year)
97 0104 United States Court of Appeals for the Armed Forces Defense (fiscal year)
97X0105 Drug Interdiction and Counter-Drug Activities, Defense
97 0105 Drug Interdiction and Counter-Drug Activities, Defense (fiscal year)
97 0106 Goodwill Games, Defense
97 0107 Office of the Inspector General, Defense (fiscal year)
97 0116 Summer Olympics, Defense (fiscal year)
97X0118 Overseas Contingency Operations Transfer Fund, Defense
97 0118 Overseas Contingency Operations Transfer Fund, Defense (fiscal year)
97X0130 Defense Health Program, Defense
97 0130 Defense Health Program, Defense (fiscal year)
97 0131 Real Property Maintenance, Defense (fiscal year)
97X0132 Claims, Mount Pinatubo, Defense
97 0132 Claims, Mount Pinatubo, Defense (fiscal year)
97 0133 Payment to Coast Guard, Defense (fiscal year)
97X0134 Former Soviet Union Threat Reduction, Defense
97 0134 Former Soviet Union Threat Reduction, Defense (fiscal year)
97 0135 Military Training, Equipment and Associated Support Transfer Fund, Defense (fiscal year)
97 0136 Depot Level Maintenance and Repair Transfer Fund, Defense (fiscal year)
97 0137 Spares, Repairs and Associated Logistical Support Transfer Fund, Defense (fiscal year)
97 0138 New Horizons Exercise Transfer Fund, Defense (fiscal year)
97 0139 Operational Rapid Response Transfer Fund, Defense (fiscal year)
97 0140 Military Construction Transfer Fund, Defense (fiscal year)
97 0300 Procurement, Defense-Wide (fiscal year)
97 0350 National Guard and Reserve Equipment, Defense (fiscal year)
97X0360 Defense Production Act Purchases, Defense
97 0360 Defense Production Act Purchases, Defense (fiscal year)
97X0390 Chemical Agents and Munitions Destruction, Defense
97 0390 Chemical Agents and Munitions Destruction, Defense (fiscal year)
97X0400 Research, Development, Test, and Evaluation, Defense-Wide
97 0400 Research, Development, Test, and Evaluation, Defense-Wide (fiscal year)
97 0450 Developmental Test and Evaluation, Defense (fiscal year)
97 0460 Operational Test and Evaluation, Defense (fiscal year)
97 0500 Military Construction, Defense-Wide (fiscal year)
97X0510 Base Realignment and Closure Account, Part II, Defense
97 0706 Family Housing, Defense-Wide (fiscal year)
97X0801 Foreign Currency Fluctuations, Defense

97X0803 Foreign Currency Fluctuation, Construction, Defense
97X0804 North Atlantic Treaty Organization, Security Investment Program, Defense
97X0810 Environmental Restoration, Defense
97X0811 Environmental Restoration, Formerly Used Defense Sites, Defense
97X0819 Overseas Humanitarian, Disaster, and Civic Aid, Defense
97 0819 Overseas Humanitarian, Disaster, and Civic Aid Defense (fiscal year)
97 0827 World University Games, Defense (fiscal year)
97 0828 Defense Reinvestment for Economic Growth, Defense (fiscal year)
97 0829 World Cup USA, Defense (fiscal year)
97 0832 1995 Special Olympics World Games, Defense (fiscal year)
97X0834 Department of Defense Family Housing Improvement Fund
97X0835 Defense Export Loan Guarantees, Program Account
97X0836 Department of Defense Military Unaccompanied Housing Improvement Fund
97 0837 Defense Against Weapons of Mass Destruction, Defense (fiscal year)
97X0838 Support for International Sporting Competitions, Defense
97 0839 Quality of Life Enhancements, Defense (fiscal year)
97X0840 OPLAN 34A/35 P.O.W. Payments
97 0841 Pentagon Renovation Transfer Fund, Defense (fiscal year)
97X0842 Defense Vessel Transfer, Program Account
97 0843 Information Technology Systems and Security Transfer Account, Defense (fiscal year)
97 0844 Morale, Welfare and Recreation fro Contingency Deployments, Defense (fiscal year)
97X3910 ADP Equipment Management Fund, Defense

Revolving Funds

97X4090 Homeowners Assistance Fund, Defense 42 USC 3374(d)
97X4093 William Langer Jewel Bearing Plant Revolving Fund, Defense 5 USC 5724
97X4166 Department of Defense Family Housing Improvement Fund, Direct Loan, Financing Account 2 USC 661d
97X4167 Department of Defense Family Housing Improvement Fund, Guaranteed Loan, Financing Account 2 USC 661d
97X4168 Defense Export Loan Guarantees, Financing Account 110 Stat. 475
97X4179 Reserve Mobilization Income Insurance Fund, Defense 110 Stat. 412
97X4196 Department of Defense Military Unaccompanied Housing Improvement Fund Direct Loan, Financing Account 2 USC 661d
97X4197 Department of Defense Military Unaccompanied Housing Improvement Fund Guaranteed Loan, Financing Account 2 USC 661d
97X4281 Defense Vessel Transfer Program, Financing Account 112 Stat. 2325; 2 USC 661(d)
97X4555 National Defense Stockpile Transaction Fund, Defense 101 Stat. 1246
97X4930 Department of Defense Working Capital Funds 10 USC 2208
97X4930.001 Defense Working Capital Fund, Army 31USC 1135
97X4930.002 Defense Working Capital Fund, Navy 31USC1135
97X4930.003 Defense Working Capital Fund, Air Force 31USC1135

97X4930.004 Defense Working Capital Fund, Defense Commissary 31USC1135
97X4930.005 Defense Working Capital Fund, Defense Agencies 31USC1135
97X4931 Building Maintenance Fund, Defense 10 USC 2208
97X4950 Pentagon Reservation Maintenance Revolving Fund 10 USC 2674(e)
97X4965 Emergency Response Fund, Defense 103 Stat. 1126; 1127

Special Funds

97X5187 Defense Cooperation Account, Defense 40 USC 485(h)(2)(A)(B)
97X5188 Disposal of Department of Defense Real Property 40 USC 485(h)(2)(A)(B)
97X5189 Lease of Department of Defense Real Property 40 USC 485(h)(2)(A)(B)
97X5193 Department of Defense Overseas Military Facility Investment Recovery Account 10 USC 2667 (d)(1)(B)
97X5195 Use of Proceeds from the Transfer or Disposition of Commissary Facilities, Defense 105 Stat. 1344
97X5196 Theater Missile Defense Cooperation Account, Defense 107 Stat. 1605
97X5336 Defense Export Loan Guarantee 2 USC 661d; 111 Stat. 1237
97 5336 Defense Export Loan Guarantee (fiscal year) 2 USC 661d
97X5441 Burden sharing Contribution, Defense 110 Stat. 482
97X5442 Department of Defense, Korean War Commemoration Account 111 Stats. 1918 & 1919

Deposit Funds

97X6001 Proceeds of Sales of Lost, Abandoned, or Unclaimed Personal Property, Office of Secretary of Defense (T) 10 USC 2575
97X6075 Withheld Allotment of Compensation for Payment of Employee Organization Dues, Office of the Secretary of Defense 31 USC 3513
97X6083 Withheld Allotment of Compensation for Charitable Contributions, Office of the Secretary of Defense 31 USC 3513
97X6130 Employee and Employer Contributions, Foreign Government Social Security and Related Programs, Office of Secretary of Defense 22 USC 889
97X6131 Employee and Employer Contributions, Private Insurance Plans, Office of Secretary of Defense 22 USC 889
97X6134 Amounts Withheld for Civilian Pay Allotments, Office of the Secretary of Defense 31 USC 3513
97X6149 Cooperative Research & Development Project Fund, Defense Intelligence Agency 31 USC 3513

Trust Funds

97X8096 Department of Defense Dependents' Education Gift Fund 10 USC 2605
97X8097 Department of Defense Military Retirement Fund 10 USC 1331
97X8098 Department of Defense, Education Benefits Fund 10 USC 2006
97X8164 Surcharge Collections, Sales of Commissary Stores, Defense Commissary Agency 90 Stat. 1293
97X8165 Foreign National Employees Separation Pay Account, Defense 105 Stat. 1456
97X8168 National Security Education Trust Fund 105 Stat. 1274

97X8311 Uniformed Services University of the Health Sciences Gift Fund 97 Stat. 200
97X8335 Voluntary Separation Incentive Fund, Defense 105 Stat. 1397
97X8337 Host Nation Support for U.S. Relocation Activities, Defense 10 USC 2350

Department Of The Navy

General Funds

17X0380 Coastal Defense Augmentation, Navy
17 0703 Family Housing, Navy and Marine Corps (fiscal year)
17X0810 Environmental Restoration, Navy
17 1105 Military Personnel, Marine Corps (fiscal year)
17X1106 Operation and Maintenance, Marine Corps
17 1106 Operation and Maintenance, Marine Corps (fiscal year)
17 1107 Operation and Maintenance, Marine Corps Reserve (fiscal year)
17 1108 Reserve Personnel, Marine Corps (fiscal year)
17 1109 Procurement, Marine Corps (fiscal year)
17 1205 Military Construction, Navy (fiscal year)
17 1235 Military Construction, Naval Reserve (fiscal year)
17X1236 Payments to Kaho Olawe Island Conveyance, Remediation, and Environmental Restoration Fund, Navy
17 1319 Research, Development, Test, and Evaluation, Navy (fiscal year)
17 1405 Reserve Personnel, Navy (fiscal year)
17 1453 Military Personnel, Navy (fiscal year)
17 1106 Aircraft Procurement, Navy (fiscal year)
17 1107 Weapons Procurement, Navy (fiscal year)
17 1108 Procurement of Ammunition, Navy and Marine Corps (fiscal year)
17X1611 Shipbuilding and Conversion, Navy
17 1611 Shipbuilding and Conversion, Navy (fiscal year)
17X1804 Operation and Maintenance, Navy
17 1804 Operation and Maintenance, Navy (fiscal year)
17X1806 Operations and Maintenance, Navy Reserve
17 1806 Operation and Maintenance, Navy Reserve (fiscal year)
17 1810 Other Procurement, Navy (fiscal year)

Revolving Funds

17X4557 National Defense Sealift Fund, Navy 106 Stat. 1896
17 4557 National Defense Sealift Fund, Navy (fiscal year) 106 Stat. 1896

Special Funds

17X5095 Wildlife Conservation, etc., Military Reservations, Navy 16 USC 670b
17X5185 Kaho Olawe Island Conveyance, Remediation , and Environmental Restoration Fund, Navy 107 Stat. 1483
17X5429 Rossmoor Liquidating Trust Settlement Account 110 Stat. 530

Deposit Funds

17X6001 Proceeds of Sales of Lost, Abandoned, or Unclaimed Personal Property, Navy (T) 10 USC 2575
17X6002 Personal Funds of Deceased, Mentally Incompetent or Missing Personnel, Navy (T) 31 USC 3513
17X6025 Pay of the Navy, Deposit Fund (T) 10 USC 1035
17X6026 Pay of the Marine Corps, Deposit Fund (T) 10 USC 1035
17X6075 Withheld Allotment of Compensation for Payment of Employee Organization Dues, Navy 31 USC 3513
17X6083 Withheld Allotment of Compensation for Charitable Contributions, Navy 31 USC 3513
17X6134 Amounts Withheld for Civilian Pay Allotments, Navy 31 USC 3513
17X6434 Servicemen s Group Life Insurance Fund, Suspense, Navy 31 USC 3513
17X6705 Civilian Employees Allotment Account, Navy 5 USC 5525
17X6706 Commercial Communication Service, Navy 47 USC 327
17 6763 Gains and Deficiencies on Exchange Transactions, Navy (fiscal year) 31 USC 492b
17X6850 Housing Rentals, Navy 42 USC 1143
17X6999 Accounts Payable, Check Issue Underdrafts, Navy 31 USC 3513

Trust Funds

17X8008 Office of Naval Records and History Fund 10 USC 7222
17X8423 Midshipmen's Store, United States Naval Academy 10 USC 6971(a)
17X8716 Department of the Navy General Gift Fund 10 USC 2601
17X8723 Ships Stores Profits, Navy 10 USC 7220
17X8730 United States Naval Academy Museum Fund 10 USC 6974
17X8733 United States Naval Academy General Gift Fund 10 USC 6973

Appendix J. Status of NAVCOMPT Manuals.

NAVSO P-1000-1 7-82 NAVY COMPTROLLER MANUAL VOLUME 1, COMPTROLLER ORGANIZATION AND RESPONSIBILITY Not available, under revision

NAVSO P-1000-2 1-98 NAVY COMPTROLLER MANUAL VOLUME 2 (REPRINT THRU CH 371) Available through NICP. Requisition through normal Stock No. 0512LP0112360

ACCOUNTING CLASSIFICATIONS MANUAL supply channels in accordance with NAVSUP P-600 Change 371 1-98 Stock No. 0512LP2100214

NAVSO P-1000-25 10-98 NAVY COMPTROLLER MANUAL VOLUME 2 CHAPTER 5 Available through NICP. Requisition through normal
Stock No. 0512LP0112810 UNIT IDENTIFICATION CODES (UIC) REVISION 71 supply channels in accordance with NAVSUP P-600 **CD-ROM** (PAPER COPIES ARE NO LONGER PRINTED)

The UIC and DODAAC files maintained by Defense Finance and Accounting Service Cleveland (DFAS-CL) are available electronically (via modem) on the DFAS-CL BBS. To obtain a BBS password call (216) 522-5908. To access the DFAS-CL BBS dial (via modem) (800) 290-8674 or DSN 580-5633. The BBS is updated monthly.
NAVSO P-1000-3 6-93 NAVY COMPTROLLER MANUAL VOLUME 3 (REPRINT THRU CH 365) Available through NICP. Requisition through normal Stock No. 0512LP2100900

NAVY COMPTROLLER MANUAL VOLUME 4, DISBURSING Not available. No longer in print. Superseded by DFAS DoD 7000.14R Volume 5

NAVSO P-1000-5 4-94 NAVY COMPTROLLER MANUAL VOLUME 5 (REPRINT THRU CH 9). Available through NICP. Requisition through normal supply channels in accordance with NAVSUP P-600 Stock No. 0512LP2070700 NAVY AND MARINE CORPS INDUSTRIAL FUND

NAVSO P-1000-6 NAVY COMPTROLLER MANUAL VOLUME 6, Not available. No longer in print.

NAVY COMPTROLLER MANUAL VOLUME 7, BUDGETING Not available. No longer in print. Superseded by NAVSO P-1000

NAVSO P-1000-8 8-90 NAVY COMPTROLLER MANUAL VOLUME 8 (REPRINT THRU CH 20) Available through NICP. Stock No. 0512LP2062800 CH 20) FINANCIAL INVENTORY, ACCOUNTING

NAVSUP P-600 Change 26 5-93 REPORTING AND BILLING Stock No. 0512lp2062806

NAVSO P-3050.1-M 3-94 DFAS PAY/PERSONNEL PROCEDURES MANUAL (NAVY) Available through NICP. Requisition through normal Stock No. 0512LP2102900 VOLUME I, FINANCIAL OPERATIONS DEPUTATE supply channels in accordance with NAVSUP P-600

When contacting ASN (FM&C) PUBLICATIONS LIAISON BRANCH, please have your SNDL number and UIC available.

Appendix K. World Wide Web Resources.

BUMED. **http://navymedicine.med.navy.mil/**
DFAS. **http://www.dfas.mil/**
Naval Postgraduate School. **http://www.nps.navy.mil/**
Title 10 Medical and Dental**. http://www4.law.cornell.edu/uscode/10/ch55.text.html**
Title 10 Military Construction **http://www4.law.cornell.edu/uscode/10/2802.casc.html**
TMA. **http://www.tricare.osd.mil/**
Assistant Secretary of the Navy (Financial Management & Comptroller.
http://www.http://navyweb.secnav.navy.mil/
Defense Finance & Accounting Service**. http://www.dfas.mil**
Under Secretary of Defense (Comptroller). **http:/www.dtic.mil/comptroller/**
Financial Management in Government. **http://www.financenet.gov/**
Acquisition & Business Management**. http://www.abm.rda.hq.navy.mil/**
Navy Acquisition Reform. **http://www.acq-ref.navy.mil**
Government Accounting Office. **http://www.gao.gov/index.htm**
United States Code**. http://www.gpo.ucop.edu/info/uscode.html**
DoD Links. **http://www.defenselink.mil/**
DoD Financial Management Regulation, DOD 7000.14-R. **http://www.dtic.mil/comptroller/fmr/**
Financial Officers Council. **http://www.financenet.gov/financenet/fed/cfo/cfo.htm**
National Partnership For Reinventing Government (NPR).
http://www.npr.gov
dfas4dod.dfas.mil/systems/pbas
dfas4dod.dfas.mil/systems/stars
dfas4dod.dfas.mil/pso offers career development plans for fin & acctg series
STARS Notes on the web site
https://mzd.mech.disa.mil/stars/starsnotes/starsnotes.htmlindx

Sources for staff training opportunities

DoD Professional Military Comptroller School. **http://www.au.af.mil/au/cpd/pmcs/pmcs.htm**
Defense Resource Management Institute. **http://www.au.af.mil/au/cpd/pmcs/pmcs.htm**
Practical Comptrollership Course. **http://pcc.nps.navy.mil/**
Army Finance School and Corps. **http://www.finance.army.mil/**
Defense Acquisition University. **http://www.dau.mil/**
Air Force Financial Management Professional Development Web Site **http://www.saffm.hq.af.mil/**

Helpful web sites

DoD FMRs. **www.dtic.mil/comptroller/fmr.**
OMB circulars. **www.whitehouse.gov/omb/circulars/index.html.**
Legal citations from 10 US Code and 31 US Code. **http://uscode.house.gov.**
DoD publications, instructions, directives, manuals. **http://web7.whs.osd.mil/corres.htm.**
BUMED publications, instructions, directives, and manuals. **http://navymedicine.med.navy.mil/**
Navy publications, directives, manuals. **neds.nebt.daps.mil/**
Navy Supply Systems Command. **http://www.nll.navsup.navy.mil/nll.cfm**
Navy Facilities Engineering Command. **http://www.navfac.navy.mil/**
Office of Personnel Management. **http://www.opm.gov/**
Resource Information Technology Program Office (RITPO) http://ritpo.ha.osd.mil/main.asp
TRICARE Management Activity. **http://www.tricare.osd.mil/**
Joint Federal Travel Regulations. **http://www.dtic.mil/perdiem/**
FY budget and the DoD "Greenbook". **www.dtic.mil/comptroller/fy2xxxbudget/green2xxx.pdf.**

Employment Standards Office of Workman's Comp.
http://www.dol.gov/dol/esa/public/regs/compliance/owcp/fecacont.htm
Office of Personnel Management **http://www.opm.gov/RETIRE/html/contact/email.html**
Office of Personnel Management " Headlines and What's Hot"
http://www.opm.gov/RETIRE/html/contact/email.html
American Society of Military Comptroller (Educational Opportunities)
http://www.asmconline.org/links/
SECNAV FM& C. **http://navweb.secnav.navy.mil/**
Army Financial Management. **http://www.asafm.army.mil/**
Air Force Financial Management. **http://www.saffm.hq.af.mil/**
Library of Congress. **http://www.loc.gov/**
DFAS. **http://www.dfas.mil/**
Department of Veterans Affairs. **http://www.va.gov/**
DoD Purchase Card Program. **http://purchasecard.saalt.army.mil/**
GAO. **http://www.gao.gov/**
IRS. **http://www.irs.gov/**
US Standard General Ledger. **http://www.fms.treas.gov/ussgl/index.html**
White House. **http://www.whitehouse.gov/**
Washington Headquarters Service Directives. **http://www.dtic.mil/whs/directives/**
Navy Medical Logistical Command. **Website http://www-nmlc.med.navy.mil/**

The following tables provide a convenient crosswalk between selected topics and related web sites.

OMB Circular A-11 Preparation and Submission of Budget Exhibits		**7/12/99**	**Sec 10, 15, 20, 30 thru 36**	**www.whitehouse.gov/omb/circulars/index.html**
OMB Circular A-34 Instructions on Budget Execution		**11/7/97**	**Sec 32**	**See above ref**
US Constitution			**Articles I,II, and III**	**http://lcweb2.loc.gov/const/const.html**
Analytical Perspectives – US Budget – FY 2xxx			**Sec 12, 23**	**www.access.gpo/usbudget/fy2xxx/maindown.html**
Citizens Guide to Federal Budget				**www.access.gpo/usbudget/fy2xxx/maindown.html**
National Defense Budget Estimates	**DoD Comptroller**			**www.dtic.mil/comptroller/fy2xxxbudget**
GAO's General Policies			**1.0-3.0**	**www.gao.gov/policy/guidance.htm**

FMR Volume 3 Budget Execution – Availability and Use of Budgetary Resources	**www.dtic.mil/comptroller/fmr**
DoD Annual Report	**www.defenselink.mil**
OMB Circular A-11 Preparation and Submission of Budget exhibits	**www.whitehouse.gov/omb/circulars/index.html**
Citizens Guide to Federal Budget	**www.access.gpo/usbudget/fy2xxx/maindown.html**
OMB Circular A-34 Instructions on Budget Execution	**www.whitehouse.gov/omb/circulars/index.html**
Joint Ethics Regulation	
DoDI 7045.7 Implementing PPBS 5/23/84	**http://web7.whs.osd.mil/corres.htm**
10 US Code 113 – DoD Organization	**http://uscode.house.gov**
10 US Code 153 – Disposal of Obsolete and surplus Property	**http://uscode.house.gov**
10 US Code 135 – Organization of OSD	**http://uscode.house.gov**
31 US Code 1102 The budget process	**http://uscode.house.gov**

Manpower Management

OMB Circular A-76 Performance of Commercial Activities	www.whitehouse,gov/omb/circulars/index.html
DoDI 5010.37 Efficiency Review, Position Management and Resource Request Determination – 11/17/87	http://web7.whs.osd.mil/corres.htm
DoDI 1400.32 Civilian Workforce Contingency and Emergency Planning 4/24/95	http://web7.whs.osd.mil/corres.htm
DoDI 1100.19 Wartime Manpower Mobilization Planning Policies and Procedures	http://web7.whs.osd.mil/corres.htm
DoDI 4000.19 Interservice and Intra-governmental Support Agreements – 8/9/95	http://web7.whs.osd.mil/corres.htm
DoDI 7730.18 Recurring Reports of Civilian Employment and Payrolls	http://web7.whs.osd.mil/corres.htm
DoDD 1404.1 Emergency essential DoD Employees 12/29/88	http://web7.whs.osd.mil/corres.htm
PL 105-270 Federal Activity Inventory Reform Act of 1998	http://Thomas.loc.gov/home/Thomas.html
18 US Code 4125 Prison labor	http://uscode.house.gov

Management/Internal Controls

Federal Managers Financial Integrity Act of 1982 (PL97-255)		http://thomas.loc.gov/home/thomas.html
OMB Circular A123 Management Accountability and Control		www.whitehouse.gov/omb/circulars/index.html
GAO Standards for Internal Controls in the Federal Government		www.gao.gov
DoDD 5010.38 Management Control Program – 8/26/96	Section D	www.dtic.mil/comptroller/fmfia.html
DoDI 5010.40 Joint Test and Evaluation Program 2/23/98		http://web7.whs.osd.mil/corres.htm

Fiscal Law

The Army Office of the General Counsel, Ethics and Fiscal Law Section, maintains an excellent web site on fiscal law courses. It covers all of the items listed above in detail and can be accessed at **www.hqda.mil/ogc/candfoutline.htm.** In addition, there is a "must read" volume of the DoD Financial Management Regulation, Volume 14, entitled Administrative Control of funds and Anti-deficiency Act Violations (March 1998). You can access this volume on the Internet at **www.dtic.mil/comptroller/fmr/14/index.hmtl.** It contains information on violations, examples of violations and requirements for investigations and reporting. It also includes extracts from the US Code and OMB Circular A-34.

Legal References

http://uscode.house.gov

41 US Code 11	Contracting under Feed and Forage Act
31 US Code 1301	Budget Process, Appropriations, General
31 US Code 1304	Judgement Fund Use
31 US Code, 1341, 1342	Anti Deficiency Act , Voluntary Service Limitation
31 US Code 1551 et seq	Closing accounts
31 US Code 1553	Availability of appropriations
31 US Code 1502	Balances Available
31US Code 1301	Necessary Expense
31 US Code 1304	Judgement Funds
31 US Code 1349	Anti-deficiency punishments
31 US Code 1501	Statute of Frauds
31 US Code 1502	Period of Availability
31 US Code 1511	Appropriation Accounting

31 US Code1514	Apportionment
31 US Code 1517	ADA violation for over-obligation
31 US Code 1531	Restrictions remain on transferred funds
31 US Code 1535, 1536	The Economy Act
31 US Code 1552	Expiring Appropriations
31 US Code 1553	Closing Accounts
31 US Code3302,1301	Augmentation of Appropriations
31 US Code3325	Disbursing Officials liability
31 US Code 3328	Check entitlement
31 US Code 3527	Relief for loss of funds
31 US Code 3702	Assignment Claims Act
31 US Code 3717	Debt Collection Act of 1982
31 US Code 3727	Assignment Claims Act
31 us Code 3729	False Claims Act
31 US Code3902	Prompt Payment
31 US Code 3702	Assignment Claims Act
10 US Code 114	Auth. for spending in addition to appropriation act
10 US Code127	Emergency and Extraordinary Expenses
10 US Code 2307	Payments
10 US Code 2410a	Miscellaneous Procurement
10 US Code 401	Humanitarian and civic assistance
10 US Code 2805	Construction Limits
10 US Code 2701	Environmental Restoration
10 US Code2703	Environmental Restoration
10 US Code2803	Emergency Construction
10 US Code 1341	Anti-Deficiency
10 US Code2208	Working capital funds
10 US Code2410	Contract payment
10 US Code 2801	Minor Construction Cost limits
10 US Code 2667	Real Property, leases
10 US Code 2805	Minor construction cost reporting req.
10 US Code 2811	Major Repair Cost Limits
5 US Code 4501-4507	Government Employees Incentive Awards Act
4 US Code 23	Project Orders
2 US Code 681	Impoundment Control Act
OMB Circular A-34	Instructions on Budget Execution
GAO Red-book, Principles of Appropriation Law	www.asmconline.org
FMR Volume 5 Disbursing Policy and Procedures	www.dtic.mil/comptroller/fmr
FMR Volume 7a Military Pay Policy and Procedures	www.dtic.mil/comptroller/fmr

Planning, Programming and Budgeting

FMR Volume 1 General FM Information, Systems and Requirements	Chapter 1	www.dtic.mil/comptroller/fmr
FMR Volume 2a Budget Formulation and Presentation	Chapter 1	www.dtic.mil/comptroller/fmr
FMR Volume 2b Budget Formulation and Presentation	Chapter 14	www.dtic.mil/comptroller/fmr
FMR Volume 11a Reimbursable Operations and Procedures	Chapter 1,2,3	www.dtic.mil/comptroller/fmr
FMR Volume 11b Reimbursable Operations and Procedures – Working Capital Funds	Chapter 5	www.dtic.mil/comptroller/fmr
FMR Volume 3 Budget Execution	Chapter 6	www.dtic.mil/comptroller/fmr
Principles of Appropriation Law (Redbook)		asmconline.org
OMB Cir A-11 Preparation and Submission of Budget Estimates		www.whitehouse.gov/omb/circulars/index.html
OMB Cir A-76 Commercial Activities		www.whitehouse.gov/omb/circulars/index.html

10 US Code 2807		http://uscode.house.gov
10 US Code 2663		http://uscode.house.gov
31 US Code 1502		http://uscode.house.gov
31 us Code 1517		http://uscode.house.gov
31 US Code 1553		http://uscode.house.gov
DoDI 4000.19 Host Tenant Support		http://web7.whs.osd.mil/corres.htm
DoDD 1100-4		http://web7.whs.osd.mil/corres.htm
Title 41 US Code – Food and Forage Act		http://uscode.house.gov

Business Management Process Improvement

Business Process Re-engineering On-line Learning Center		Chapter 2	www.prosci.com/factors.htm Course title – Reengineering Success Factors: BPR Principles
The Best Kept Secrets in Government	National Performance Review		www.npr.gov/library/reviw.html For sale by GPO ISBN 0-16-048770-6
Executive Guide- effectively Implementing the Government Performance and Results ACT	GAO/		www.gao.gov/special.pubs/gg96118.txt
10 US Code 2667 Real Property and Leases			http://uscode.house.gov
DoDI 4100.33 Commercial Activity Procedures			http://web7.whs.osd.mil/corres.htm
Government Performance and Results Act1993			http://Freedom.house.gov/results/legislation/p1103-62.asp
Federal Procurement Policy Letter 92-1			www.arnet.gov/references/policy_letters/PL92-1.html
Defense Link			www.defenselink.mil/pubs/dodreform/chapter3.html

41 US Code 11	Contracting under Feed and Forage Act
31 US Code 1301	Budget Process, Appropriations, General
31 US Code 1304	Judgement Fund Use
31 US Code, 1341, 1342	Anti Deficiency Act , Voluntary Service Limitation
31 US Code 1551 et seq	Closing accounts
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31 US Code 1502	Balances Available
31US Code 1301	Necessary Expense
31 US Code 1304	Judgement Funds
31 US Code 1349	Anti-deficiency punishments
31 US Code 1501	Statute of Frauds
31 US Code 1502	Period of Availability
31 US Code 1511	Appropriation Accounting
31 US Code1514	Apportionment
31 US Code 1517	ADA violation for over-obligation
31 US Code 1531	Restrictions remain on transferred funds
31 US Code 1535, 1536	The Economy Act
31 US Code 1552	Expiring Appropriations
31 US Code 1553	Closing Accounts
31 US Code3302,1301	Augmentation of Appropriations
31 US Code3325	Disbursing Officials liability
31 US Code 3328	Check entitlement
31 US Code 3527	Relief for loss of funds
31 US Code 3702	Assignment Claims Act
31 US Code 3717	Debt Collection Act of 1982
31 US Code 3727	Assignment Claims Act
31 us Code 3729	False Claims Act
31 US Code3902	Prompt Payment
31 US Code 3702	Assignment Claims Act
10 US Code 114	Auth. for spending in addition to appropriation act
10 US Code127	Emergency and Extraordinary Expenses

10 US Code 2307	Payments
10 US Code 2410a	Miscellaneous Procurement
10 US Code 401	Humanitarian and civic assistance
10 US Code 2805	Construction Limits
10 US Code 2701	Environmental Restoration
10 US Code2703	Environmental Restoration
10 US Code2803	Emergency Construction
10 US Code 1341	Anti-Deficiency
10 US Code2208	Working capital funds
10 US Code2410	Contract payment
10 US Code 2801	Minor Construction Cost limits
10 US Code 2667	Real Property, leases
10 US Code 2805	Minor construction cost reporting req.
10 US Code 2811	Major Repair Cost Limits
5 US Code 4501-4507	Government Employees Incentive Awards Act
4 US Code 23	Project Orders
2 US Code 681	Impoundment Control Act
OMB Circular A-34	Instructions on Budget Execution

Accounting

FMR Volume 1 General FM Information, Systems and Requirements		Definitions, Addendum 1	www.dtic.mil/comptroller/fmr
FMR Volume 4 Accounting Policy and Procedures		Chapters 2,3,5,9,20	www.dtic.mil/comptroller/fmr
FMR Volume 6, Reporting Policy and Procedures			www.dtic.mil/comptroller/fmr
FMR Volume 6B, Form and content of DoD Audited Financial Statements			www.dtic.mil/comptroller/fmr
FMR Volume 11B, Reimbursable Operations, working Capital Funds			www.dtic.mil/comptroller/fmr
FMR Volume 13 Non-appropriated funds policy and procedures		Chapter 1	www.dtic.mil/comptroller/fmr
Statement of RecommendedAccounting Standards	FASAB		www.financenet.gov/fasab.htm
Overview of Federal Accounting Concepts and Standards	FASAB		See above
Statement of Federal Financial Accounting Concepts (SFFAC)	FASAB		See above reference
OMB Bulletin 97-01, Form and content Guidance			www.whitehouse.gov/omb/circulars/index.html
CFO Act of 1990	PL 101-576		http://thomas.loc.gov/home/thomas.html
PG School, Navy Practical Comptrollership Course			http://pcc.nps.navy.mil
OMB Circular A-127			www.whitehouse.gov/omb/circulars/index.html
Framework for Federal Financial Management Systems	FFMSR-O Jan 1995		www.financenet.gov/financenet/fed/jfmip/reports.htm

Finance

FMR Volume 1	Chapter 7	www.dtic.mil/comptroller/fmr

General FM Information, Systems and Requirements		
FMR Volume 4 Accounting Policy and Procedures	Chapter 5	www.dtic.mil/comptroller/fmr
FMR Volume 5 Disbursing Policy and Procedures	Chapters 4,7,8,10,11 19,24,29	www.dtic.mil/comptroller/fmr
FMR Volume 7a Military Pay Policy and Procedures	Chapters 2,3	www.dtic.mil/comptroller/fmr
FMR Volume 8 Civilian Pay Policy and Procedures	Chapters 1,2,3,5,8	www.dtic.mil/comptroller/fmr
FMR Volume 9 Travel Policy and Procedures	Chapters 1, 2,6,8	www.dtic.mil/comptroller/fmr
FMR Volume 10 Contract Payment Policy and Procedures	Chapters 1, 2,7, 12,18	www.dtic.mil/comptroller/fmr
Joint Federal Travel Reg, Vol. 2		www.dtic.mil/perdiem/

Auditing

The DoD auditing community conducts audits in accordance with government-wide standards contained in a 108-page publication known as the "Yellow Book" because of its bright yellow cover. The Yellow Book, published by the United States General Accounting Office, is actually entitled *Government Auditing Standards*, 1994 Revision. These standards are broad statements of an auditor's responsibilities, and the document outlines types of government audits, general standards, fieldwork standards, and reporting standards. The Yellow Book is on-line at http://www.gao.gov/govaud/ybk01.htm.

Generally Accepted Government Audit Standards	www.aicpa.org/members/div/auditstd/raisai/index.htm
GAO "Yellow Book"	www.gao.gov/govaud/ybk01.htm
DoD 7600.7M DoD Internal Audit Manual	http://web7.whs.osd.mil/corres.htm

Appendix L. Legal Digest.

There Is No Authority To Spend Federal Appropriations Without Specific Statutory Authority.

Constitutional Foundation

The Congressional Power of the Purse.

Congress has the power to raise revenue and borrow money. U.S. Constitution, Article I, Section 8, Clause 1 - 2.

Congress has the power to raise and support armies and a navy. U.S. Constitution, Article I, Section 8, Clause 12 - 13.

No money shall be drawn from the Treasury, but in consequence of appropriations made by law. U.S. Constitution, Article I, Section 9, Clause 7.

A regular statement and account of all receipts and expenditures of public money shall be published from time to time. U.S. Constitution, Article I, Section 9, Clause 7.

No appropriation for the support of armies shall be for longer than 2 years. U.S. Constitution, Article I, Section 8, Clause 12.

Congress's power of the purse is extremely broad. Congress may limit a recipient's use of federal appropriations to those purposes it chooses to subsidize. Rust v. Sullivan, 500 U.S. 173, 111 S.Ct. 1759, 114 L. Ed. 2d. 233 (1991).

The President's Powers Are Limited.

The President] shall take care that the laws be faithfully executed. U.S. Constitution, Article II, Section 3.

Constitutional Foundation

Article I, Section 8, Clause I. Congress has the power to tax and spend.

Article I, Section 9, Clause 7. No money shall be drawn from the Treasury, but in consequence of appropriations made by law.

Statutory Foundation

31 U.S.C. § 1301(a). Purpose statute.

10 U.S.C. § 2805. Minor military construction.

10 U.S.C. § 114(a). Authorizations required.

31 U.S.C. § 3302(b). Miscellaneous receipts.

18 U.S.C. § 209. Salaries of Government employees.

31 U.S.C. § 1135. Economy Act.

10 U.S.C. § 2608. Donations.

The Antideficiency Act

Constitutional Foundation

U.S. Constitution, Article I, Section 8, Clause 1 - The power to tax and spend.

U.S. Constitution, Article I, Section 8, Clause 16 - Organizing and training the militia.

U.S. Constitution, Article I, Section 9, Clause 7 - No money spent except as a consequence of a lawful appropriation.

Statutory Foundation

31 U.S.C. §§ 1111 - 1119 (require apportionment and administrative subdivisions of appropriations).

31 U.S.C. § 1341 (prohibits obligations or expenditures in excess of appropriations and contracting in advance of an appropriation).

31 U.S.C. § 1342 (prohibits government employees from accepting voluntary services).

31 U.S.C. § 1344 (prohibits the unofficial use of passenger carriers).

Sanctions For Violating The Antideficiency Act

Adverse Personnel Actions. 31 U.S.C. §§ 1349(a) and 1118.

> Officers or employees who authorize or make prohibited obligations or expenditures shall be subject to appropriate administrative discipline, including suspension without pay and removal from office.

Good faith or mistake of fact does not relieve an individual from responsibility for an antideficiency violation. Circumstances such as "a heavy workload at year end" or an employee's "past exemplary record" generally are relevant only in determining the appropriate level of discipline, not in determining whether discipline should be imposed.

An officer or employee who willfully uses or authorizes the use of a government passenger carrier for unofficial purposes or otherwise violates 31 U.S.C. § 1344 shall be suspended without pay for at least one month. Violators may also be summarily removed from their jobs. 31 U.S.C. § 1349(b).

Criminal Penalties. 31 U.S.C. §§ 1350, 1119.

Knowing and willful violations may result in criminal prosecution.

If found guilty, punishment may include a $5,000 fine, two years imprisonment, or both.

Continuing Resolution

"Legislation enacted by Congress to provide budget authority for Federal agencies and/or specific activities to continue in operation until the regular appropriations are enacted. Continuing resolutions are enacted when action on appropriations is not completed by ...."

"An interim appropriation until permanent appropriations are enacted. Authorizes continuation of normal operations at a rate not to exceed the latest congressional action or the previous year's rate and no new starts or expansions to a program."

Constitutional Foundation

Article I, Section 8, Clause 1. Congress has the power to tax and spend.

Article I, Section 9, Clause 7. No money shall be drawn from the Treasury, but in consequence of appropriations made by law.

Statutory Foundation

The Antideficiency Act

31 U.S.C. § 1341. Prohibition on obligations or expenditures in excess of appropriations and contracting in advance of appropriation.

31 U.S.C. § 1342. Prohibition on government employees accepting voluntary services.

Funding Gaps

A legal and budgetary limbo during which Federal agencies have no authority to incur obligations or to make payments. U.S. General Accounting Office, Funding Gaps Jeopardize Federal Government Operations, PAD-81-31, March 3, 1981.

It occurs when there is no appropriation for a program because Congress has not enacted one or the President has vetoed it. CETA Appropriation Under 1979 Continuing Resolution, 58 Comp. Gen. 530, 532 (1979).

Government Operations Without A Continuing Resolution

Potential Antideficiency Act Violations

The Comptroller General opined that permitting agency employees to work during any period for which Congress has not enacted an appropriation for the pay of these employees violates the Antideficiency Act, 31 U.S.C. § 1341. Representative Gladys Noon Spellman, B-197841, March 3, 1980 (unpub.).

The Attorney General opined that during periods without appropriations, the only thing an agency can do is bring about the orderly termination of its functions. Opinion of the Attorney General, April 25, 1980.

The Office of Management and Budget (OMB) has issued guidance and instructions on action to be taken during an appropriations hiatus. OMB Bulletin 80-14, August 28, 1980; OMB Director's Memo, November 17, 1981.

Agencies must have plans for an orderly shutdown that reflect the policy and guidance provided by OMB.

Permissible Activities

In the event of a funding gap, agencies may continue:

Activities otherwise authorized by law. 31 U.S.C. § 1342, 41 U.S.C. § 11,

Activities that protect life and property, and

Activities necessary to begin a phasedown of other activities.

Congress limited the range of activities permissible during a funding gap in a 1990 amendment to the Antideficiency Act. Excluded are "ongoing, regular functions of the government the suspension of which would not immediately threaten safety of human life or protection of property." Pub. L. No. 101-508, Sec. 13213(b); 104 Stat. 1388-621 (1990).

Examples of permissible activities:

National security, including conduct of foreign relations essential to national security or safety of life and property.

Payments and performance of contract obligations under no-year and multi-year authority, or expenditures from other funds still available for those purposes.

Essential protection of life and property.

Medical care of inpatients and emergency outpatient care.

Activities essential to ensuring public health and safety, including safe use of food, drugs, and hazardous materials.

Border and coastal protection and surveillance.

Protection of Federal lands, buildings, waterways, equipment, and other Government property.

Care of prisoners and other persons in U.S. custody.

Law enforcement and criminal investigations.

Emergency and disaster assistance.

Activities essential to preservation of essential elements of money and banking system, including borrowing and tax collection activities of the Treasury.

Activities that ensure production of power and maintenance of power distribution systems.

Activities necessary to maintain protection of research property.

Relationship Of Continuing Resolution To Appropriations Act.

When signed into law by the President, a Continuing Resolution has the same force and effect as an appropriations act and its provisions are mandatory on Federal officials. Oklahoma v. Weinberger, 360 F. Supp. 724 (W.D. Okla. 1973), AR 37-1, para. 13-6.

Both a Continuing Resolution and an appropriations act provide budget authority.

Appropriations usually provide specific sums of money. Continuing Resolutions usually provide "such amounts as may be necessary" for continuing projects or activities at a specified "rate for operations."

Rate For Operations

Congress may specify any rate, formula or combination.

Current rate is equivalent to the total amount of money which was available for obligation for an activity during the Fiscal Year previous to the one for which the Continuing Resolution is enacted. National Commission for Student Financial

Assistance--Fiscal Year 1982 Funding Level, 61 Comp. Gen. 473 (1982).

Not exceeding current rate is equivalent to the current rate less any unobligated balance carried over into present year.

Funding frequently is at a level other than a "continuing one."

An agency follows its historic pattern of obligations.

A Continuing Resolution usually is enacted to cover a limited period of time.

A Continuing Resolution technically appropriates the full annual amount.

OMB apportions funds appropriated by a Continuing Resolution as well as by regular appropriations acts. 31 U.S.C. § 1112, AR 37-1, para. 6-9(b).

A Continuing Resolution is interpreted as appropriating sufficient funds to liquidate due debts based on validly executed contracts from previous fiscal years.

Obligations incurred under a Continuing Resolution were still valid even though they subsequently exceeded the final appropriation from Congress. Treasury Withdrawal of Appropriation Warrants for Programs Operating Under Continuing Resolution, 62 Comp. Gen. 9 (1982), Staff Sergeant Frank D. Carr, USMC--Transferred Service Member--Dislocation Allowance, 67 Comp. Gen. 474 (1988).

Projects Or Activities

Refers to total appropriations when determining either which programs are covered by the Continuing Resolution or the rate for operations.

Refers to a specific activity when determining whether an activity was authorized or carried out in a previous Fiscal Year. Chairman, National Advisory Council on Extension and Continuing Education, 52 Comp. Gen. 270 (1972),

Special Defense Acquisition Fund, 66 Comp. Gen. 484 (1987).

Duration

Enactment of the regular appropriations bill.

Fixed cut-off date.

Entire Fiscal Year.

Relationship Of Continuing Resolution To Other Legislation

A Continuing Resolution often appropriates funds to continue projects "not otherwise provided for."

When bills or budget estimates are referenced, their status on the date the Continuing Resolution becomes law is controlling.

The term "more restrictive authority," means the version of the bill appropriating less money or giving the agency less discretion.

Specific inclusion of a program in a Continuing Resolution is sufficient for funding despite lack of authorizing legislation. Authority to Continue Domestic Food Programs Under Continuing Resolution, 55 Comp. Gen. 289 (1975).

Personal Liability

Constitutional Authority

No money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law; and a regular Statement and Account of the Receipts and Expenditures of all public Money shall be published from time to time.

Article 1, Section 9

Statutory Authority

31 U.S.C. § 3325 Vouchers

31 U.S.C. § 3526 Settlement of accounts

31 U.S.C. § 3527 General Authority to relieve accountable officials and agents from liability

31 U.S.C. § 3528 Responsibility and relief from liability of certifying officials

31 U.S.C. § 3529 Requests For Decisions Of The Comptroller General

31 U.S.C. § 3342 Check cashing and exchange transactions

5 U.S.C. § 5514 Installment deductions for indebtedness because of erroneous payment

28 U.S.C. § 1496 Disbursing officers' claims

28 U.S.C. § 2512 Disbursing officers: relief

Definition Of Accountable Officer

Any government officer or employee who, by reason of the person's employment, is responsible for, or has custody of, government funds.

Any government officer or employee who physically handles government funds, even if only once or occasionally, is accountable for those funds while in the officer's or employee's possession.

Types Of Accountable Officers

Certifying Officer

A person who certifies that payment vouchers are correct and ready for payment.

The officer doesn't have physical possession of the funds.

Under 31 U.S.C. § 3528, a certifying officer is responsible for

> the existence and correctness of the facts stated in the certificate or voucher or supporting papers,
>
> the legality of the proposed payment under the appropriation or fund involved,
>
> the correctness of the computations on the certified voucher, and

making good to the U.S. the amount of any illegal, improper or incorrect payment resulting from:

any false, inaccurate or misleading certification made by the officer

any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved.

Disbursing Officer

A person who disburses funds and renders accounts in accordance with laws and regulations governing disbursement of public funds. See 31 U.S.C. § 3325

The officer has physical possession or control of the funds.

A disbursing officer is responsible for

disbursing funds only upon, and in accordance with, duly certified vouchers,

examining vouchers as necessary to ensure that they are in the proper form, are duly certified and approved, and

correctly computed on the basis of the facts certified.

Cashier

A person who is appointed to perform limited cash disbursing functions or other cash-handling operations to assist a finance officer.

Collecting Officer

A person who is authorized to receive or collect money for the government.

Liability Of Accountable Officers

Strict liability - the accountable officer is an insurer of the funds.

An accountable officer is automatically liable when the loss occurs.

A certifying officer is not liable unless an improper payment has been made on the basis of the certified voucher. Liability arises automatically at the moment of the improper payment.

A disbursing officer, cashier, or other officer who has physical possession or control of government funds is automatically liable when the physical loss occurs or erroneous payment is made.

There may be more than one accountable officer

Because more than one person was negligent: the employee whose error caused the loss, and the supervisor who entrusted funds to an unqualified employee.

Because their positions make both of them accountable: the employee who makes the actual payment, and the officer in whose name the account is held.

Relief must be asked for all accountable officers.

An accountable officer is only accountable for funds in the possession of the Government.

Interest and penalty charges on amounts owed to the U.S. are not in its possession, so the officer is not liable for them. Matter of: Liability of Accountable Officer for Lost Interest, 64 Comp. Gen. 303 (1985).

A time discount lost through failure to submit the voucher within the stated time is not within the possession of the Government. The officer is not liable for the loss.

An officer is liable for submitting a voucher for the full amount during the period in which a time discount is available, because the voucher is inaccurate.

Check Cashing

GAO determined that military departments have authority to grant relief to an accountable officer in cases involving check cashing under 31 U.S.C. § 3342. The statute does not require a

finding of due care or lack of fault prior to granting relief. 10 U.S.C. § 2781 (2) gives authority to use appropriations to adjust accounts of disbursing officers. 70 Comp. Gen. 616 (1991).

If the agency declines to adjust the officer's account, the case will be sent to the GAO for relief under 31 U.S.C. § 3527(c) as an erroneous payment, not a physical loss.

> Under 31 U.S.C. § 3527(c), the Comptroller General may grant relief for an illegal, improper, or incorrect payment if the payment was not the result of bad faith or lack of reasonable care by the disbursing officer. Relief may be denied if the head of the agency did not carry out diligent collection efforts.
>
> Under 31 U.S.C. § 3527(b), the Comptroller General may grant relief for the physical loss or deficiency of funds if the Secretary of Defense or the appropriate Service Secretary finds that the officer was carrying out official duties when the funds were lost, and the loss was neither the result of an incorrect or illegal payment nor the result of fault or negligence on the part of the official. The finding of the Secretary is binding on the Comptroller General.

Standard Of Care Required Of Accountable Officers

Due Care

An accountable officer must exercise the highest degree of care in the performance of duty.

An accountable officer is not liable for Acts of God or the public enemy.

Neither lack of fault nor negligence affects an accountable officer's legal liability. It may provide a basis for granting relief from the obligation to repay the amount of the loss or erroneous payment.

Proving Due Care

The loss of funds entrusted to an accountable officer raises a rebuttable presumption of negligence. 54 Comp.

Gen. 112 (1975). The accountable officer bears the burden of affirmatively proving the use of the requisite degree of care. The reasonable care standard does not vary with age or experience.

Regulations dictate the accountable officer's actions in most instances. Failure to follow the regulations will result in a finding of negligence and a denial of relief if the negligence caused the loss. 49 Comp. Gen. 38 (1969).

If there are no regulations governing the specific actions of the accountable officer, the Comptroller General will apply a reasonable person standard. That is, did the accountable officer do what a reasonably prudent and careful person would have done to take care of the person's own funds or property of like description under like circumstances? 54 Comp. Gen. 112 (1974).

Mere agency determination that an accountable officer is faultless is insufficient. There must be sufficient evidence included in the request for relief for the Comptroller General to independently make the same determination as the agency.

Standard Of Care Required Of A Supervisor:

The supervisor must maintain a system of controls to prevent losses and erroneous payments and

Take steps to ensure that controls are implemented.

The supervisor must substantiate these facts.

The errors of a subordinate are not the errors of the supervisor if controls are in place to prevent mistakes. However, entrusting funds to an inexperienced or incapable employee may make the supervisor equally liable for the loss. 70 Comp. Gen. 389 (1991).D. A disbursing officer is entitled to rely on information from a certifying officer:

> Which the disbursing officer has no way of knowing is incorrect,

Unless the disbursing officer has reasonable doubts as to the correctness of the facts on or attached to the voucher.

An accountable officer must make adequate efforts to collect any erroneous payments. Within three months, the debt must be sent to the collection department or the Comptroller General may deny relief. Authority to deny relief based on lack of adequate collection efforts is discretionary, not mandatory. 62 Comp. Gen. 91 (1982).

The Comptroller General looks to the collection regulations. Generally, a single letter to a debtor is not sufficient to show an attempt at collection. 62 Comp. Gen. 91, 98 (1982).

Protection And Relief From Liability

Advance decisions from the Comptroller General

Contracting and procurement officers may submit to the Comptroller General for advance decision any question which affects the award of public contracts and which requires a determination prior to award. 31 U.S.C. § 3529.

A certifying or disbursing officer, or the head of an agency, may request an opinion concerning the propriety of a certification or disbursement.

Navy officials should attempt to resolve questions about payments through their local contracting officer or local Judge Advocate office.

If doubts remain and the amount is in excess of $100, request a decision from the Comptroller General.

If the amount is less than $100, request advice from DFAS legal office. If doubts remain, seek advice from the Comptroller General.

The Comptroller General found that an accountable officer faced with questionable vouchers did not exercise

reasonable care by relying on officials in the agency instead of applying to the Comptroller General for an advance decision. 65 Comp. Gen. 858 (1986); 49 Comp. Gen. 38 (1969).

The liability of accountable officers is statutory. Agencies cannot shield officers from liability through devices such as Memoranda of Understanding. Matter of: Improper Payments Resulting from the Use of an Automated Address-Correction System, 69 Comp. Gen. 85 (1989).

Obtaining Relief From Liability

Comptroller General

31 U.S.C. § 3528, Responsibilities and Relief from Liability of Certifying Officials, does not apply to disbursements of military departments, except for departmental pay and allowances in the District of Columbia.

Relief may be granted if either of the following conditions is met:

An improper certification was based on official records and

The officer did not know or could not by reasonable diligence and inquiry have discovered that the information was incorrect,

or

The obligation was incurred in good faith, (the officer had no reason to doubt his authority to make the certification), B-241879, April 26, 1991,

Payment was not prohibited by law,

The government received some benefit, and

The agency made diligent efforts to collect the debt. 70 Comp. Gen. 723 (1991).

The statutory standard must be followed. The request for relief must be sent by the agency head, and must contain evidence sufficient for the Comptroller General to independently determine that the standards for relief have been met. B-241019, August 19, 1991 (unpub.).

Relief for disbursing officers is governed by 31 U.S.C. § 3527. The statute distinguishes between physical losses (31 U.S.C. § 3527(B)) and erroneous payments (31 U.S.C. § 3527(C)). The distinction is important because it determines which agency may grant relief. Military departments may grant relief for physical losses, but only the Comptroller General may grant relief for erroneous payments. 70 Comp. Gen. 616 (1991).

> The authority of military departments to treat deficiencies as physical losses is limited: it includes loss by theft, burglary, or in shipment; loss by fire, accident, or natural disaster; a shortage or deficiency with absolutely no evidence to explain the discrepancy; and loss resulting from fraud or embezzlement by subordinate finance personnel.
>
> Erroneous payments result from the disbursement of public funds. Losses from cashing checks, whether from fraud or insufficient funds, are disbursements, and are therefore treated as erroneous payments.

31 U.S.C. § 3527(B)(1) governs relief for a disbursing officer of the Armed Forces for physical loss or deficiency of public money.

> The request for relief must be from the appropriate agency official, such as the Secretary of Defense or the Secretary of the appropriate military department, and the agency head must determine that
>
> The officer was carrying out official duties when the loss or deficiency occurred,
>
> The loss or deficiency was not the result of fault or negligence by the officer.
>
> The finding of the Secretary is binding on the Comptroller General.

Relief for improper payments is granted by the Comptroller General under 31 U.S.C. § 3527(C), if the payment was not the result of bad

faith or lack of due care on the part of the officer. Relief may be denied if collection action has not been diligently pursued.

The Comptroller General may order the adjustment of the appropriate fund.

If relief is denied, an offset of up to 11% from the accountable officer's salary is specifically authorized by 5 U.S.C. § 5514 to recover the debt owed as a result of the loss. The offset is required to be initiated immediately.

If the officer requests it, the Comptroller General must report the debt to the Attorney General, who is required to institute legal action against the officer. The officer may then have his liability determined by a court.

Collection of the amount owed proceeds during the pendency of the litigation. 64 Comp. Gen. 605 (1985).

Court of Federal Claims

Under 28 U.S.C. § 1496, the Court of Federal Claims has jurisdiction over the claims of disbursing officers for relief from responsibility for the loss of Government funds, vouchers or other papers in the line of duty.

Under 28 U.S.C. § 2512, whenever the court finds that a loss by a disbursing officer was without the fault or negligence of the officer, it shall render a judgment requiring the GAO to credit the officer's accounts for that amount in settlement of the accounts.

Basis Of Relief

Relief is a matter of equity and is fact specific.

Because an accountable officer is strictly liable, a loss or deficiency raises a rebuttable presumption of negligence. The accountable officer must affirmatively show that there was no negligence, bad faith, or fraud.

Negligence

Gross negligence is not required for liability. Simple negligence on the part of the accountable officer is sufficient to bar relief.

If there is negligence, it must be the proximate cause of the loss. B-238123, 70 Comp. Gen., February 27, 1991. (Failure of clerk to obtain Statement of Claimant, or Treasury report on original check, before issuing successor check was not the proximate cause of the loss. The clerk followed Navy regulations allowing immediate re-issue of checks).

The Comptroller General has allowed relief when it is shown that more than one person had access to the funds, or that there is pervasive laxity in the security procedures of the office and that laxity is the proximate cause of the loss. Under either of these conditions, the Comptroller General has found that the loss should not be assigned to any one person. B-235147.2, August 14, 1991 (unpub); 63 Comp. Gen. 489 (1984). (The Comptroller General later overruled the earlier decision which found responsibility on the part of the supervisor for lax procedures. 65 Comp. Gen. 876 (1986)).

Relief may not always be granted in cases of pervasive laxity because

An accountable officer has a duty to report security weaknesses to appropriate supervisory personnel,

The officer has the duty to make the best of the security conditions available, however inadequate. Matter of: SGT North, Jr. - Relief of an Accountable Officer, 69 Comp. Gen. 586 (1990). (The officer, who did not have access to a safe, placed the funds out of sight and locked the room. The Comptroller General relieved him of liability for the funds when the room was burglarized because there was no fault or negligence on his part).

The determination of whether to grant relief may turn on whether that duty has been breached.

Bad faith or fraud

The "tainted day" rule has been abolished. Under that rule, an accountable officer was liable for all expenses paid for on the day on which fraudulent expenses were claimed. Since the loss to the Government is the amount of overpayment due to fraud, the Comptroller General found that the officer should be liable only for the amount of the overpayment. Matter of: Determining the Amount of Accountable Officer Liability for Improperly Paying Fraudulent Travel Subsistence Expense Claims, 70 Comp. Gen. 463 (1991).

The use of due care is the basis of relief. Relief will not be granted on the basis of:

Inadequate training or inexperience. However, entrusting funds to an inexperienced or incapable subordinate may make a supervisor equally liable for the loss.

Hardship of repayment by the accountable officer.

Heavy workload.

An exemplary work history.

Statute of Limitations

The officer's account is considered settled after the 3 year period prescribed by 31 U.S.C. § 3526.

The Comptroller General is without authority to grant relief after the 3 year period. B-239802, April 3, 1991 (unpub.). An agency must therefore report financial irregularities to the Comptroller General within two years of the time it receives a substantially complete account.

The Comptroller General has found that the statute of limitations only applies to cases involving erroneous payments made by accountable officers. 60 Comp. Gen. 674 (1981).

The statute does not apply to losses from disbursements involving fraud or criminal activity

On the part of the accountable officer, by the terms of the statute,

Or on the part of the subordinate finance personnel, which are considered physical losses.

It does not apply to physical losses.

The Comptroller General considers the agency to have received an account at the time the agency's accounts are substantially complete, whether or not they are properly documented or filed, or at the later of

When an accountable officer certifies a periodic statement of accountability, or

When an agency receives the information placing it on notice that a deficiency exists:

If the deficiency is the result of a duplicate payment or forgery, when the agency receives notice of the loss from the Treasury,

If the deficiency is the result of fraud, embezzlement or criminal activity, when the loss is discovered and reported to the appropriate agency officials.

A delay in receiving documentation supporting the statement of accountability will suspend the running of the statute.

Only the Comptroller General, not the agency, can suspend the running of the statute of limitations. An agency's attempt to hold the officer liable will not toll the statute. 70 Comp. Gen. 420 (1991).

Liability must be established within the 3 year period. Collection of the deficiency from the officer need not start or finish within the 3 year period.

Commonly Used Reference Material

U.S. Constitution, art. I, § 9, cl. 7

Title 10, United States Code (Armed Forces)

Title 31, United States Code (Money and Finance)

Title 37, United States Code (Pay and Allowances)

National Defense Authorization Acts

Department of Defense Appropriations Acts

Military Construction Appropriation Acts

Treasury, Postal Service and General Government Appropriations Acts

House Armed Services Committee (HASC), Senate Armed Services Committee (SAC), House Appropriations Committee (HAC), Senate Appropriations Committee (SAC) and Conference Committee Reports accompanying annual authorization and appropriation Acts

Office of Management and Budget (OMB), Budget of the United States Government

Staff of House Comm. on the Budget, 99th Cong., lst Sess., The Congressional Budget Process: A General Explanation (Comm. Print 1985)

OMB Circular No. A-11, Preparation and Submission of Budget Estimates (Jul. 2, 1992)

OMB Circular No. A-34, Instructions on Budget Execution (Aug. 26, 1985)

OMB Circular No. A-110, Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations (Jul. 1, 1976)

OMB Circular No. A-102, Grants and Cooperative Agreements with State and Local Governments (Mar. 3, 1988)

Decisions of the Comptroller General of the United States

General Accounting Office (GAO), Manual for the Guidance of Federal Agencies

GAO, Principles of Federal Appropriations Law (1992)

GAO, A Glossary of Terms Used in the Federal Budget Process (3d ed. 1981)

Comptroller General of the United States, Standards for Audit of Governmental Organization, Programs, Activities, and Functions (1981)

Appendix M. Accounting Classification Data Element Crosswalk.

NAVY AND MARINE CORPS TO OTHERS

NAVY/MARINE CORPS LOA DATA ELEMENT	AIR FORCE LOA DATA ELEMENT	ARMY LOA DATA ELEMENT	DOD LOA DATA ELEMENT
Authorization Accounting Activity	Accounting and Disbursing Station Number	Fiscal Station Number	Fiscal Station Number
Basic Appropriation Symbol	Appropriation Symbol	Basic Symbol	Basic Symbol
Bureau Control Number	Operating Agency Code	Operating Agency	Allotment Number
Bureau Control Number	Operating Budget Account Number	Allotment Serial Number	Suballotment Number
Cost Account Code	Responsibility Center/Cost Code	Management Decision Package	
Country Code	Country Code	Country Code	
Department	Department	Department	Department
Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
Fund Code	Fund Code	Fund Code	Fund Code
Object Class Code	Element of Expense Investment Code	Element of Resource	Object Class Code
Reimbursement Source Code	Accounts Receivable Sales Code	Reimbursement Source Code	Reimbursement Source Code
Standard Document Number	Standard Document Number	Standard Document Number	Standard Document Number
Subhead	Subhead	Limit	Subhead
Transaction Type Code	Type Code		
Unit Identification Code		Unit Identification Code	

Appendix N. Future Year Defense Program (FYDP) Budget Activities.

The principal missions to be accomplished under the defense appropriation are classified as budget activities (major programs) in the Future Year Defense Program (FYDP). These budget activities provide the basis on which the entire Resource Management System for Operations is structured. The third character of the appropriation subhead number identifies the applicable budget activity. The budget activities in the FYDP applicable to the Operations and Maintenance, Navy and Marine Corps Appropriations (regular and reserve) are:

Budget Activity	Description
1	Strategic Forces
2	General Purpose Forces
3	Intelligence and Communications
7	Central Supply and Maintenance
8	Training, Medical, and Other General
9	Administration and Associated Activities
0	Support of Other Nations
B	Special Operations Forces

Appendix O. To Whom and When Invitational Travel is Applicable.

Invitational travel is the term applied to authorize travel of individuals:

Not employed by the Government,

Employed (under 5 U.S.C. §5703) intermittently by the Government as consultants or experts and paid on a daily when-actually-employed basis, or

Serving without pay or at $1 a year when they are acting in a capacity that is related directly to, or in connection with, official DoD activities. Travel and transportation allowances authorized for these individuals are the same as those ordinarily authorized for employees on TAD, except as provided by par. C4562-D for interview travel and by item 13 of this paragraph for spouse invitational travel. Invitational travel may be authorized by use of an ITO when:

1. It is in the Service's interest to invite a college or university official or a representative of industry to observe the work performed or the operations of an activity;

2. An individual is requested to lecture, instruct, or give a demonstration at an activity in connection with a DoD operation or program;

3. An individual, singly or as part of a group, confers on an official DoD matter with DoD officials and thereby performs a direct service to the DoD, such as providing advice or guidance; (ITOs are not authorized for individuals merely to attend a meeting or conference, even if hosted by a DoD component on a matter related to the component's official business (see 55 Comp. Gen. 750 (1976));

4. An individual's attendance at an incentive award ceremony is related to an award presentation (32 Comp. Gen. 134 (1952)); (Travel and transportation to an award presentation for a dependent or relative of an award recipient is prohibited except as authorized under par. C-5);

5. An individual is an attendant for a handicapped employee or Uniformed Service member who is to be given an OPM award, a major department or agency award, or a non-Federally sponsored honor award and who would be unable to attend the award ceremony unattended (55 Comp. Gen. 800 (1976));

6. An individual's attendance is for the purpose of serving as a sponsor or in a similar official ceremony that is related directly to DoD interests;

7. An individual is authorized pre-employment interview travel under par. C6200;

8. Individuals are serving without compensation on Boards of Visitors as provided for in Departmental governing regulations consistent with statutory authority;

9. A witness is called to testify in administrative proceedings directed against a Government civilian employee or Uniformed Service member in adverse action type cases. The testimony can be on the Government's behalf or on behalf of the civilian employee or the Uniformed Service member. The presiding hearing officer must determine that the testimony of the witness is substantial, material, and necessary for a proper disposition of the case and that an affidavit from the desired witness cannot accomplish the same objective adequately;

10. An individual is called to testify as a witness at a pretrial investigation conducted under Article 32, Uniform Code of Military Justice, 10 U.S.C. §832;

11. Attendance as a complainant at an administrative hearing when the complaint is related to the complainant's Federal employment, the hearing is provided for by applicable Federal employment regulations, and it would be unreasonable to require the complainant to appear at personal expense (B-180469, February 28, 1974);

12. When an individual is an attendant for:

    (a) A disabled employee on official travel (56 Comp. Gen. 661 (1977)), or
    (b) An employee who interrupts TDY because of incapacitated illness or injury (par. C6454); and the employee is incapable of traveling alone;

13. travel is for a family member in accordance with the following:
    a. The authorizing/order-issuing official determines that a dependent may travel with the sponsor, at Government expense, to attend an unquestionably official function in which the dependent participates in an official capacity, or the travel is of national interest because of a diplomatic or public relations benefit to the U.S. Participation ordinarily is limited to spouses and is representational in nature.

    b. Travel is allowed on a mission noninterference basis only, and must be supported with ITOs that ordinarily authorize reimbursement of only transportation costs.

c. The authorizing/order-issuing official may authorize/approve transportation, per diem and/or other actual expense allowances if the individual's travel is mission essential and there is a benefit for DoD beyond fulfilling a representational role.

d. Code 2 civilians, 4-star general/flag officers, and certain 3-star general/flag officers serving as OCONUS or combined commanders (as specified in DoD 4515.13-R, "Air Transportation Eligibility"), may authorize/approve transportation, per diem, and/or other expense allowances for their spouses on a case-by-case basis using the criteria in DoDD 4500.56, DoD Policy on the Use of Government Aircraft and Air Travel. This authority does not constitute blanket approval authority.

Authorizing/order-issuing officials for all other travel under this item are:

(1) The Office of the Secretary of Defense Executive Secretary for SAM and OSA support for requests from OSD, the Defense Agencies, and outside the DoD;
(2) The Chairman of the Joint Chiefs of Staff, or designee, for requests from the Joint Staff;
(3) The Commanders of Unified and Specified Commands, or their designees, for requests from members and employees within their commands. (When joint or dual-hatted personnel are traveling on behalf of their joint commands, approval must be obtained through their joint command approval authority and not through their individual Service channels. This authority may be further delegated in writing, but may not be delegated below the Major Command Chief of Staff or equivalent level for travel requests from DoD senior officials. ***NOTE: Major Commands are those ordinarily commanded by 4-star flag officers.***);
(4) The Secretaries of the Military Departments, or their designees, for requests from their staffs;
(5) The Service Chiefs, or their designees, for requests from members and employees within their Services (This authority may be further delegated in writing, but may not be delegated below the Major Command Chief of Staff or equivalent level for travel requests from DoD senior officials.).

An ITO issued under the authority of this item, that authorizes Government-funded transportation only (i.e., no per diem or actual expense allowances) for the dependent, must include the following statement: ***"This order authorizes the dependent to accompany the sponsor to attend an official function. It does not entitle the dependent to per diem or other expense allowances. If the dependent does not want to bear these expenses, this order is canceled"***; 14. a determination is made using the Secretarial Process for personnel within that department, or by the Chairman of the Joint Chiefs of Staff or designated representative for personnel assigned to the Joint Staff and unified commands that the spouse of a civilian employee or uniformed member may

travel at Government expense to attend a Service-endorsed training course or briefing and subsequent voluntary service incident to such training or briefing (71 Comp. Gen. 6 (1991)); or

14. Travel is by an individual who serves as an organ donor for a Uniformed Services member, when the donation is authorized under Service regulations.

Restrictions

Invitational travel shall not be authorized for:

1. Nonappropriated fund officials or employees traveling on nonappropriated fund business;
2. Contractor employees (except as provided in par. D);
3. Transportation of dependents and/or HHG or other property of individuals for whom ITOs are issued;

   a. Federal Government employees, or
   b. Uniformed Services members, excluding retired persons (Federal employees and Uniformed members on active duty are given regular TDY orders unless authorized pre-employment interview travel under par. C6200 and employee/member is in a leave status during such travel (B-219046, September 29, 1986)). An employee/member may be included on an ITO issued to a patient when traveling as a non-medical attendant.

Allowance Expenses

1. An ITO provides for travel and transportation of an individual from the business place or home to the place where that individual's services are required, and return to the origin point.

2. Authorization of transportation modes, routing, and accommodations should be consistent with the provisions in Chapter 2 as appropriate to mission requirements.

3. Witness at Military Court-Martial. A person not in the Government employ, when called as a witness before a military court-martial (except to testify as a witness at a pretrial investigation conducted under Article 32, Uniform Code of Military Justice, 10 U.S.C. §832; see par. A-10), is entitled to travel and transportation allowances under Service administrative regulations.

4. Participants in Annual National Matches Sponsored Under 10 U.S.C. §4312. Title 10, U.S.C. §4312 authorizes payment of a mileage allowance to civilian competitors while traveling to and from the National Matches.

The mileage allowance for the return trip may be paid in advance. Provisions for payment of the travel allowances are in AR 920-30. The ITOs also may authorize a subsistence allowance for the duration of the competition. The rate of the allowances is set by the Director for Civilian Marksmanship and stated in the ITO issued to each competitor.

5. Attendance at an Award Ceremony. Reimbursement for travel and transportation expenses ordinarily may be allowed for one individual to attend a major award ceremony (for example, a Presidential award ceremony, an annual award ceremony of the agency or major organizational component, or a prestigious honorary award ceremony sponsored by a non-Federal organization) provided:
   a. the travel and transportation is authorized by the head of the DoD component concerned or designee; and,
   b. the individual is a person of the award recipient's choosing who is related by blood or affinity or whose close association with the award winner is the equivalent of a family relationship.

The reimbursement authorized in this paragraph is intended to cover instances, in which the award winner and guest are geographically distant from the site of the ceremony, rather than in instances in which the award winner's residence is in the same area as the ceremony. (For example: The award winner and spouse live in Denver, CO, and the ceremony is in Washington, DC. Travel and transportation allowances may be authorized for both the winner and spouse.) Reimbursement under this paragraph also may be authorized if the guest must travel from a location geographically distant from the ceremony site but different from the award winner's location. The DoD component concerned may allow attendance at Government expense of more than one individual when the award winner requires assistance because of a handicapping condition. Reimbursement for transportation is limited to direct travel to and from the location of the ceremony (including travel between common carrier terminals and hotel where applicable and the site of the ceremony). Per diem is allowed for direct travel to and from the location of the award ceremony and for the day of the ceremony.

6. Travel of DoD Education Agency (DoDEA) Students for Academic Competitions and Co-curricular Activities. (See JTR, par. C7005 and JFTR, par. U5243-D)

7. Travel and Transportation for Funeral Honors Detail. A person not in the Government employ, who participates in funeral honors detail for a veteran (see 10 U.S.C. §1491), may be authorized transportation or transportation reimbursement and expenses. The transportation mode used should be the least costly mode available that adequately meets the needs of the detail. When a POC is the authorized mode, actual expenses and not a mileage allowance may be paid. Reimbursement for

POC actual expenses are limited to: fuel; oil; parking; ferry fares; road, bridge and tunnel tolls. The actual cost of lodging and meals may be reimbursed up to the per diem rate prescribed for the area concerned. Reimbursement for miscellaneous expenses in par. C4709 may be authorized/approved.

Travel of Government Contractors/Contractor Employees

Travel costs of Government contractors and contractor employees are governed by the rules in the Federal Acquisition Regulations (FAR) § 31.205-46, available at http://www.arnet.gov/far/pdfframe.html. ITOs may not be used to authorize travel and transportation for Government contractors/contractor employees. Government contractors and contractor employees are not Government employees and are not eligible under any circumstances for city pair airfares or any travel-related items restricted to Government employees. See par. E below for availability of contract fares and prices to Government contractors. ***Individuals providing a service under a contract with the Government should be provided a "Contractor Letter of Identification" described in par. E-8.***

Availability of Government Travel and Transportation Contract Fares or Prices to Government Contractors

Individual contracts or agreements between GSA and the vendors determine whether or not contractors are eligible to utilize the travel cost saving programs. ***Contract city pair fares must not be provided to or used by Government contractors.***

1. Contractor(s) means:
    a. Contractors working under a cost reimbursement contract; and
    b. Contractors working for the Government at specific sites under special arrangements with the contracting agency, and that are wholly Federally funded (e.g., Government-owned, contractor operated, federally funded research and development, or management and operating contracts).

2. Contract Air Passenger Transportation Practices. Use of GSA contract air passenger fares is governed by GSA's contracts with the airlines and by the Defense Transportation Regulation (DoD 4500.9-R), Part I, Chapter 103. ***As of October 1, 1998, under GSA's contracts for air passenger transportation services, contractors are not eligible to use GSA's contract city pair fares. ITOs must not be issued for Contractors at the Government contract fare, nor should contractor travel be issued on Government centrally billed accounts at the Government contract fare.***

3. Discount Rail Service. AMTRAK voluntarily offers discounts to Federal travelers on official business. These discounted rates may be extended to eligible contractors traveling on official Government business. A contractor-issued letter of identification is required (see subpar. 8).

4. Discount Hotel/Motel Practices. Several thousand lodging providers extend discount-lodging rates to federal travelers. Many currently extend their discount rates to eligible contractors traveling on official Government business. A contractor-issued letter of identification is required (see subpar.

5. DoD Car Rental Practices. DoD's Military Traffic Management Command (MTMC) negotiates special rate agreements with car rental companies available to all Government employees while traveling on official Government business. Some car rental companies offer these discount rates to eligible Government contractors at the vendor's option, with appropriate identification from the contracting DoD component (see par. 8).

6. Vendor requirements. The entity providing the service may require that the Government authorized contractor furnish a letter of identification signed by the authorizing DoD component's contracting officer. Paragraph 8 illustrates a standard letter of identification to request eligible Government contractors use of travel and/or transportation discounts negotiated by the Government, where available.

7. DoD Component Responsibilities. DoD components should know which hotels and car rental companies offer Government discount rates to Government contractors and ensure that their authorized contractors know how to obtain this information. This information is provided to and published by several commercial publications including the Official Airline Guides Official Traveler (800) DIAL-OAG, Innovata (800) 846-6742, and National Telecommunications (201) 928-1900. In addition, GSA's contract Travel Management Centers (TMCs) and DoD's (Contracted) Commercial Travel Offices (CTOs) have this information.

All DoD components should circulate this information to contracting officers and to Government authorized contractors, where applicable.

8. Contractor Letter of Identification. DoD components should furnish Government contractors with the following identification letter, for presentation to AMTRAK, hotel/motel, car rental firms and/or use of DoD facilities (when permitted) upon request. It should be noted, however, that the vendors are under no obligation to extend the discounted Government rates to contractors working on behalf of the Federal Government.

Letters of identification/introduction should not contain any accounting information/data.

SAMPLE LETTER

Official Letterhead

TO: Participating Vendor

SUBJECT: OFFICIAL TRAVEL OF GOVERNMENT CONTRACTORS

(FULL NAME OF TRAVELER), the bearer of this letter, is an employee of (COMPANY NAME) which has a Government contract number (CONTRACT NUMBER) with this agency. During the period of the contract (GIVE DATES), **AND ONLY IF THE VENDOR PERMITS**, the named bearer is eligible and authorized to use available travel discount rates in accordance with Government contracts and/or agreements. **Government Contract City Pair fares are not available to Contractors.**

SIGNATURE, Title and telephone number of Contracting Officer

SAMPLE INVITATIONAL TRAVEL ORDER

INVITATIONAL TRAVEL ORDER

Name_____ TRAVEL ORDER NUMBER_____
Address_____
_____
DATE APPROVED_____
You are invited to proceed from_____
in sufficient time to arrive at_____ by _____(Date)
for the purpose of_____
for approximately _____ days. Upon completion, you shall return to the point of origin. You are authorized to travel by: __ Rail __ Commercial Air __ Military Aircraft __ Bus
See below for travel by Privately Owned Conveyance
_ The order-issuing agent has arranged transportation.
_ Transportation tickets are included with this order.
_ Transportation tickets shall be provided at a later date.

NOTE: PLEASE GUARD TRANSPORTATION TICKETS CAREFULLY. However, if a transportation ticket in your possession is lost or stolen, you must make an immediate report to the command sponsoring the travel. You are required to pay for a replacement ticket and will be reimbursed for the second ticket, NTE the cost of the first ticket, ONLY AFTER the Government is refunded for the lost/stolen tickets. You must return unused transportation tickets with the travel claim.

_ To arrange transportation call: (___)_____
_ You may arrange your transportation. The following rules apply:

You must arrange your transportation with a (Contracted) Commercial Travel Office (CTO) when the contract with the CTO permits the CTO to arrange transportation for travelers who are not Government employees. If you are in a foreign country, except for Canada and Mexico, you may use a travel office not under contract to the Government if ticketing cannot be secured from a branch office or general agent of an American-flag carrier. If you purchase transportation from a travel office (travel agency) not under contract to the Government, reimbursement is limited to the cost to the Government on a constructive basis for transportation that would have been arranged by a CTO if available. If the contract between the Government and the CTO does not permit the CTO to arrange transportation for contractors/contractor employees or others who are not Government employees, reimbursement for

transportation may not exceed coach class air accommodations unless otherwise permitted in JTR, par. C2204-A.

It is DoD policy that in using regularly scheduled air transportation:

9. Accommodations selected shall be the least costly service that permits satisfactory accomplishment of the mission of the traveler, and

10. United States carriers must be used for all commercial foreign air transportation if service provided by those carriers is available; otherwise reimbursement for the cost of transportation is not allowed.

    You are authorized to travel by privately owned conveyance (POC) as advantageous to the Government. Reimbursement shall be at the rate of **$0.345** cents per mile, plus the cost of necessary parking fees and bridge, ferry, and tolls incurred including per diem while in travel status under this travel order.
    You are authorized to travel by privately-owned conveyance (POC) on a constructive basis. You would normally be authorized to travel by common carrier. Reimbursement shall be limited to the cost of travel by the usual mode of common carrier, including per diem.
    Receipts: Ticket stubs are required to substantiate your transportation cost. Receipts are required for lodging. Receipts are required for all items of expense in an amount of $75 or more plus any applicable tax.

    You are paid a per diem allowance to cover your expenses for lodging, meals, and incidental expenses. Room taxes at locations in the 50 states, District of Columbia, territories and possessions and the Commonwealths of Puerto Rico and the Northern Mariana Islands are reimbursed separately. Room taxes in foreign areas are included in the total lodging cost and are not reimbursed separately. While traveling in connection with this Invitational Travel Order, you are authorized a per diem equal to the daily amount you pay for lodging, plus a fixed amount for meals and incidental expenses. That amount is limited to the applicable maximum amount prescribed on the Per Diem Committee homepage: ***http://www.dtic.mil/perdiem/pdrates.html*** for the locality concerned. Even if your costs, particularly for lodging, are more than the applicable maximum per diem rate prescribed, only the maximum per diem rate is payable. (See JTR, Chapter 4, Part L for applicable rules.)
    Applicable Per Diem Rates:
    Locality Maximum Lodging Rate
    Meal & Incidental Expense Rate
    Total Per Diem

    -You shall be paid an actual subsistence expense allowance (AEA) for lodging and a per diem for meals and incidentals (M&IE). You are

required to itemize your lodging expenses only.

You shall be paid an actual subsistence expense allowance (AEA) for lodging and meals and incidental expenses (M&IE). You must itemize all your subsistence expenses. Subsistence expenses include lodgings; meals; fees and tips to waiters, bellboys, maids, porters; personal laundry, pressing, and dry cleaning ***(see NOTE below)***; local transportation (including usual tips) between places of lodging, duty, and place meals are taken; and other necessary expenses. You shall be reimbursed for the actual expenses incurred, but not to exceed the maximum amount authorized for the locality concerned. (See JTR, Chapter 4, Part M for applicable rules.)
Actual Subsistence Expense Allowance (AEA) Authorized:
Locality Maximum AEA Allowance Amount allowed for Meals & Incidental Expenses if M&IE
authorized on a per diem basis.

(NOTE: The cost you incur during travel (not after returning) for laundry/dry cleaning and pressing of clothing is a separately reimbursable expense in addition to per diem/AEA when travel is within CONUS and requires at least 4 consecutive nights lodging while on Government travel. There is no separate reimbursement for laundry/dry cleaning and pressing of clothing when travel is OCONUS. Those costs are part of the per diem/AEA allowance when travel is OCONUS.)
The JTR is available at http://www.dtic.mil/perdiem/. Address any inquiries regarding this travel order to:

_____
_____
The travel authorized herein has been determined to be in the public interest, and is chargeable to:

_____
_____

Appendix P. DMIS Codes.

The following pages contain the DMIS codes referred to in chapter 3.

April 2002 DMIS ID Table-Revised

DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0000			X	FLAG		FLAG FOR DEERS PROGRAM OFFICE		US					00	Y					N
0001	1351	W2FLAA	A	CLINIC	FOX AHC-REDSTONE ARSENAL	FOX ARMY HEALTH CENTER	REDSTONE ARSENAL	US	AL	REDSTONE ARSENAL	35809		04	Y	0001	0001		SERMC	Y
0002	1341	W2MLAA	A	INACT	NOBLE AHC-FT. MCCLELLAN	NOBLE AHC	FT. MCCLELLAN	US	AL	FT. MCCLELLAN	36205		04	Y	0002	0002		SERMC	Y
0003	1361	W2MQAA	A	HOSP	LYSTER ACH-FT. RUCKER	LYSTER ACH	FT. RUCKER	US	AL	FT. RUCKER	36362		04	Y	0003	0003		SERMC	Y
0004	0155	FFCLP0	F	CLINIC	42ND MEDICAL GROUP-MAXWELL	42ND MEDICAL GROUP	MAXWELL AFB	US	AL	MONTGOMERY	36112		04	Y	0004	0004		AETC	Y
0005	0111	W0EEAA	A	HOSP	BASSETT ACH-FT. WAINWRIGHT	BASSETT ACH	FT. WAINWRIGHT	US	AK	FT. WAINWRIGHT	99703		12	Y	0005	0005		WRMC	Y
0006	0252	FFBBV0	F	HOSP	3rd MED GRP-ELMENDORF	3rd MEDICAL GROUP	ELMENDORF AFB	US	AK	ANCHORAGE	99506		12	Y	0006	0006		PACAF	Y
0007	41338		N	INACT	BRMCL ADAK	BRMCL ADAK	ADAK	US	AK	ADAK	98791		12	Y	0126	0126		HSO(SD)	N
0008	1511	W0XNAA	A	CLINIC	R W BLISS AHC-FT. HUACHUCA	R W BLISS ARMY HEALTH CENTER	FT. HUACHUCA	US	AZ	FT. HUACHUCA	85613		07	Y	0008	0008		GPRMC	Y
0009	0452	FFFWP0	F	HOSP	56th MED GRP-LUKE	56th MEDICAL GROUP	LUKE AFB	US	AZ	PHOENIX	85309		07	Y	0009	0009	6005	AETC	Y
0010	0451	FFDNT0	F	CLINIC	355th MED GRP-DAVIS MONTHAN	355th MEDICAL GROUP	DAVIS MONTHAN AFB	US	AZ	TUCSON	85707		07	Y	0010	0010		ACC	Y
0011	0454	FFCCC0	F	INACT	82nd MED SQUAD-WILLIAMS	82nd MEDICAL SQUADRON	WILLIAMS AFB	US	AZ	MESA	85224		07	Y	0011	0011	6005	AETC	N
0012	0551	FFDPM0	F	INACT	97th STRAT HOSP-EAKER	97th STRATEGIC HOSPITAL	EAKER AFB	US	AR	BLYTHEVILLE	72315		06	Y	0012	0012		ACC	N
0013	0553	FFH730	F	CLINIC	314th MED GRP-LITTLE ROCK	314th MEDICAL GROUP	LITTLE ROCK AFB	US	AR	LITTLE ROCK	72099		06	Y	0013	0013		AETC	Y
0014	0664	FFCRH0	F	HOSP	60th MED GRP-TRAVIS	60th MEDICAL GROUP	TRAVIS AFB	US	CA	FAIRFIELD	94535		10	Y	0014	0014	6002	AMC	Y
0015	0652	FFDPS0	F	CLINIC	9th MED GRP-BEALE	9th MEDICAL GROUP	BEALE AFB	US	CA	MARYSVILLE	95903		10	Y	0015	0015	6002	ACC	Y
0016	0659	FFCCD0	F	INACT	77th MED GRP-MATHER	77th MEDICAL GROUP	MATHER AFB	US	CA	SACRAMENTO	95655		10	Y	0016		6002	AFMC	N
0017	0653	FFDPN0	F	INACT	93rd MED GRP-CASTLE	93rd MEDICAL GROUP	CASTLE AFB	US	CA	MERCED	95342		10	Y	0017	0017		ACC	N
0018	0670	FFH210	F	CLINIC	30th MED GRP-VANDENBERG	30th MEDICAL GROUP	VANDENBERG AFB	US	CA	LOMPOC	93437		09	Y	0018	0018		AFSPC	Y
0019	0654	FFB6M0	F	CLINIC	95th MED GRP-EDWARDS	95th MEDICAL GROUP	EDWARDS AFB	US	CA	ROSAMOND	93524		09	Y	0019	0019	6003	AFMC	Y
0020	0655	FFVPS0	F	INACT	831st MED GRP-GEORGE	831st MEDICAL GROUP	GEORGE AFB	US	CA	VICTORVILLE	92392		09	Y	0020	0020	6003	ACC	N
0021	0658	FFDNY0	F	INACT	722nd MED GRP-MARCH	722nd MEDICAL GROUP	MARCH AFB	US	CA	RIVERSIDE	92518		09	Y	0021	0021	6003	AMC	N
0022	170P	W0Q4AA	A	INACT	LETTERMAN AHC-PRESIDIO	LETTERMAN AHC	PRESIDIO OF S. F.	US	CA		94129		10	Y	0125	0125	6002	WRMC	N
0023	170U	W2Q4AA	A	INACT	SILAS B HAYS AHC-FT. ORD	SILAS B HAYS AHC	FT. ORD	US	CA	FT. ORD	93941		10	Y	0125	0125		WRMC	N
0024	68094	N68094	N	HOSP	NH CAMP PENDLETON	NH CAMP PENDLETON	CAMP PENDLETON	US	CA	CAMP PENDLETON	92055		09	Y	0024	0024	6003	HSO(SD)	Y
0025	68090	N68090	N	INACT	NMCL LONG BEACH	NMCL LONG BEACH	LONG BEACH	US	CA	LONG BEACH	90822		09	Y	0025	0025	6003	HSO(SD)	N
0026	66099	N66099	N	CLINIC	NACC PORT HUENEME	NACC PORT HUENEME	PORT HUENEME	US	CA	PORT HUENEME	93043		09	Y	0024	0024		HSO(SD)	Y
0027	00619	N00619	N	INACT	NH OAKLAND	NH OAKLAND	OAKLAND	US	CA	OAKLAND	94627		10	Y	0027	0027	6002	TEACH	N
0028	66095	N66095	N	HOSP	NH LEMOORE	NH LEMOORE	LEMOORE	US	CA	LEMOORE	93245		10	Y	0028	0028		HSO(SD)	Y
0029	00259	N00259	N	HOSP	NMC SAN DIEGO	NMC SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92134		09	Y	0029	0029	6003	TEACH	Y
0030	35949	N35949	N	HOSP	NH TWENTYNINE PALMS	NH TWENTYNINE PALMS	TWENTYNINE PALMS	US	CA	TWENTYNINE PALMS	92278		09	Y	0030	0030		HSO(SD)	Y
0031	1201	W0Q2AA	A	INACT	FITZSIMONS TMC-DENVER	FITZSIMONS TMC	DENVER	US	CO	DENVER	80045		08	Y	0032	0032	6004	GPRMC	N
0032	1211	W2P1AA	A	HOSP	EVANS ACH-FT. CARSON	EVANS ACH	FT. CARSON	US	CO	FT. CARSON	80913		08	Y	0032	0032	6004	GPRMC	Y
0033	0857	FFBCD0	F	HOSP	10th MED GROUP-USAF ACADEMY CO	10TH MEDICAL GROUP	USAF ACADEMY	US	CO	COLORADO SPRINGS	80840		08	Y	0033	0033	6004	USAFA	Y
0034			C	CLINIC	USCG CLINIC NEW LONDON	USCG CLINIC NEW LONDON	NEW LONDON	US	CT	NEW LONDON	06320		01	Y	0034				Y
0035	61726	N61726	N	CLINIC	NAVAMBCARECEN GROTON	NAVAL AMBULATORY CARE CENTER GROTON	GROTON	US	CT	GROTON	06349		01	Y	0035	0035	6013	HSO(NOR)	Y
0036	1051	FFCRM0	F	CLINIC	436th MED GRP-DOVER	436th MEDICAL GROUP	DOVER AFB	US	DE	DOVER	19902		01	Y	0036	0036		AMC	Y
0037	1001	W2DHAA	A	HOSP	WALTER REED AMC-WASHINGTON DC	WALTER REED ARMY MEDICAL CENTER	WASHINGTON DC	US	DC	WASHINGTON	20307		01	Y	0037	0037	6015	NARMC	Y
0038	00203	N00203	N	HOSP	NH PENSACOLA	NH PENSACOLA	PENSACOLA	US	FL	PENSACOLA	32512		04	Y	0038	0038		HSO(JAX)	Y
0039	00232	N00232	N	HOSP	NH JACKSONVILLE	NH JACKSONVILLE	JACKSONVILLE	US	FL	JACKSONVILLE	32214		03	Y	0039	0039		HSO(JAX)	Y
0040	65492	N65492	N	INACT	NH ORLANDO	BRMCL ORLANDO	ORLANDO	US	FL	ORLANDO	32813		03	Y	0040			HSO(JAX)	N
0041	00267		N	INACT	BRMCL KEY WEST	BRMCL KEY WEST	KEY WEST	US	FL	KEY WEST	33040		03	Y	0041	0039		HSO(JAX)	Y
0042	1252	FFB6L0	F	HOSP	96th MED GRP-EGLIN	96th MEDICAL GROUP	EGLIN AFB	US	FL	VALPARAISO	32542		04	Y	0042	0042		AFMC	Y
0043	1258	FFBKT0	F	CLINIC	325th MED GRP-TYNDALL	325th MEDICAL GROUP	TYNDALL AFB	US	FL	PANAMA CITY	32403		04	Y	0043	0043		AETC	Y
0044	1263	FFPHJ0	F	INACT	31st MED GRP-HOMESTEAD	31st MEDICAL GROUP	HOMESTEAD AFB	US	FL	HOMESTEAD	33039		03	Y	0044	0044		ACC	N
0045	1253	FFH7Z0	F	HOSP	6th MED GRP-MACDILL	6th MEDICAL GROUP	MACDILL AFB	US	FL	TAMPA	33621		03	Y	0045	0045		AMC	Y
0046	1256	FFB6N0	F	CLINIC	45th MED GRP-PATRICK	45th MEDICAL GROUP	PATRICK AFB	US	FL	PATRICK AFB	32925		03	Y	0046	0046		AFSPC	Y
0047	1301	W3QMAA	A	HOSP	EISENHOWER AMC-FT. GORDON	EISENHOWER AMC	FT. GORDON	US	GA	FT. GORDON	30905		03	Y	0047	0047		SERMC	Y
0048	1311	W2L3AA	A	HOSP	MARTIN ACH-FT. BENNING	MARTIN ACH	FT. BENNING	US	GA	FT. BENNING	31905		03	Y	0048	0048		SERMC	Y
0049	1371	W2MSAA	A	HOSP	WINN ACH-FT. STEWART	WINN ACH	FT. STEWART	US	GA	FT. STEWART	31314		03	Y	0049	0049	6008	SERMC	Y
0050	1355	FFCCG0	F	CLINIC	347th MED GRP-MOODY	347th MEDICAL GROUP	MOODY AFB	US	GA	VALDOSTA	31699		03	Y	0050	0050		ACC	Y
0051	1356	FFB350	F	CLINIC	78th MED GRP-ROBINS	78th MEDICAL GROUP	ROBINS AFB	US	GA	MACON	31098		03	Y	0051	0051		AFMC	Y
0052	0101	W07CAA	A	HOSP	TRIPLER AMC-FT SHAFTER	TRIPLER AMC	FT. SHAFTER	US	HI	HONOLULU	96859		12	Y	0052	0052		PRMC	Y
0053	1651	FFH710	F	HOSP	366th MED GRP-MOUNTAIN HOME	366th MEDICAL GROUP	MOUNTAIN HOME AFB	US	ID	MOUNTAIN HOME	83648		08	Y	0053	0053		ACC	Y
0054	1752	FFCB50	F	INACT	CHANUTE TTC HOSP	CHANUTE TTC HOSPITAL	CHANUTE AFB	US	IL	CHAMPAIGNE	61868		05	Y	0054	0054		AETC	N
0055	1756	FFCRG0	F	HOSP	375th MED GRP-SCOTT	375th MEDICAL GROUP	SCOTT AFB	US	IL	BELLEVILLE	62225		05	Y	0055	0055		AMC	Y
0056	00211	N00211	N	HOSP	NH GREAT LAKES	NH GREAT LAKES	GREAT LAKES	US	IL	GREAT LAKES	60088		05	Y	0056	0056		HSO(NOR)	Y

April 2002 DMIS ID Table-Revised

DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0057	1241	W2P0AA	A	HOSP	IRWIN ACH-FT. RILEY	IRWIN ACH	FT. RILEY	US	KS	FT. RILEY	66442		08	Y	0057	0057		GPRMC	Y
0058	1221	W2P4AA	A	CLINIC	MUNSON AHC-FT. LEAVENWORTH	MUNSON ARMY HEALTH CENTER	FT. LEAVENWORTH	US	KS	FT. LEAVENWORTH	66027		08	Y	0058	0058		GPRMC	Y
0059	2057	FFH7Y0	F	CLINIC	22nd MED GRP-MCCONNELL	22nd MEDICAL GROUP	MCCONNELL AFB	US	KS	WICHITA	67221		08	Y	0059	0059		AMC	Y
0060	1321	W2L8AA	A	HOSP	BLANCHFIELD ACH-FT. CAMPBELL	BLANCHFIELD ACH	FT. CAMPBELL	US	KY	FT. CAMPBELL	42223		05	Y	0060	0060		SERMC	Y
0061	1071	W2LAAA	A	HOSP	IRELAND ACH-FT. KNOX	IRELAND ACH	FT. KNOX	US	KY	FT. KNOX	40121		05	Y	0061	0061		NARMC	Y
0062	2252	FFDPR0	F	CLINIC	2nd MED GRP-BARKSDALE	2nd MEDICAL GROUP	BARKSDALE AFB	US	LA	SHREVEPORT	71110		06	Y	0062	0062		ACC	Y
0063	2251	FFH7X0	F	INACT	23rd MED GRP-ENGLAND	23rd MEDICAL GROUP	ENGLAND AFB	US	LA	ALEXANDRIA	71311		06	Y	0063	0063		ACC	N
0064	1421	W2NKAA	A	HOSP	BAYNE-JONES ACH-FT. POLK	BAYNE-JONES ACH	FT. POLK	US	LA	FT. POLK	71459		06	Y	0064	0064		GPRMC	Y
0065	2352	FFDN20	F	INACT	42nd MED GRP-LORING	42nd MEDICAL GROUP	LORING AFB	US	ME	LIMESTONE	04751		01	Y	0065	0065		ACC	N
0066	2451	FFCMW0	F	HOSP	89th MED GRP-ANDREWS	89th MEDICAL GROUP	ANDREWS AFB	US	MD	ANDREWS AFB	20762		01	Y	0066	0066	6015	AMC	Y
0067	00168	N00168	N	HOSP	NNMC BETHESDA	NNMC BETHESDA	BETHESDA	US	MD	BETHESDA	20814		01	Y	0067	0067	6015	TEACH	Y
0068	66098	N66098	N	CLINIC	NMCL PATUXENT RIVER	NMCL PATUXENT RIVER	PATUXENT RIVER	US	MD	PATUXENT RIVER	20670		01	Y	0068	0068	6015	HSO(NOR)	Y
0069	1091	W2DHB1	A	CLINIC	KIMBROUGH AMB CAR CEN-FT MEADE	KIMBROUGH AMBULATORY CARE CENTER	FT. MEADE	US	MD	FT. MEADE	20755		01	Y	0069	0069	6015	NARMC	Y
0070	112O	W2JJAA	A	INACT	VAIL TMC-FT. DEVENS	VAIL TMC	FT. DEVENS	US	MA	FT. DEVENS	01433		01	Y	0070	0070	6012	NARMC	N
0071	2652	FFDPP0	F	INACT	379th MED GRP-WURTSMITH	379th MEDICAL GROUP	WURTSMITH AFB	US	MI	OSCODA	48753		05	Y	0071	0071		ACC	N
0072	2656	FFDNX0	F	INACT	410th MED GRP-K.I.SAWYER	410th MEDICAL GROUP	K.I.SAWYER AFB	US	MI	MARQUETTE	49843		05	Y	0072	0072		ACC	N
0073	2853	FFCB60	F	HOSP	81st MED GRP-KEESLER	81st MEDICAL GROUP	KEESLER AFB	US	MS	BILOXI	39534		04	Y	0073	0073		AETC	Y
0074	2851	FFSR10	F	CLINIC	14th MED GRP-COLUMBUS	14th MEDICAL GROUP	COLUMBUS AFB	US	MS	COLUMBUS	39710		04	Y	0074	0074		AETC	Y
0075	1231	W1MLAA	A	HOSP	L. WOOD ACH-FT. LEONARD WOOD	L. WOOD ACH	FT. LEONARD WOOD	US	MO	FT. LEONARD WOOD	65473		08	Y	0075	0075		GPRMC	Y
0076	2954	FFDNW0	F	CLINIC	509th MED GRP-WHITEMAN	509th MEDICAL GROUP	WHITEMAN AFB	US	MO	KNOB NOSTER	65305		08	Y	0076	0076		ACC	Y
0077	3051	FFDPQ0	F	CLINIC	341st MED GRP-MALMSTROM	341st MEDICAL GROUP	MALMSTROM AFB	US	MT	GREAT FALLS	59402		08	Y	0077	0077		AFSPC	Y
0078	3151	FFDP10	F	HOSP	55th MED GRP-OFFUTT	55th MEDICAL GROUP	OFFUTT AFB	US	NE	OMAHA	68113		08	Y	0078	0078		ACC	Y
0079	3251	FFD5O0	F	HOSP	99th MED GRP-O'CALLAGHAN HOSP	MICHAEL O'CALLAGHAN FEDERAL HOSPITAL	NELLIS AFB	US	NV	LAS VEGAS	89191		07	Y	0079	0079		ACC	Y
0080	3352	FFDN70	F	INACT	509th STRAT HOSP-PEASE	509th STRATEGIC HOSPITAL	PEASE AFB	US	NH	PORTSMOUTH	03801		01	Y	0806	0806	6012		N
0081	1111	W1U5AA	A	CLINIC	PATTERSON AHC-FT. MONMOUTH	PATTERSON AHC	FT. MONMOUTH	US	NJ	FT. MONMOUTH	07703		01	Y	0086	0086	6014	NARMC	Y
0082	1051A	W2JRAA	A	INACT	WALSON ACH-FT. DIX	WALSON ACH	FT. DIX	US	NJ	FT. DIX	08640		01	Y	0082	0082	6014	NARMC	N
0083	3552	FFV9P0	F	CLINIC	377th MED GRP-KIRTLAND	377th MEDICAL GROUP	KIRTLAND AFB	US	NM	ALBUQUERQUE	87117		07	Y	0083	0083		AFMC	Y
0084	3551	FFB6P0	F	CLINIC	49th MED GRP-HOLLOMAN	49th MEDICAL GROUP	HOLLOMAN AFB	US	NM	ALAMOGORDO	88330		07	Y	0084	0084		ACC	Y
0085	3554	FFVPV0	F	CLINIC	27th MED GRP-CANNON	27th MEDICAL GROUP	CANNON AFB	US	NM	CLOVIS	88103		07	Y	0085	0085		ACC	Y
0086	1121	W2H8AA	A	HOSP	KELLER ACH-WEST POINT	KELLER ACH	WEST POINT	US	NY	WEST POINT	10996		01	Y	0086	0086		NARMC	Y
0087	3663	FFDPB0	F	INACT	380th MED GRP-PLATTSBURGH	380th MEDICAL GROUP	PLATTSBURGH AFB	US	NY	PLATTSBURGH	12903		01	Y	0087	0087		AMC	N
0088	3653	FFVFL0	F	INACT	416th MED GRP-GRIFFISS	416th MEDICAL GROUP	GRIFFISS AFB	US	NY	ROME	13441		01	Y	0088	0088		ACC	N
0089	1031	W2L6AA	A	HOSP	WOMACK AMC-FT. BRAGG	WOMACK AMC	FT. BRAGG	US	NC	FT. BRAGG	28307		02	Y	0089	0089		NARMC	Y
0090	3753	FFVPQ0	F	CLINIC	4th MED GRP-SEYMOUR JOHNSON	4th MEDICAL GROUP	SEYMOUR JOHNSON AFB	US	NC	GOLDSBORO	27531		02	Y	0090	0090		ACC	Y
0091	68093	N68093	N	HOSP	NH CAMP LEJEUNE	NH CAMP LEJEUNE	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0091	0091	6009	HSO(NOR)	Y
0092	66094	N66094	N	HOSP	NH CHERRY POINT	NH CHERRY POINT	CHERRY POINT	US	NC	CHERRY POINT	28533		02	Y	0092	0092	6009	HSO(NOR)	Y
0093	3851	FFDNV0	F	CLINIC	319th MED GRP-GRAND FORKS	319th MEDICAL GROUP	GRAND FORKS AFB	US	ND	GRAND FORKS	58205		08	Y	0093	0093		AMC	Y
0094	3852	FFDPZ0	F	CLINIC	5th MED GRP-MINOT	5th MEDICAL GROUP	MINOT AFB	US	ND	MINOT	58705		08	Y	0094	0094		ACC	Y
0095	3954	FFGM20	F	HOSP	74th MED GRP-WRIGHT-PATTERSON	74th MEDICAL GROUP	WRIGHT-PATTERSON AFB	US	OH	FAIRBORN	45433		05	Y	0095	0095		AFMC	Y
0096	4052	FFB340	F	CLINIC	72nd MED GRP-TINKER	72nd MEDICAL GROUP	TINKER AFB	US	OK	OKLAHOMA CITY	73145		06	Y	0096	0096		AFMC	Y
0097	4057	FFQCL0	F	CLINIC	97th MED GRP-ALTUS	97th MEDICAL GROUP	ALTUS AFB	US	OK	ALTUS	73523		06	Y	0097	0097		AETC	Y
0098	1431	W2NVAA	A	HOSP	REYNOLDS ACH-FT. SILL	REYNOLDS ACH	FT. SILL	US	OK	FT. SILL	73503		06	Y	0098	0098		GPRMC	Y
0099		N68101	N	INACT	NMCL PHILADELPHIA	NMCL PHILADELPHIA	PHILADELPHIA	US	PA	PHILADELPHIA	19145		01	Y	0099		6014	HSO(NOR)	N
0100	68086	N68086	N	CLINIC	NAVAMBCARECEN NEWPORT	NAVAL AMBULATORY CARE CEN NEWPORT	NEWPORT	US	RI	NEWPORT	02840		01	Y	0100	0100	6013	HSO(NOR)	Y
0101	4552	FFH7S0	F	HOSP	20th MED GRP-SHAW	20th MEDICAL GROUP	SHAW AFB	US	SC	SUMTER	29152		03	Y	0101	0101	6010	ACC	Y
0102	4554	FFH7R0	F	INACT	354th MED GRP-MYRTLE BEACH	354th MEDICAL GROUP	MYRTLE BEACH AFB	US	SC	MYRTLE BEACH	29577		03	Y	0102	0102		ACC	N
0103	68084	N68084	N	HOSP	NH CHARLESTON	NH CHARLESTON	CHARLESTON	US	SC	CHARLESTON	29405		03	Y	0103	0103		HSO(JAX)	Y
0104	61337	N61337	N	HOSP	NH BEAUFORT	NH BEAUFORT	BEAUFORT	US	SC	BEAUFORT	29902		03	Y	0104	0104	6008	HSO(JAX)	Y
0105	1331	W2MJAA	A	HOSP	MONCRIEF ACH-FT. JACKSON	MONCRIEF ACH	FT. JACKSON	US	SC	FT. JACKSON	29207		03	Y	0105	0105	6010	SERMC	Y
0106	4651	FFDPC0	F	CLINIC	28th MED GRP-ELLSWORTH	28th MEDICAL GROUP	ELLSWORTH AFB	US	SD	RAPID CITY	57706		08	Y	0106	0106		ACC	Y
0107	47536	N60002	N	CLINIC	BMC NSA MID-SOUTH	BMC NSA MID-SOUTH	MILLINGTON	US	TN	MILLINGTON	38054		04	Y	0038	0038		HSO(JAX)	Y
0108	1501	W0Q3AA	A	HOSP	WILLIAM BEAUMONT AMC-FT. BLISS	WILLIAM BEAUMONT AMC	FT. BLISS	US	TX	FT. BLISS	79920		07	Y	0108	0108		GPRMC	Y
0109	1401	W2DNAA	A	HOSP	BROOKE AMC-FT. SAM HOUSTON	BROOKE AMC	FT. SAM HOUSTON	US	TX	FT. SAM HOUSTON	78234		06	Y	0109	0109	6006	GPRMC	Y
0110	1411	W2M5AA	A	HOSP	DARNALL ACH-FT. HOOD	DARNALL ACH	FT. HOOD	US	TX	FT. HOOD	76544		06	Y	0110	0110		GPRMC	Y
0111	4869	FFCB90	F	INACT	64th MED GRP-REESE	64th MEDICAL GROUP	REESE AFB	US	TX	LUBBOCK	79489		06	Y	0111	0111		AETC	Y
0112	4879	FFDN90	F	CLINIC	7th MED GRP-DYESS	7th MEDICAL GROUP	DYESS AFB	US	TX	ABILENE	79607		06	Y	0112	0112		ACC	Y
0113	4871	FFCB70	F	HOSP	82nd MED GRP-SHEPPARD	82nd MEDICAL GROUP	SHEPPARD AFB	US	TX	WICHITA FALLS	76311		06	Y	0113	0113		AETC	Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0114	4877	FFCCL0	F	CLINIC	47th MED GRP-LAUGHLIN	47th MEDICAL GROUP	LAUGHLIN AFB	US	TX	DEL RIO	78843		06	Y	0114	0114		AETC	Y
0115	4852	FFMOX0	F	INACT	67th MED GRP-BERGSTROM	67th MEDICAL GROUP	BERGSTROM AFB	US	TX	AUSTIN	78743		06	Y	0115	0115		ACC	N
0116	4857	FFDNS0	F	INACT	R. THOMPSON STRAT HOSP-CARSWEL	ROBERT THOMPSON STRATEGIC HOSPITAL	CARSWELL AFB	US	TX	FT WORTH	76127		06	Y	0116	0116		ACC	N
0117	4865	FFGTS0	F	HOSP	59th MED WING-LACKLAND	59th MEDICAL WING	LACKLAND AFB	US	TX	SAN ANTONIO	78236		06	Y	0117	0117	6006	AETC	Y
0118	00285	N00285	N	HOSP	NH CORPUS CHRISTI	NH CORPUS CHRISTI	CORPUS CHRISTI	US	TX	CORPUS CHRISTI	78419		06	Y	0118	0118		HSO(JAX)	Y
0119	4951	FFB330	F	CLINIC	75th MED GRP-HILL	75th MEDICAL GROUP	HILL AFB	US	UT	OGDEN	84056		08	Y	0119	0119		AFMC	Y
0120	5151	FFD5Z0	F	HOSP	1st MED GRP-LANGLEY	1st MEDICAL GROUP	LANGLEY AFB	US	VA	HAMPTON	23665		02	Y	0120	0120	6011	ACC	Y
0121	1061	W2K1AA	A	HOSP	MCDONALD ACH-FT. EUSTIS	MCDONALD ACH	FT. EUSTIS	US	VA	FT. EUSTIS	23604		02	Y	0121	0121	6011	NARMC	Y
0122	1081	W2LMAA	A	CLINIC	KENNER AHC-FT. LEE	KENNER AHC	FT. LEE	US	VA	FT. LEE	23801		02	Y	0122	0122	6011	NARMC	Y
0123	1021	W2DH78	A	HOSP	DEWITT ACH-FT. BELVOIR	DEWITT ACH	FT. BELVOIR	US	VA	FT. BELVOIR	22060		01	Y	0123	0123	6015	NARMC	Y
0124	00183	N00183	N	HOSP	NMC PORTSMOUTH	NMC PORTSMOUTH	PORTSMOUTH	US	VA	PORTSMOUTH	23708		02	Y	0124	0124	6011	TEACH	Y
0125	1701	W0Q1AA	A	HOSP	MADIGAN AMC-FT. LEWIS	MADIGAN AMC	FT. LEWIS	US	WA	FT. LEWIS	98433		11	Y	0125	0125		WRMC	Y
0126	68095	N68095	N	HOSP	NH BREMERTON	NH BREMERTON	BREMERTON	US	WA	BREMERTON	98312		11	Y	0126	0126		HSO(SD)	Y
0127	66097	N66097	N	HOSP	NH OAK HARBOR	NH OAK HARBOR	OAK HARBOR	US	WA	OAK HARBOR	98278		11	Y	0127	0127		HSO(SD)	Y
0128	5351	FFDN10	F	CLINIC	92nd MED GRP-FAIRCHILD	92nd MEDICAL GROUP	FAIRCHILD AFB	US	WA	SPOKANE	99011		11	Y	0128	0128		AMC	Y
0129	5652	FFDNO0	F	CLINIC	90th MED GRP-F.E. WARREN	90th MEDICAL GROUP	F.E. WARREN AFB	US	WY	CHEYENNE	82005		08	Y	0129	0129		AFSPC	Y
0130			C	CLINIC	USCG CLINIC KODIAK	USCG CLINIC KODIAK	KODIAK	US	AK	KODIAK	99619		12	Y	0130				Y
0131	1631	W4FFAA	A	HOSP	WEED ACH-FT. IRWIN	WEED ACH	FT. IRWIN	US	CA	FT. IRWIN	92310		09	Y	0131	0131	6003	WRMC	Y
0149			J	ADMIN	DEERS PROGRAM OFFICE	DEERS PROGRAM OFFICE		US					00	Y					N
0151			J	ADMIN	OASD(HEALTH AFFAIRS)	OASD(HEALTH AFFAIRS)	OASD(HA)	US					00	Y					N
0152			A	ADMIN	ARMY-OFFICE OF THE SURGEON GEN	ARMY-OFFICE OF THE SURGEON GENERAL		US					00	Y	0152				N
0153			N	ADMIN	NAVY-OFFICE OF NAVAL MEDICINE	NAVY-OFFICE OF NAVAL MEDICINE (SURGEON GEN		US					00	Y					N
0154			F	ADMIN	USAF OFFICE OF THE SURGEON GEN	USAF OFFICE OF THE SURGEON GENERAL		US					00	Y					N
0155			C	ADMIN	USCG-OFF OF CHIEF-OFF OF HLTH	USCG-OFFICE OF THE CHIEF-OFFICE OF HEALTH		US					00	Y					N
0156			O	ADMIN	DHHS-BUR OF PRMRY HLTH CARE	DHHS(PHS)-BUREAU OF PRIMARY HEALTH CARE		US					00	Y					N
0157			O	ADMIN	NOAA-OFFICE OF THE MED DIR	NOAA-OFFICE OF THE MEDICAL DIRECTOR		US					00	Y					N
0161			J	ADMIN	NTNL PERSNNL RCRDS CNTR (RET-D	NATIONAL PERSONNEL RECORDS CENTER (RET-DEP		US					00	Y					N
0162			J	ADMIN	NTNL PERSNNEL RCRDS CNTR (AD)	NATIONAL PERSONNEL RECORDS CENTER (AD RECO		US					00	Y					N
0164			N	ADMIN	NAVAL PERSONNEL RECORDS CENTER	NAVAL PERSONNEL RECORDS CENTER	ST LOUIS	US	MO				08	Y					N
0165			N	ADMIN	NAVAL RESERVE PERSONNEL CENTER	NAVAL RESERVE PERSONNEL CENTER	NEW ORLEANS	US	LA				04	Y					N
0166			N	ADMIN	MARINE CORPS RESERVE RECORDS C	MARINE CORPS RESERVE RECORDS CENTER	KANSAS CITY	US	MO				08	Y					N
0167			F	INACT	9TH AIR EVAC SQUADRON-CLARK AF	9TH AIR EVAC SQUADRON-CLARK AFB	PHILIPPINES	RP			96274		14	N	0636			PACAF	N
0168			A	ADMIN	SUBAREA JOINT MEDICAL REGULATI	SUBAREA JOINT MEDICAL REGULATING OFFICE-Y	JAPAN	JA					14	N	0168				N
0169			A	ADMIN	SUBAREA JOINT MEDICAL REGULATI	SUBAREA JOINT MEDICAL REGULATING OFFICE-O	KOREA	KS					14	N	0169				N
0170			N	ADMIN	SUBAREA JOINT MEDICAL REGULATI	SUBAREA JOINT MEDICAL REGULATING OFFICE AL	ADAK	US	AK				12	Y					N
0171			J	ADMIN	EUROPEAN CMD JOINT MED REG	EUROPEAN COMMAND JOINT MEDICAL REGULATING	GERMANY	GM					13	N					N
0172			N	ADMIN	86TH AIR EVAC SQUADRON	86TH AIR EVAC SQUADRON	GERMANY	GM					13	N					N
0173			J	ADMIN	US PACIFIC CMD JOINT MED REG	US PACIFIC COMMAND JOINT MEDICAL REG OFFIC	CAMP SMITH	US	HI				12	Y					N
0189			T	INACT	ST CATHERINE USTF HOUSTON	ST CATHERINE USTF HOUSTON	USTF HOUSTON	US	TX	HOUSTON	77084		06	Y	0189				Y
0190			T	HOSP	JOHNS HOPKINS MED SVCS CORP	JOHNS HOPKINS MEDICAL SERVICES CORPORATION	USFHP BALTIMORE	US	MD	BALTIMORE	21211		01	Y	0190				Y
0191			T	HOSP	BRIGHTON MARINE	BRIGHTON MARINE	USFHP BOSTON	US	MA	BOSTON	02135		01	Y	0191				Y
0192			T	HOSP	CHRISTUS HEALTH/ST JOHN'S	CHRISTUS HEALTH/ST JOHN'S	USFHP NASSAU BAY	US	TX	NASSAU BAY	77058		06	Y	0192				Y
0193			T	HOSP	ST VINCENTS CATHLC MED CTRS NY	ST VINCENTS CATHOLIC MEDICAL CENTERS OF NY	USFHP STATEN ISLAND	US	NY	STATEN ISLAND	10304		01	Y	0193				Y
0194			T	HOSP	PACIFIC MEDICAL CLINICS	PACIFIC MEDICAL CLINICS	USFHP SEATTLE	US	WA	SEATTLE	98144		11	Y	0194				Y
0195			T	INACT	ST MARYS USTF GALVESTON	ST MARYS USTF GALVESTON	USTF GALVESTON	US	TX	GALVESTON	77550		06	Y	0195				Y
0196			T	HOSP	CHRISTUS HEALTH/ST JOSEPH'S	CHRISTUS HEALTH/ST JOSEPH'S	USFHP HOUSTON	US	TX	HOUSTON	77002		06	Y	0196				Y
0197			T	HOSP	CHRISTUS HEALTH/ST MARY'S	CHRISTUS HEALTH/ST MARY'S	USFHP PORT ARTHUR	US	TX	PORT ARTHUR	77640		06	Y	0197				Y
0198			T	CLINIC	MARTIN'S POINT HEALTH CARE	MARTIN'S POINT HEALTH CARE	USFHP PORTLAND	US	ME	PORTLAND	04103		01	Y	0198				Y
0199			T	CLINIC	FAIRVIEW HEALTH SYSTEM	FAIRVIEW HEALTH SYSTEM	USFHP CLEVELAND	US	OH	CLEVELAND	44113		05	Y	0199				Y
0201	134N	W2L3AA	A	CLINIC	DEAR OCCU HLTH CLINIC-ANNISTON	DEAR OCCUPATIONAL HEALTH CLINIC	ANNISTON ARMY DEPOT	US	AL	ANNISTON	36205		04	Y	0048	0048		SERMC	N
0202	011P		A	INACT	FT. GREELY AHC	FT. GREELY AHC	FT. GREELY	US	AK	FT. GREELY	99737		12	Y	0005	0005		WRMC	Y
0203	0251	FFBBW0	F	CLINIC	354th MED GRP-EIELSON	354th MEDICAL GROUP	EIELSON AFB	US	AK	MOOSE CREEK	99702		12	Y	0203	0203		PACAF	Y
0204	011N		A	CLINIC	TMC FT. RICHARDSON	TMC FT. RICHARDSON	FT. RICHARDSON	US	AK	FT. RICHARDSON	99505		12	Y	0005	0005		WRMC	Y
0205	46145		N	INACT	BRMAX NAVSECGRUACT ADAK	BRMAX NAVSECGRUACT ADAK	ADAK	US	AK	ADAK	98791		12	Y	0126	0126		XXXX	N
0206	151N		A	CLINIC	YUMA PROVING GROUND AHC	YUMA PROVING GROUND AHC	YUMA PROVING GROUND	US	AZ	YUMA PROVING GROUND	85365		09	Y	0131	0131		WRMC	Y
0207	143N		A	CLINIC	PINE BLUFF ARSENAL AHC	PINE BLUFF ARSENAL AHC	PINE BLUFF ARSENAL	US	AR	PINE BLUFF ARSENAL	71601		06	Y	0098	0098		GPRMC	N
0208	32585		N	CLINIC	BRMCL MCB CAMP PENDLETON	BRMCL MCB CAMP PENDLETON	CAMP PENDLETON	US	CA	CAMP PENDLETON	92055		09	Y	0024	0024		XXXX	Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0209	35950		N	CLINIC	NBMC BARSTOW	NBMC BARSTOW	BARSTOW	US	CA	BARSTOW	92311		09	Y	0024	0024		XXXX	Y
0210	32956		N	CLINIC	BRMCL EDSON RANGE ANNEX	BRMCL EDSON RANGE ANNEX	CAMP PENDLETON	US	CA	CAMP PENDLETON	92055		09	Y	0024	0024		XXXX	Y
0211	32957		N	INACT	BRMAX WPNSTA SEAL BEACH	BRMAX WPNSTA SEAL BEACH	FALLBROOK	US	CA	FALLBROOK	92028		09	Y	0024	0024		XXXX	N
0212	41425		N	CLINIC	BRMCL NAVWPNCEN CHINA LAKE	BRMCL NAVWPNCEN CHINA LAKE	CHINA LAKE	US	CA	CHINA LAKE	93555		09	Y	0030	0030		XXXX	Y
0213		N32539	N	INACT	NMCL LONG BEACH	NMCL LONG BEACH	LONG BEACH	US	CA	LONG BEACH	90822		09	Y	0213			XXXX	N
0214	46360		N	INACT	BRMAX NAVFAC CORONA	BRMAX NAVFAC CORONA	CORONA	US	CA	CORONA	91720		09	Y	0026	0026		XXXX	N
0215	32542		N	INACT	BRMAX MCAS TUSTIN	BRMAX MCAS TUSTIN	TUSTIN	US	CA	TUSTIN	92710		09	Y	0024	0024		XXXX	N
0217	32602		N	CLINIC	BRMCL NAS POINT MUGU	BRMCL NAS POINT MUGU	POINT MUGU	US	CA	POINT MUGU	93042		09	Y	0024	0024		XXXX	Y
0218	143P		A	INACT	AHC FT. CHAFFEE-FT. CHAFFEE	AHC FT. CHAFFEE	FT. CHAFFEE	US	AR	FT. CHAFFEE	72901		06	Y	0098	0098		GPRMC	N
0219	32593		N	INACT	BRMCL NAS MOFFETT FIELD	BRMCL NAS MOFFETT FIELD	MOFFETT FIELD	US	CA	MOFFETT FIELD	94035		10	Y	0027	0027		XXXX	N
0220	32594		N	INACT	BRMCL NAS ALAMEDA	BRMCL NAS ALAMEDA	ALAMEDA	US	CA	ALAMEDA	94501		10	Y	0028	0028		XXXX	N
0221	32595		N	INACT	BRMCL NSC OAKLAND DIV MARE IS	BRMCL NSC OAKLAND DIV MARE IS	MARE ISLAND	US	CA	OAKLAND	94592		10	Y	0027	0027		XXXX	N
0222	32599		N	INACT	NBMC CONCORD	NBMC CONCORD	CONCORD	US	CA	CONCORD	94520		10	Y	0028	0028		XXXX	Y
0223	32600		N	INACT	BRMCL NAVCOMMSTA STOCKTON	BRMCL NAVCOMMSTA STOCKTON	STOCKTON	US	CA	STOCKTON	95203		10	Y	0028	0028		XXXX	N
0224	32601		N	INACT	BRMCL NAVSECGRUACT SKAGGS ISL	BRMCL NAVSECGRUACT SKAGGS ISL	SKAGGS ISLAND	US	CA		95476		10	Y	0027			XXXX	N
0225	32596		N	INACT	BRMCL NSC OAKLAND	BRMCL NSC OAKLAND	OAKLAND	US	CA		94627		10	Y	0027	0027		XXXX	N
0227	39376		N	INACT	BRMCL NAVFAC PT SUR	BRMCL NAVFAC PT SUR	POINT SUR	US	CA		93920		10	Y	0027			XXXX	N
0228	39369		N	INACT	NMAU NAVFAC CENTERVILLE BEACH	NMAU NAVFAC CENTERVILLE BEACH	CENTERVILLE BEACH	US	CA		95536		10	Y	0029	0029		XXXX	N
0230	32556		N	CLINIC	NBMC MCRD SAN DIEGO	NBMC MCRD SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92140		09	Y	0029	0029		XXXX	Y
0231	32546		N	CLINIC	NBMC NAS NORTH ISLAND	NBMC NAS NORTH ISLAND	CORONADO	US	CA	CORONADO	92135		09	Y	0029	0029		XXXX	Y
0232	32547	N32547	N	CLINIC	NBMC MCAS MIRAMAR	NBMC MCAS MIRAMAR	SAN DIEGO	US	CA	SAN DIEGO	92145		09	Y	0029	0029		XXXX	Y
0233	32549		N	CLINIC	NBMC CORONADO	NBMC CORONADO	CORONADO	US	CA	CORONADO	92155		09	Y	0029	0029		XXXX	Y
0234	32550		N	INACT	BRMCL NAVSTA SAN DIEGO	BRMCL NAVSTA SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92136		09	Y	0029	0029		XXXX	N
0235	0674	FFMBD0	F	INACT	750th MED SQUAD-ONIZUKA AS	750th MEDICAL SQUADRON	ONIZUKA AS	US	CA	ONIZUKA AS	94089		10	Y	0235			AFSPC	Y
0236	32552		N	INACT	BRMCL NSC SAN DIEGO	BRMCL NSC SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92132		09	Y	0029	0029		XXXX	N
0237	32554		N	INACT	BRMCL FLEASWTRACENPAC SAN DIEG	BRMCL FLEASWTRACENPAC SAN DIEGO	SAN DIEGO	US	CA		92147		09	Y	0237			XXXX	N
0239	41432		N	CLINIC	NBMC EL CENTRO	NBMC EL CENTRO	EL CENTRO	US	CA	EL CENTRO	92243		09	Y	0029	0029		XXXX	Y
0240	66001		N	INACT	BRMCLANX NAVOCEANSYS SAN DIEGO	BRMCLANX NAVOCEANSYS SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92132		09	Y	0029	0029		XXXX	N
0241	170Q		A	INACT	OAKLAND AHC	OAKLAND AHC	OAKLAND	US	CA	OAKLAND	94626		10	Y	0125	0125		WRMC	N
0242	170R		A	INACT	SACRAMENTO ARMY DEPOT AHC	SACRAMENTO ARMY DEPOT AHC	SACRAMENTO ARMY DEPOT	US	CA	SACRAMENTO	95813		10	Y	0125	0125		WRMC	N
0243	160Q		A	INACT	SHARPE ARMY DEPOT AHC	SHARPE ARMY DEPOT AHC	SHARPE ARMY DEPOT	US	CA	SHARPE ARMY DEPOT	95330		10	Y	0022	0022		WRMC	N
0244	170T		A	INACT	SIERRA ARMY DEPOT AHC	SIERRA ARMY DEPOT AHC	SIERRA ARMY DEPOT	US	CA	SIERRA ARMY DEPOT	96113		10	Y	0125	0125		WRMC	N
0245	160R		A	INACT	TRACY DEFENSE DEPOT AHC	TRACY DEFENSE DEPOT AHC	TRACY DEFENSE DEPOT	US	CA	TRACY DEFENSE DEPOT	95376		10	Y	0125	0125		WRMC	N
0246	170W		A	INACT	HUNTER-LIGGETT AHC	HUNTER-LIGGETT AHC	HUNTER-LIGGETT	US	CA	HUNTER-LIGGETT	93928		10	Y	0125	0125		WRMC	N
0247	170X		A	CLINIC	MONTEREY AHC	MONTEREY AHC	MONTEREY	US	CA	MONTEREY	93944		10	Y	0125	0125		WRMC	Y
0248	0671	FFB580	F	CLINIC	61st MED SQUAD-LOS ANGELES	61st MEDICAL SQUADRON	LOS ANGELES AFS	US	CA	LOS ANGELES	90009		09	Y	0248	0248		AFMC	Y
0249	0662	FFGLW0	F	INACT	63rd MED GRP-NORTON	63rd MEDICAL GROUP	NORTON AFB	US	CA	SAN BERNADINO	92409		09	Y	0249	0249		AMC	N
0250	0661	FFGLV0	F	INACT	77th MED GRP-MCCLELLAN	77th MEDICAL GROUP	MCCLELLAN AFB	US	CA	SACRAMENTO	95652		10	Y	0250			AFMC	Y
0251	0855	FFB9W0	F	INACT	3415th MED SQUAD-LOWRY	3415th MEDICAL SQUADRON	LOWRY AFB	US	CO	DENVER	80230		08	Y	0251	0251		AETC	N
0252	0860	FFBGQ0	F	CLINIC	10th MED GRP-PETERSON	10th MEDICAL GROUP	PETERSON AFB	US	CO	COLORADO SPRINGS	80914		08	Y	0033	0033		USAFA	Y
0253	32621		N	INACT	BRMCL NAVNUPWRTRAU WINDSOR	BRMCL NAVNUPWRTRAU WINDSOR	WINDSOR	US	CT	WINDSOR	06095		01	Y	0035	0035		XXXX	N
0254			N	INACT	LEWES NRMC/BC	LEWES NRMC/BC	LEWES	US	DE		19958		01	Y	0099			XXXX	N
0255	100B		A	CLINIC	MCNAIR AHC	MCNAIR AHC	FT. MCNAIR	US	DC	WASHINGTON	20319		01	Y	0037	0037		NARMC	N
0256	100O		A	CLINIC	DILORENZO TRICARE HEALTH CLINIC	DILORENZO TRICARE HEALTH CLINIC	PENTAGON	US	DC	WASHINGTON	20310		01	Y	0037	0037		NARMC	Y
0257	32726		N	INACT	BRMCL NAVSECSTA WASHINGTON	BRMCL NAVSECSTA WASHINGTON	WASHINGTON	US	DC	WASHINGTON	20001		01	Y	0067	0067		XXXX	N
0258			N	INACT	NMCL WASHINGTON	NMCL WASHINGTON	WASHINGTON	US	DC	WASHINGTON	20374		01	Y	0258			XXXX	N
0259	32567		N	CLINIC	NBMC NRL WASHINGTON	NBMC NRL WASHINGTON	WASHINGTON	US	DC	WASHINGTON	20375		01	Y	0067	0067		XXXX	N
0260	32557		N	CLINIC	BRMCL NAS PENSACOLA	BRMCL NAS PENSACOLA	PENSACOLA	US	FL	PENSACOLA	32508		04	Y	0038	0038		XXXX	Y
0261	32558		N	CLINIC	NBMC MILTON WHITING FIELD	NBMC MILTON WHITING FIELD	MILTON	US	FL	MILTON	32570		04	Y	0038	0038		XXXX	Y
0262	31772		N	CLINIC	NAVAL AVIATION TECH-PENSACOLA	NAVAL AVIATION TECH CENTER-PENSACOLA	PENSACOLA	US	FL		32509		04	Y	0038	0038		XXXX	Y
0264			N	INACT	BRCL NTTC CORRY STATN-DUPID 0513	BRCL NAVAL TTC CORRY STATION-DUPID 0513	CORRY STATION	US	FL		32511		04	Y	0038				N
0265	41430		N	CLINIC	BRMCL NAVCOASTSYSC PANAMA CITY	BRMCL NAVCOASTSYSC PANAMA CITY	PANAMA CITY	US	FL	PANAMA CITY	32407		04	Y	0038	0038		XXXX	Y
0266	32573		N	CLINIC	BRMCL NAS JACKSONVILLE	BRMCL NAS JACKSONVILLE	JACKSONVILLE	US	FL	JACKSONVILLE	32212		03	Y	0039	0039		XXXX	Y
0267	32574		N	INACT	BRMCL NAS CECIL FIELD-JACKSNVL	BRMCL NAS CECIL FIELD	JACKSONVILLE	US	FL	JACKSONVILLE	32215		03	Y	0039	0039		XXXX	Y
0268	42531		N	CLINIC	NBMC SAN NICOLAS ISLAND	NBMC SAN NICOLAS ISLAND	SAN NICOLAS ISLAND	US	CA	SAN NICHOLAS ISLAND	93042		09	Y	0024	0024		XXXX	Y
0269	47198		N	CLINIC	NBMC YUMA	NBMC YUMA	YUMA	US	AZ	YUMA	85369		09	Y	0024	0024		XXXX	Y
0270	32562		N	INACT	BRMCL NTC ORLANDO	BRMCL NTC ORLANDO	ORLANDO	US	FL	ORLANDO	32813		03	Y	0039	0039		XXXX	Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0271	46370		N	INACT	BRMCL NTC ANNEX ORLANDO	BRMCL NTC ANNEX ORLANDO	ORLANDO	US	FL	ORLANDO	32812		03	Y	0040	0040		XXXX	N
0272	137N		A	CLINIC	TUTTLE AHC-HUNTER AB	TUTTLE AHC	HUNTER AB	US	GA	HUNTER AB	31409		03	Y	0049	0049		SERMC	Y
0273	130O		A	CLINIC	AHC FT. MCPHERSON	AHC FT. MCPHERSON	FT. MCPHERSON	US	GA	ATLANTA	30330		03	Y	0047	0047		SERMC	Y
0274	130P		A	INACT	USAHC FORT GILLEM	USAHC FORT GILLEM	FT. GILLEM	US	GA		30050		03	Y	0047			SERMC	N
0275	35298		N	CLINIC	NBMC ALBANY	NBMC ALBANY	ALBANY	US	GA	ALBANY	31704		03	Y	0039	0039		XXXX	Y
0276	39169		N	CLINIC	NBMC ATHENS	NBMC ATHENS	ATHENS	US	GA	ATHENS	30606		03	Y	0039	0039		XXXX	Y
0277	39171		N	CLINIC	NBMC MARIETTA	NBMC MARIETTA	ATLANTA	US	GA	ATLANTA	30060		03	Y	0039	0039		XXXX	Y
0278	010A		A	CLINIC	POHAKULOA TMC	POHAKULOA TMC	PAHAKULOA	US	HI		96718		12	Y	0052	0052		PRMC	N
0279			N	INACT	OAHU NMAU	OAHU NMAU	OAHU	US	HI		96859		12	Y	0280			XXXX	N
0280	68098	N68098	N	CLINIC	NMCL PEARL HARBOR	NMCL PEARL HARBOR	PEARL HARBOR	US	HI	PEARL HARBOR	96860		12	Y	0280	0280		HSO(SD)	Y
0281	32606		N	CLINIC	BRMCL NAS BARBERS PT	BRMCL NAS BARBERS PT	BARBERS POINT	US	HI	BARBERS POINT	96862		12	Y	0280	0280		XXXX	Y
0282			N	INACT	KUNIA NRMC/BC	KUNIA NRMC/BC	KUNIA	US	HI		96854		12	Y	0282			XXXX	N
0283	32610		N	INACT	BRMAX NAVMAG LUALAULEI	BRMAX NAVMAG LUALAULEI	LUALAULEI	US	HI		96792		12	Y	0280	0280		XXXX	N
0284	32611		N	CLINIC	BRMAX NAVCAMS EASTPAC	BRMAX NAVCAMS EASTPAC	WAHIAWA	US	HI	WAHIAWA	96786		12	Y	0280	0280		XXXX	Y
0285	32612		N	CLINIC	BRMCL MCAS KANEOHE BAY	BRMCL MCAS KANEOHE BAY	KANEOHE	US	HI	KANEOHE	96863		12	Y	0280	0280		XXXX	Y
0286	010B		A	INACT	KILAUEA TMC	KILAUEA TMC	KILAUEA	US	HI		96718		12	Y	0052	0052		PRMC	N
0287	1551	FFC230	F	CLINIC	15th MED GRP-HICKAM	15th MEDICAL GROUP	HICKAM AFB	US	HI	HONOLULU	96853		12	Y	0287	0287		PACAF	Y
0288	123N		A	INACT	USAHC GRANITE CITY SPT CTR	USAHC GRANITE CITY SPT CTR	ST. LOUIS	US	IL	ST. LOUIS	62040		05	Y	0075	0075		GPRMC	N
0289	123W	W2PPAA	A	INACT	SHERIDAN AHC-FT. SHERIDAN	SHERIDAN AHC	FT. SHERIDAN	US	IL	FT. SHERIDAN	60037		05	Y	0061	0075		GPRMC	N
0290	123S		A	CLINIC	ROCK ISLAND ARSENAL AHC	ROCK ISLAND ARSENAL AHC	ROCK ISLAND ARSENAL	US	IL	ROCK ISLAND ARSENAL	61299		05	Y	0061	0061		NARMC	Y
0291	120O		A	INACT	USAHC ROCKY MT. ARSENAL	USAHC ROCKY MT. ARSENAL	ROCKY MT. ARSENAL	US	CO		80022		08	Y	0032	0032		GPRMC	N
0292	32578		N	INACT	BRMCL NAS GLENVIEW	BRMCL NAS GLENVIEW	NAS GLENVIEW	US	IL	GLENVIEW	60026		05	Y	0056	0056		XXXX	N
0293	1854	FFDPJ0	F	INACT	305th MED SQUAD-GRISSOM	305th MEDICAL SQUADRON	GRISSOM AFB	US	IN	PERU	46971		05	Y	0293	0293		AMC	N
0294	107R	W4RJAA	A	INACT	HAWLEY AHC-FT. B. HARRISON	HAWLEY AHC	FT. BENJAMIN HARRISON	US	IN	FT. BENJAMIN HARRISON	46216		05	Y	0061	0061		NARMC	N
0295	107Q		A	INACT	LEX-BLUE GRASS ARMY DEP AHC	LEXINGTON BLUE GRASS ARMY DEPOT AHC	LEXINGTON ARMY DEPOT	US	KY		40507		05	Y	0061	0061		NARMC	N
0296	107O		A	CLINIC	BLUE GRASS DEPOT AHC	BLUE GRASS DEPOT AHC	BLUE GRASS DEPOT	US	KY		40475		05	Y	0061	0061		NARMC	N
0297	66898	N66898	N	CLINIC	NACC NEW ORLEANS	NACC NEW ORLEANS	NEW ORLEANS	US	LA	NEW ORLEANS	70146		04	Y	0038	0038		HSO(JAX)	Y
0298	32616		N	CLINIC	NBMC WINTER HARBOR	NBMC WINTER HARBOR	WINTER HARBOR	US	ME	WINTER HARBOR	04693		01	Y	0321	0321		XXXX	N
0299	32615		N	CLINIC	BRMCL NAS BRUNSWICK	BRMCL NAS BRUNSWICK	BRUNSWICK	US	ME	BRUNSWICK	04011		01	Y	0321	0321		XXXX	Y
0300	32617		N	INACT	NBMC EAST MACHIAS	NBMC EAST MACHIAS	EAST MACHIAS	US	ME	EAST MACHIAS	04630		01	Y	0321	0321		XXXX	N
0301	33329		N	CLINIC	NBMC INDIAN HEAD	NBMC INDIAN HEAD	INDIAN HEAD	US	MD	INDIAN HEAD	20640		01	Y	0067	0067		XXXX	Y
0302	32566		N	CLINIC	NBMC CARDEROCK	NBMC CARDEROCK	CARDEROCK	US	MD	CARDEROCK	20084		01	Y	0067	0067		XXXX	N
0303	32636		N	INACT	NBMA WHITE OAK	NBMA WHITE OAK	SILVER SPRING	US	MD	SILVER SPRING	20910		01	Y	0067	0067		XXXX	N
0304	32564		N	INACT	CHELTENHAM NNMC/BC	CHELTENHAM NNMC/BC	CHELTENHAM	US	DC		20390		01	Y	0514			XXXX	N
0305	131M		A	CLINIC	TMC 11-DAHLONEGA-FT. BENNING	TMC 11	FT. BENNING	US	GA	FT. BENNING	30533		03	Y	0048	0048		SERMC	N
0306	00162	N00162	N	CLINIC	NMCL ANNAPOLIS	NMCL ANNAPOLIS	ANNAPOLIS	US	MD	ANNAPOLIS	21402		01	Y	0306	0306		HSO(NOR)	Y
0307	109N		A	INACT	RITCHIE AHC-FT. RITCHIE	RITCHIE AHC	FT. RITCHIE	US	MD	FT. RITCHIE	21719		01	Y	0069	0069		NARMC	Y
0308	109O		A	CLINIC	KIRK AHC-ABERDEEN PRVNG GD	KIRK AHC	ABERDEEN PROVING GROUND	US	MD	ABERDEEN PROVING GROUND	21005		01	Y	0069	0069		NARMC	Y
0309	109X		A	CLINIC	AHC FT. DETRICK	AHC FT. DETRICK	FT. DETRICK	US	MD	FREDERICK	21701		01	Y	0069	0069		NARMC	Y
0310	2551	FFB550	F	CLINIC	66th MED GRP-HANSCOM	66th MEDICAL GROUP	HANSCOM AFB	US	MA	BOSTON	01731		01	Y	0310	0310		AFMC	Y
0311	112P		A	CLINIC	NATICK AHC	NATICK AHC	NATICK	US	MA		01760		01	Y	0086	0086		NARMC	N
0312	35311		N	INACT	BRMCL NAS SOUTH WEYMOUTH	BRMCL NAS SOUTH WEYMOUTH	SOUTH WEYMOUTH	US	MA	SOUTH WEYMOUTH	02190		01	Y	0100	0100		XXXX	N
0313	107U		A	CLINIC	SELFRIDGE AHC-SELFRIDGE AB	SELFRIDGE AHC	SELFRIDGE AB	US	MI		48045		05	Y	0061	0061		NARMC	Y
0314	41643		N	INACT	BRMCL NAF DETROIT	BRMCL NAF DETROIT	DETROIT	US	MI	DETROIT	48043		05	Y	0056	0056		XXXX	N
0315	2751		F	INACT	DULUTH USAF/HDC	DULUTH USAF/HDC	DULUTH IAP	US	MN		55814		08	Y	0315				N
0316	39375		N	CLINIC	NBMC GULFPORT	NBMC GULFPORT	GULFPORT	US	MS	GULFPORT	39501		04	Y	0038	0038		XXXX	Y
0317	39167		N	CLINIC	NBMC MERIDIAN	NBMC MERIDIAN	MERIDIAN	US	MS	MERIDIAN	39309		04	Y	0038	0038		XXXX	Y
0318	123O		F	CLINIC	MISSOURI HEALTH CLINIC	MISSOURI HEALTH CLINIC	ST. LOUIS	US	MO	ST. LOUIS	63103		05	Y	0055	0055		XXXX	N
0319	41675		N	CLINIC	NBMC FALLON	NBMC FALLON	FALLON	US	NV	FALLON	89406		07	Y	0028	0028		XXXX	Y
0320	170S		A	INACT	HAWTHORNE AHC	HAWTHORNE AHC	HAWTHORNE	US	NV	HAWTHORNE			07	Y	0125	0125		WRMC	N
0321	00105	N00105	N	CLINIC	NAVAMBCARECEN PORTSMOUTH NH	NAVAL AMBULATORY CARE CENTER PORTSMOUTH NH	PORTSMOUTH	US	NH	PORTSMOUTH	03801		01	Y	0321	0321		HSO(NOR)	Y
0322	35654		N	CLINIC	NBMC COLTS NECK EARLE	NBMC COLTS NECK EARLE	COLTS NECK	US	NJ	COLTS NECK	07722		01	Y	0067	0067		XXXX	Y
0323	42279		N	INACT	BRMCL NAVAIRPROPCEN TRENTON	BRMCL NAVAIRPROPCEN TRENTON	TRENTON	US	NJ	TRENTON	08628		01	Y	0067	0067		XXXX	N
0324	111N		A	INACT	BAYONNE AHC	BAYONNE AHC	BAYONNE	US	NJ	BAYONNE	07002		01	Y	0086	0086		NARMC	N
0325	111P		A	CLINIC	PICATINNY ARSENAL AHC	PICATINNY ARSENAL AHC	PICATINNY ARSENAL	US	NJ	PICATINNY	07801		01	Y	0086	0086		NARMC	Y
0326	3453	FFCQT0	F	CLINIC	305th MED GRP-MCGUIRE	305th MEDICAL GROUP	MCGUIRE AFB	US	NJ	TRENTON	08640		01	Y	0326	0326		AMC	Y
0327	150N		A	CLINIC	AHC MCAFEE-WHITE SANDS MSL RAN	AHC MCAFEE	WHITE SANDS MISSILE RANGE	US	NM	WHITE SANDS MISSILE RANGE	88002		07	Y	0108	0108		GPRMC	Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0328	33164		N	CLINIC	NBMC BALLSTON SPA	NBMC BALLSTON SPA	BALLSTON SPA	US	NY	BALLSTON SPA	12020		01	Y	0035	0035		XXXX	Y
0329	101O		A	CLINIC	AHC WATERVLIET	AHC WATERVLIET	WATERVLIET ARSENAL	US	NY	WATERVLIET	12189		01	Y	0330	0330		NARMC	N
0330	1011	W4U2AA	A	CLINIC	GUTHRIE AHC-FT. DRUM	GUTHRIE AHC	FT. DRUM	US	NY	WATERTOWN	13601		01	Y	0330	0330		NARMC	Y
0331	3660	FFBGR0	F	INACT	HANCOCK USAF/HDC	HANCOCK USAF/HDC	HANCOCK FIELD	US	NY		13211		01	Y	0331				N
0332	46594		N	CLINIC	BRMCL OHPMU MCB CAMP LEJEUNE	BRMCL OHPMU MCB CAMP LEJEUNE	CAMP LEJEUNE	US	NC		28542		02	Y	0091	0091		XXXX	N
0333	32581		N	CLINIC	BRMCL MCAS NEW RIVER	BRMCL MCAS NEW RIVER	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28545		02	Y	0091	0091		XXXX	Y
0334	39034		N	INACT	CAPE HATTERAS NRMC/BC	CAPE HATTERAS NRMC/BC	CAPE HATTERAS	US	NC		27920		02	Y	0334			XXXX	N
0335	3752	FFH7T0	F	CLINIC	43RD MEDICAL GROUP-POPE	43RD MEDICAL GROUP	POPE AFB	US	NC	FAYETTEVILLE	28302		02	Y	0335	0335		AMC	Y
0336	107P		A	INACT	USAHC DCSC COLUMBUS	USAHC DCSC COLUMBUS	COLUMBUS	US	OH		43216		05	Y	0061			NARMC	N
0337	48488	N48488	N	CLINIC	NACC KINGS BAY	NACC KINGS BAY	KINGS BAY	US	GA	KINGS BAY	31547		03	Y	0039	0039		XXXX	Y
0338	4053	FFB9X0	F	CLINIC	71st MED GRP-VANCE	71st MEDICAL GROUP	VANCE AFB	US	OK	ENID	73705		06	Y	0338	0338		AETC	Y
0339	143O		A	CLINIC	MCALESTER AHC-FT. MCALESTER	MCALESTER AHC	FT. MCALESTER	US	OK	FT. MCALESTER	74501		06	Y	0098	0098		GPRMC	N
0340	39032		N	INACT	MCALESTER NRMC/BC	MCALESTER NRMC/BC	MCALESTER	US	OK		74501		06	Y				XXXX	N
0341	170N		A	CLINIC	UMATILLA ARMY DEPOT OHC	UMATILLA ARMY DEPOT OHC	UMATILLA ARMY DEPOT	US	OR		97838		11	Y	0125	0125		WRMC	N
0342	46073		N	INACT	BRMCL NAVADMINU IDAHO FALLS	BRMCL NAVADMINU IDAHO FALLS	IDAHO FALLS	US	ID	IDAHO FALLS	83401		08	Y	0126	0126		XXXX	N
0343	41339		N	INACT	BRMCL NAVFAC COOS HEAD	BRMCL NAVFAC COOS HEAD	COOS HEAD	US	OR	COOS BAY	97420		11	Y	0126				N
0344	32626		N	CLINIC	NBMC LEAGUE ISLAND	NBMC LEAGUE ISLAND	PHILADELPHIA	US	PA	PHILADELPHIA	19112		01	Y	0067	0067		XXXX	N
0345	32627		N	INACT	BRMCL NAVAIRDEVCEN WARMINSTER	BRMCL NAVAIRDEVCEN WARMINSTER	WARMINSTER	US	PA	WARMINSTER	18974		01	Y	0067	0067		XXXX	N
0346	32628		N	CLINIC	NBMA NAVPUBFORM PHILADELPHIA	NBMA NAVPUBFORM PHILADELPHIA	PHILADELPHIA	US	PA	PHILADELPHIA	19111		01	Y	0067	0067		XXXX	N
0347	32631		N	CLINIC	NBMC WILLOW GROVE	NBMC WILLOW GROVE	HATBORO	US	PA	HATBORO	19090		01	Y	0067	0067		XXXX	Y
0348	39033		N	CLINIC	NBMC MECHANICSBURG	NBMC MECHANICSBURG	MECHANICSBURG	US	PA	MECHANICSBURG	17055		01	Y	0067	0067		XXXX	Y
0349	32630		N	INACT	BRMCL NAVDAMCONTR PHILADELHIA	BRMCL NAVDAMCONTR PHILADELHIA	PHILADELPHIA	US	PA	PHILADELPHIA	19112		01	Y	0067	0067		XXXX	N
0350	109S		A	CLINIC	INDIANTOWN GAP AHC	INDIANTOWN GAP AHC	INDIANTOWN GAP	US	PA	ANNEVILLE	17003		01	Y	0069	0069		NARMC	N
0351	109T		A	CLINIC	LETTERKENNY ARMY DEPOT AHC	LETTERKENNY ARMY DEPOT AHC	LETTERKENNY ARMY DEPOT	US	PA		17201		01	Y	0069	0069		NARMC	N
0352	109R		A	CLINIC	DUNHAM AHC-CARLISLE BARRACKS	DUNHAM AHC	CARLISLE BARRACKS	US	PA	CARLISLE	17013		01	Y	0069	0069		NARMC	Y
0353	109V		A	CLINIC	TOBYHANNA ARMY DEPOT AHC	TOBYHANNA ARMY DEPOT AHC	TOBYHANNA DEPOT	US	PA	TOBYHANNA ARMY DEPOT	18466		01	Y	0086	0086		NARMC	N
0354			N	INACT	BRMCL NUSC NEWPORT	BRMCL NUSC NEWPORT	NEWPORT	US	RI		02840		01	Y	0100			XXXX	N
0355	32569		N	INACT	BRMCL CBC DAVISVILLE	BRMCL CBC DAVISVILLE	DAVISVILLE	US	RI		02854		01	Y	0100	0100		XXXX	N
0356	4553	FFCQS0	F	CLINIC	437th MED GRP-CHARLESTON	437th MEDICAL GROUP	CHARLESTON AFB	US	SC	CHARLESTON	29404		03	Y	0356	0356		AMC	Y
0357			N	CLINIC	MDCL WPNSCEN CRANE	MDCL WPNSCEN CRANE	CRANE	US	IN	CRANE	47522		05	Y	0357	0357		XXXX	N
0358	32583		N	CLINIC	BRMCL MCRD PARRIS ISLAND	BRMCL MCRD PARRIS ISLAND	PARRIS ISLAND	US	SC	PARRIS ISLAND	29905		03	Y	0104	0104		XXXX	Y
0359	32544		N	INACT	BRMCL NAVSTA CHARLESTON	BRMCL NAVSTA CHARLESTON	CHARLESTON	US	SC	CHARLESTON	29408		03	Y	0103	0103		XXXX	N
0360	32584		N	CLINIC	BRMCL MCAS BEAUFORT	BRMCL MCAS BEAUFORT	BEAUFORT	US	SC	BEAUFORT	29902		03	Y	0104	0104		XXXX	Y
0361	32577		N	INACT	BRMCL NAS MEMPHIS	BRMCL NAS MEMPHIS	MILLINGTON	US	TN	MILLINGTON	38054		04	Y	0107	0107		XXXX	N
0362	141Z		A	CLINIC	RED RIVER ARMY DEPOT AHC	RED RIVER ARMY DEPOT AHC	RED RIVER ARMY DEPOT	US	TX	TEXARKANA	75501		06	Y	0110	0110		GPRMC	N
0363	4855	FFB570	F	CLINIC	311TH MED SQUAD-BROOKS	311TH MEDICAL SQUADRON	BROOKS AFB	US	TX	SAN ANTONIO	78235		06	Y	0363	0363		AFMC	Y
0364	4860	FFCCF0	F	CLINIC	17th MED GRP-GOODFELLOW	17th MEDICAL GROUP	GOODFELLOW AFB	US	TX	SAN ANGELO	76908		06	Y	0364	0364		AETC	Y
0365	4864	FFB2X0	F	CLINIC	KELLY CLINIC	KELLY CLINIC	KELLY AFB	US	TX	SAN ANTONIO	78241		06	Y	0117	0117		AETC	Y
0366	4868	FFCCB0	F	CLINIC	12th MED GRP-RANDOLPH	12th MEDICAL GROUP	RANDOLPH AFB	US	TX	SAN ANTONIO	78150		06	Y	0366	0366		AETC	Y
0367			N	CLINIC	MDCL NAVNCF INDIANAPOLIS	MDCL NAVNCF INDIANAPOLIS	INDIANAPOLIS	US	IN		46218		05	Y	0367	0367		XXXX	N
0368	32646		N	INACT	BRMCL NAS CHASE FIELD-BEEVILLE	BRMCL NAS CHASE FIELD	BEEVILLE	US	TX	BEEVILLE	78103		06	Y	0118	0118		XXXX	N
0369	32647		N	CLINIC	NBMC KINGSVILLE	NBMC KINGSVILLE	KINGSVILLE	US	TX	KINGSVILLE	78363		06	Y	0118	0118		XXXX	Y
0370	32645		N	CLINIC	NBMC FORT WORTH	NBMC FORT WORTH	DALLAS	US	TX	DALLAS	75211		06	Y	0118	0118		XXXX	Y
0371	120N		A	CLINIC	DUGWAY PROVING GROUND AHC	DUGWAY PROVING GROUND AHC	DUGWAY PROVING GROUND	US	UT	DUGWAY PROVING GROUND	84022		08	Y	0032	0032		GPRMC	N
0372	106N		A	CLINIC	MONROE AHC-FT. MONROE	MONROE AHC	FT. MONROE	US	VA	FT. MONROE	23651		02	Y	0121	0121		NARMC	Y
0373	108N		A	CLINIC	AHC DEF GEN SUP CNTR	AHC DEF GEN SUP CNTR	RICHMOND	US	VA	RICHMOND	23219		02	Y	0122	0122		NARMC	N
0374	108O		A	CLINIC	AHC FT. PICKETT	AHC FT. PICKETT	FT. PICKETT	US	VA	BLACKSTONE	23824		02	Y	0121	0121		NARMC	N
0375	102P		A	CLINIC	AP HILL AHC	AP HILL AHC	FT. A. P. HILL	US	VA	AP HILL	22427		01	Y	0123	0123		NARMC	N
0376	108Q		A	INACT	OCC NSG OFC-CHARLOTTESVILLE	OCC NSG OFC CHARLOTTESVILLE	CHARLOTTESVILLE	US	VA	CHARLOTTESVILLE	22901		02	Y	0122	0122		NARMC	N
0377			N	CLINIC	NAS NORFOLK NRMC/BC	NAS NORFOLK NRMC/BC	NORFOLK	US	VA		23511		02	Y	0377			XXXX	N
0378	32529		N	CLINIC	NBMC LITTLE CREEK	NBMC LITTLE CREEK	NORFOLK	US	VA	NORFOLK	23521		02	Y	0124	0124		XXXX	Y
0379			N	INACT	BRMCL NSC NORFOLK	BRMCL NSC NORFOLK	NORFOLK	US	VA	NORFOLK	23512		02	Y	0379			XXXX	N
0380	32532		N	CLINIC	NBMC NSY NORFOLK	NBMC NSY NORFOLK	PORTSMOUTH	US	VA	PORTSMOUTH	23709		02	Y	0124	0124		XXXX	Y
0381	32533		N	CLINIC	NBMC YORKTOWN	NBMC YORKTOWN	YORKTOWN	US	VA	YORKTOWN	23691		02	Y	0124	0124		XXXX	Y
0382	46106		N	CLINIC	NBMC DAM NECK	NBMC DAM NECK	VIRGINIA BEACH	US	VA	VIRGINIA BEACH	23461		02	Y	0124	0124		XXXX	Y
0383			N	INACT	ATLANTIC NRMC/BC	ATLANTIC NRMC/BC	ATLANTIC VA	US	VA		23511		02	Y	0702			XXXX	N
0384	30773		N	INACT	NBMC ARLINGTON ANNEX	NBMC ARLINGTON ANNEX	ARLINGTON	US	DC	ARLINGTON	20370		01	Y	0067	0067		XXXX	Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0385	00231	N00231	N	CLINIC	NMCL QUANTICO	NMCL QUANTICO	QUANTICO	US	VA	QUANTICO	22134		01	Y	0385	0385		HSO(NOR)	Y
0386	32639		N	CLINIC	NBMC DAHLGREN	NBMC DAHLGREN	DAHLGREN	US	VA	DAHLGREN	22448		01	Y	0067	0067		XXXX	Y
0387	32528		N	CLINIC	NBMC OCEANA	NBMC OCEANA	VIRGINIA BEACH	US	VA	VIRGINIA BEACH	23460		02	Y	0124	0124		XXXX	Y
0388	46108		N	INACT	SUBACT LANFLT-NORFOLK	SUBACT LANFLT	NORFOLK	US	VA	NORFOLK	23511		02	Y	0702			XXXX	N
0389	102O		A	INACT	AHC DAVIDSON AAF-FT. BELVOIR	AHC DAVIDSON AAF	FT. BELVOIR	US	VA		22060		01	Y	0123	0123		NARMC	N
0390	100P		A	CLINIC	ANDREW RADER AHC-FT. MYER	ANDREW RADER AHC	FT. MYER	US	VA		22211		01	Y	0123	0123		NARMC	Y
0391	100A		A	INACT	USAHC ARLINGTON HALL	USAHC ARLINGTON HALL	ARLINGTON	US	VA		22212		01	Y	0037	0037		NARMC	N
0392	100C		A	INACT	CAMERON STATION AHC	CAMERON STATION AHC	ALEXANDRIA	US	VA	ALEXANDRIA	22314		01	Y	0037	0037		NARMC	N
0393	102N		A	INACT	VINT HILL FARMS STA AHC	VINT HILL FARMS STA AHC	VINT HILL FARMS	US	VA		22186		01	Y	0123	0123		NARMC	N
0394	170O		A	INACT	YAKIMA FIRING CENTER AHC	YAKIMA FIRING CENTER AHC	YAKIMA	US	WA		98901		11	Y	0125	0125		WRMC	N
0395	5354	FFR4W0	F	CLINIC	62nd MED GRP-MCCHORD	62nd MEDICAL GROUP	MCCHORD AFB	US	WA	TACOMA	98438		11	Y	0395	0395		AMC	Y
0396	65575		N	INACT	NMCL SEATTLE	NMCL SEATTLE	SEATTLE	US	WA	SEATTLE	98115		11	Y	0126	0126		HSO(SD)	N
0397	32586		N	CLINIC	NBMC KEYPORT	NBMC KEYPORT	KEYPORT	US	WA	KEYPORT	98345		11	Y	0126	0126		XXXX	Y
0398	32587		N	CLINIC	NBMC PUGET SOUND	NBMC PUGET SOUND	BREMERTON	US	WA	BREMERTON	98314		11	Y	0126	0126		XXXX	Y
0399	41488		N	INACT	BRMCL NAVFAC PACIFIC BEACH	BRMCL NAVFAC PACIFIC BEACH	PACIFIC BEACH	US	WA	PACIFIC BEACH	98571		11	Y	0399			XXXX	N
0400			N	CLINIC	MDCL ORDSTA LOUISVILLE	MDCL ORDSTA LOUISVILLE	LOUISVILLE	US	KY		40214		05	Y	0400	0400		XXXX	N
0401	32633		N	CLINIC	NBMC LAKEHURST	NBMC LAKEHURST	LAKEHURST	US	NJ	LAKEHURST	08733		01	Y	0067	0067		XXXX	Y
0402	60008		N	INACT	BRMCL VAEXTCARECEN ST. ALBANS	BRMCL VAEXTCARECEN ST. ALBANS	ST. ALBANS	US	NY	ST. ALBANS	11425		01	Y	0099				N
0403	68429		N	INACT	BRMCL NAVSTA NEW YORK	BRMCL NAVSTA NEW YORK	NEW YORK	US	NY	BROOKLYN	11251		01	Y	0035	0035		XXXX	N
0404	32747		N	CLINIC	NMBC SUGAR GROVE	NMBC SUGAR GROVE	NMBC SUGAR GROVE	US	WV	SUGAR GROVE	26815		01	Y	0067	0067		XXXX	Y
0405	32575		N	CLINIC	NBMC MAYPORT	NBMC MAYPORT	MAYPORT	US	FL	MAYPORT	32228		03	Y	0039	0039		XXXX	Y
0407	32553		N	CLINIC	NBMC NTC SAN DIEGO	NBMC NTC SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92133		09	Y	0029	0029		XXXX	Y
0408	101N		A	CLINIC	AHC SENECA	AHC SENECA	SENECA DEPOT	US	NY	ROMULUS	14541		01	Y	0330	0330		NARMC	N
0411			N	INACT	NMCL SAN FRANCISCO	NMCL SAN FRANCISCO	SAN FRANCISCO	US	CA	SAN FRANCISCO	94130		10	Y	0027			XXXX	N
0413	1151	FFPOS0	F	CLINIC	11TH MED GRP-BOLLING	11TH MEDICAL GROUP	BOLLING AFB	US	DC	BOLLING AFB	20332		01	Y	0413	0413		AFDW	Y
0414	41431		N	CLINIC	NBMA NALF SAN CLEMENTE	NBMA NALF SAN CLEMENTE	SAN DIEGO	US	CA	SAN DIEGO	92135		09	Y	0029	0029		XXXX	Y
0415	43684		N	CLINIC	NBMC BRIDGEPORT	NBMC BRIDGEPORT	PICKLE MEADOWS	US	CA	PICKLE MEADOWS	93517		10	Y	0024	0024		XXXX	Y
0416			C	CLINIC	MOBILE USCG CLINIC	MOBILE USCG CLINIC	MOBILE	US	AL		36608		04	Y	0416				Y
0417			C	CLINIC	KETCHIKAN USCG CLINIC	KETCHIKAN USCG CLINIC	KETCHIKAN	US	AK		99901		12	Y	0417				Y
0418			C	CLINIC	USCG CLINIC ALAMEDA	USCG CLINIC ALAMEDA	ALAMEDA	US	CA	ALAMEDA	94501		10	Y	0418				Y
0419			C	CLINIC	PETALUMA USCG CLINIC	PETALUMA USCG CLINIC	PETALUMA	US	CA		94952		10	Y	0419				Y
0420			C	CLINIC	USCG CLINIC DISTRICT OF COLUMB	USCG CLINIC DISTRICT OF COLUMBIA	WASHINGTON DC	US	DC	WASHINGTON	20593		01	Y	0420				Y
0421			C	CLINIC	USCG CLINIC AIR STATION MIAMI	USCG CLINIC AIR STATION MIAMI	AIR STATION MIAMI	US	FL	OPA LOCKA	33054		03	Y	0421				Y
0422			C	CLINIC	CLEARWATER USCG CLINIC	CLEARWATER USCG CLINIC	CLEARWATER	US	FL		34622		03	Y	0422				Y
0423			C	CLINIC	NEW ORLEANS USCG CLINIC	NEW ORLEANS USCG CLINIC	NEW ORLEANS	US	LA		70117		04	Y	0423				Y
0424			C	CLINIC	USCG CLINIC BALTIMORE	USCG CLINIC BALTIMORE	BALTIMORE	US	MD	BALTIMORE	21226		01	Y	0424				Y
0425			C	CLINIC	USCG CLINIC CAPE COD	USCG CLINIC CAPE COD	CAPE COD	US	MA	CAPE COD	02542		01	Y	0425				Y
0426			C	CLINIC	BOSTON USCG CLINIC	BOSTON USCG CLINIC	BOSTON	US	MA		02109		01	Y	0426				Y
0427			C	CLINIC	TRAVERSE CITY USCG CLINIC	TRAVERSE CITY USCG CLINIC	TRAVERSE CITY	US	MI		49684		05	Y	0427				N
0428			C	CLINIC	CAPE MAY USCG CLINIC	CAPE MAY USCG CLINIC	CAPE MAY	US	NJ		08204		01	Y	0428				Y
0429			C	INACT	USCG CLINIC GOVERNORS ISLAND	USCG CLINIC GOVERNORS ISLAND	GOVERNORS ISLAND	US	NY	GOVERNORS ISLAND	10004		01	Y	0429				N
0430			C	CLINIC	ELIZABETH CITY USCG CLINIC	ELIZABETH CITY USCG CLINIC	ELIZABETH CITY	US	NC		27909		02	Y	0430				Y
0431			C	CLINIC	ASTORIA USCG CLINIC	ASTORIA USCG CLINIC	ASTORIA	US	OR		97146		11	Y	0431				Y
0432			C	CLINIC	PORTSMOUTH USCG CLINIC	PORTSMOUTH USCG CLINIC	PORTSMOUTH	US	VA		23703		02	Y	0432				Y
0433			C	CLINIC	YORKTOWN USCG CLINIC	YORKTOWN USCG CLINIC	YORKTOWN	US	VA		23690		02	Y	0433				Y
0434			C	CLINIC	PORT ANGELES USCG CLINIC	PORT ANGELES USCG CLINIC	PORT ANGELES	US	WA		98362		11	Y	0434				Y
0435			C	CLINIC	SEATTLE USCG CLINIC	SEATTLE USCG CLINIC	SEATTLE	US	WA		98134		11	Y	0435				Y
0436	46143		N	CLINIC	BRMCL NAS BELLE CHASE	BRMCL NAS BELLE CHASE	NEW ORLEANS	US	LA	NEW ORLEANS	70146		04	Y	0038	0038		XXXX	Y
0437	010N		A	CLINIC	SCHOFIELD BARRACKS AHC	SCHOFIELD BARRACKS AHC	SCHOFIELD BARRACKS	US	HI		96786		12	Y	0052	0052		PRMC	Y
0438	111O		A	CLINIC	HAMILTON AINESWORTH AHC	HAMILTON AINESWORTH AHC	FT. HAMILTON	US	NY		11252		01	Y	0086	0086		NARMC	N
0439	104P		A	INACT	USAHC WATERTOWN ARSENAL	USAHC WATERTOWN ARSENAL	WATERTOWN ARSENAL	US	NY		13601		01	Y	0330	0330		NARMC	N
0440	112N		A	INACT	STEWART SUBPOST AHC	STEWART SUBPOST AHC	WEST POINT	US	NY	WEST POINT	12550		01	Y	0086	0086		NARMC	Y
0441	109U		A	CLINIC	NEW CUMBERLAND ARMY DEPOT AHC	NEW CUMBERLAND ARMY DEPOT AHC	NEW CUMBERLAND DEPOT	US	PA		17070		01	Y	0069	0069		NARMC	N
0442	105N		A	INACT	PHILADELPHIA DPC	PHILADELPHIA DPC	PHILADELPHIA	US	PA		19101		01	Y	0082	0082		NARMC	N
0443	120Q		A	CLINIC	TOOELE ARMY DEPOT AHC	TOOELE ARMY DEPOT AHC	TOOELE ARMY DEPOT	US	UT	TOOELE	84074		08	Y	0032	0032		GPRMC	N
0444	120P		A	INACT	OGDEN AHC	OGDEN AHC	OGDEN DEFENSE DEPOT	US	UT	OGDEN	84401		08	Y	0032	0032		GPRMC	N
0445			F	DENTAL	USAF DENTAL CLINIC COLUMBUS	USAF DENTAL CLINIC COLUMBUS	COLUMBUS AFB	US	MS	COLUMBUS	39710		04	Y	0074	0074		AETC	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0446			F	INACT	KINGSLEY FIELD USAF/HDC	KINGSLEY FIELD USAF/HDC	KINGSLEY FIELD	US	OR		97601		11	Y					N
0447			F	INACT	CRAIG USAF/HDC	CRAIG USAF/HDC	CRAIG AFB	US	AL		36701		04	Y					N
0448			F	INACT	KINCHELOE USAF/HDC	KINCHELOE USAF/HDC	KINCHELOE AFB	US	MI		49788		05	Y	0072				N
0449	PM51	FFQ860	F	INACT	24th MED GRP-HOWARD	24th MEDICAL GROUP	HOWARD AFB	PM		PANAMA CITY	34001		15	N	0449	0449		ACC	Y
0450	35760		N	DENTAL	NBDC NEW LONDON	NBDC NEW LONDON	GROTON	US	CT	GROTON	06340		01	Y	0484	0484			N
0451	35750		N	DENTAL	BRDCL NAVAL ACADEMY	BRDCL NAVAL ACADEMY	ANNAPOLIS	US	MD	ANNAPOLIS	21402		01	Y	0495	0495			N
0452	35751		N	DENTAL	BRDCL NAS PATUXENT RIVER	BRDCL NAS PATUXENT RIVER	PATUXENT RIVER	US	MD		20670		01	Y	0495	0495			N
0453	39075		N	DENTAL	BRDCL NAS WHIDBEY ISLAND	BRDCL NAS WHIDBEY ISLAND	OAK HARBOR	US	WA	OAK HARBOR	98278		11	Y	0489	0489			N
0454	39077		N	INACT	BRDCL NAVSTA SEATTLE	BRDCL NAVSTA SEATTLE	SEATTLE	US	WA	SEATTLE	98115		11	Y	0489	0489			N
0455	41627		N	DENTAL	BRDCL MCAS CHERRY POINT	BRDCL MCAS CHERRY POINT	HAVELOCK	US	NC	HAVELOCK	28533		02	Y	0492	0492			N
0456	62753	N62753	N	DENTAL	NDC MIDLANT NORFOLK	NDC MIDLANT NORFOLK	NORFOLK	US	VA	NORFOLK	23511		02	Y	0456	0456			N
0457	62594	N62594	N	DENTAL	NDC CAMP PENDLETON	NDC CAMP PENDLETON	CAMP PENDLETON	US	CA		92055		09	Y	0457	0457			N
0458	62947		N	INACT	BRDCL LONG BEACH	BRDCL LONG BEACH	LONG BEACH	US	CA	LONG BEACH	90822		09	Y	0485	0485			N
0459	62842		N	INACT	BRDENCL PHILADELPHIA	BRDENCL PHILADELPHIA	PHILADELPHIA	US	PA	PHILADELPHIA	19145		01	Y	0484	0484			N
0460	41773		N	DENTAL	BRDCL NAS MEMPHIS	BRDCL NAS MEMPHIS	MILLINGTON	US	TN	MILLINGTON	38054		04	Y	0490	0490			N
0461	41774		N	DENTAL	NBDC PORTSMOUTH NH	NBDC PORTSMOUTH NH	PORTSMOUTH	US	NH	PORTSMOUTH	03801		01	Y	0484	0484			N
0462	46487	N46487	N	INACT	NBMC CLEVELAND	NBMC CLEVELAND	CLEVELAND	US	OH	CLEVELAND	44199		05	Y	0056	0056		XXXX	N
0463	11221		N	INACT	NRMC/BC FLT MAR FORCE PACIFIC-	NRMC/BC FLT MAR FORCE PACIFIC-CAMP PENDLET	CAMP PENDLETON	US	CA		92055		09	Y	0463			XXXX	N
0464	106O		A	CLINIC	AHC FT. STORY	AHC FT. STORY	FT. STORY	US	VA	FT. STORY	23459		02	Y	0121	0121		NARMC	Y
0465	35759		N	DENTAL	BRDCL NAS SOUTH WEYMOUTH	BRDCL NAS SOUTH WEYMOUTH	SOUTH WEYMOUTH	US	MA	SOUTH WEYMOUTH	02190		01	Y	0484	0484			N
0466	41775		N	DENTAL	NBDC BRUNSWICK	NBDC BRUNSWICK	BRUNSWICK	US	ME	BRUNSWICK	04011		01	Y	0484	0484			N
0467	41776		N	DENTAL	NBDC WINTER HARBOR	NBDC WINTER HARBOR	WINTER HARBOR	US	ME	WINTER HARBOR	04693		01	Y	0484	0484			N
0468	41911		N	INACT	BRDCL NAVSTA ADAK	BRDCL NAVSTA ADAK	ADAK	US	AK	ADAK	96506		12	Y	0489	0489			N
0469	35723		N	DENTAL	BRDCL NAS LEMOORE	BRDCL NAS LEMOORE	LEMOORE	US	CA	LEMOORE	93245		10	Y	0485	0485			N
0470			A	DENTAL	USADC FT. SHAFTER	USADC FT. SHAFTER	FT. SHAFTER	US	HI		96858		12	Y	0052	0052		PRMC	N
0471	125A		A	DENTAL	USADC FT. MCCOY	USADC FT. MCCOY	FT. MCCOY	US	WI		54659		05	Y	0061	0061		NARMC	N
0475	41797		N	DENTAL	BRDCL NAVACT LONDON	BRDCL NAVACT LONDON	LONDON	UK		LONDON	09499		13	N	0820	0820			N
0476	62313	N62313	N	DENTAL	NDC PEARL HARBOR	NDC PEARL HARBOR	PEARL HARBOR	US	HI	PEARL HARBOR	96818		12	Y	0476	0476			N
0477	35749		N	DENTAL	BRDCL MCDEC QUANTICO	BRDCL MCDEC QUANTICO	QUANTICO	US	VA	QUANTICO	22134		01	Y	0495	0495			N
0478	35743		N	DENTAL	NBDC PORT HUENEME	NBDC PORT HUENEME	PORT HUENEME	US	CA	PORT HUENEME	93043		09	Y	0485	0485			N
0480			F	INACT	WEBB AFB	WEBB AFB	WEBB AFB	US	TX	BIG SPRINGS	79720		06	Y					N
0481	109D		A	CLINIC	TMC ABERDEEN PROVING GROUND	TMC ABERDEEN PROVING GROUND	ABERDEEN PROVING GROUND	US	MD	ABERDEEN PROVING GROUND	21005		01	Y	0069	0069		NARMC	N
0484	66023	N66023	N	DENTAL	NDC NORTHEAST	NDC NORTHEAST	NEWPORT	US	RI	NEWPORT	02840		01	Y	0484	0484			N
0485	66022	N66022	N	DENTAL	NDC SOUTHWEST	NDC SOUTHWEST	SAN DIEGO	US	CA	SAN DIEGO	92136		09	Y	0485	0485			N
0486	65999	N65999	N	INACT	NDC CHARLESTON	NDC CHARLESTON	CHARLESTON	US	SC	CHARLESTON	29408		03	Y	0486	0486			N
0487	68496	N68496	N	INACT	BDC ORLANDO	BDC ORLANDO	ORLANDO	US	FL	ORLANDO	32813		03	Y	0488	0488			N
0488	68444	N68444	N	DENTAL	NDC SOUTHEAST	NDC SOUTHEAST	JACKSONVILLE	US	FL	JACKSONVILLE	32214		03	Y	0488	0488			N
0489	68443	N68443	N	DENTAL	NDC NORTHWEST	NDC NORTHWEST	BREMERTON	US	WA	BREMERTON	98314		11	Y	0489	0489			N
0490	68441	N68441	N	DENTAL	NDC GULFCOAST	NDC GULFCOAST	PENSACOLA	US	FL	PENSACOLA	32512		04	Y	0490	0490			N
0491	68411	N68411	N	DENTAL	NDC PARRIS ISLAND	NDC PARRIS ISLAND	PARRIS ISLAND	US	SC	PARRIS ISLAND	29905		03	Y	0491	0491			N
0492	68410	N68410	N	DENTAL	NDC CAMP LEJEUNE	NDC CAMP LEJEUNE	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0492	0492			N
0493	68409		N	INACT	BRDCL SAN FRANCISCO	NDC SAN FRANCISCO	SAN FRANCISCO	US	CA	SAN FRANCISCO	94130		10	Y	0485	0485			N
0494	68326	N68326	N	DENTAL	NDC GREAT LAKES	NDC GREAT LAKES	GREAT LAKES	US	IL	GREAT LAKES	60088		05	Y	0494	0494			N
0495	0608A	N0608A	N	DENTAL	NNDC BETHESDA	NNDC BETHESDA	BETHESDA	US	MD	BETHESDA	20814		01	Y	0495	0495			N
0499	33179		N	DENTAL	BRDCL MCB CAMP H M SMITH	BRDCL MCB CAMP H M SMITH	CAMP SMITH	US	HI	CAMP SMITH	96861		12	Y	0476	0476			N
0500	42345		N	DENTAL	NBDC SUPSHIP PASCAGOULA	NBDC SUPSHIP PASCAGOULA	PASCAGOULA	US	MS	PASCAGOULA	39567		04	Y	0490	0490			N
0501			N	INACT	NRDC/BDC SCOTIA	NRDC/BDC SCOTIA	SCOTIA	US	NY		12302		01	Y	0035				N
0502	00Y1		A	HOSP	399TH CSH (TOE)	399th COMBAT SUPPORT HOSPITAL (TOE)		US	MA	TAUNTON	02780	2399	01	Y	0502				N
0505	44477		N	CLINIC	BRMCL LAFAYETTE RIVER	BRMCL LAFAYETTE RIVER	NORFOLK	US	VA	NORFOLK	23508		02	Y	0505	0505		XXXX	N
0506	12000		N	INACT	BRCL MCFMF 2ND MARINE DIV. NC	BRCL MCFMF 2ND MARINE DIV. NC	NORTH CAROLINA	US	NC		28542		02	Y	0506			XXXX	N
0507	20041		N	INACT	BRCL MCFMF CAMP LEJEUNE NC	BRCL MCFMF CAMP LEJEUNE NC	CAMP LEJEUNE	US	NC		28542		02	Y	0507			XXXX	N
0508	32510		N	CLINIC	NBMC NAVSTA SEWELLS	NBMC NAVSTA SEWELLS	NORFOLK	US	VA	NORFOLK	23511		02	Y	0124	0124		XXXX	Y
0509	32540		N	CLINIC	NBMC SEAL BEACH	NBMC SEAL BEACH	SEAL BEACH	US	CA	SEAL BEACH	90740		09	Y	0024	0024		XXXX	N
0510	32541		N	INACT	NBMC EL TORO	NBMC EL TORO	EL TORO	US	CA	EL TORO	92709		09	Y	0024	0024		XXXX	N
0511	32543		N	CLINIC	BRMCL WPNSTA CHARLESTON	BRMCL WPNSTA CHARLESTON	GOOSE CREEK	US	SC	GOOSE CREEK	29408		03	Y	0103	0103		XXXX	Y
0512	32545		N	INACT	BRMCL NAVSHIPYD CHARLESTON	BRMCL NAVSHIPYD CHARLESTON	CHARLESTON	US	SC	CHARLESTON	29408		03	Y	0103	0103		XXXX	N
0513	32561		N	CLINIC	BRMCL NAVTECHTRACEN PENSACOLA	BRMCL NAVTECHTRACEN PENSACOLA	PENSACOLA	US	FL	PENSACOLA	32511		04	Y	0038	0038		XXXX	Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0514			N	INACT	NMCL WASH-DUP-SEE 0703	NMCL WASH-DUP-SEE 0703	WASHINGTON DC	US	DC				01	Y	0067				N
0515	32565		N	CLINIC	NBMC NAVSEC WASHINGTON	NBMC NAVSEC WASHINGTON	WASHINGTON DC	US	DC	WASHINGTON	20393		01	Y	0067	0067		XXXX	N
0516	32598		N	INACT	BRMCL NAVSTA MARE ISLAND	BRMCL NAVSTA MARE ISLAND	VALLEJO	US	CA	VALLEJO	94592		10	Y	0485	0027		XXXX	N
0517	32643		N	CLINIC	NBMC KEY WEST	NBMC KEY WEST	KEY WEST	US	FL	KEY WEST	33040		03	Y	0039	0039		XXXX	Y
0518	45009		N	CLINIC	BRMAX NCTC GREAT LAKES	BRMAX NCTC GREAT LAKES	GREAT LAKES	US	IL	GREAT LAKES	60088		05	Y	0056	0056		XXXX	N
0519	32804		N	CLINIC	NBMC CHESAPEAKE	NBMC CHESAPEAKE	CHESAPEAKE	US	VA	CHESAPEAKE	23322		02	Y	0124	0124		XXXX	Y
0520	33161		N	INACT	BRMCL NALF CROWS LANDING	BRMCL NALF CROWS LANDING	CROWS LANDING	US	CA		95313		10	Y	0027	0027		XXXX	N
0521		N39368	N	INACT	BH GULFPORT	BH GULFPORT	GULFPORT	US	MS	GULFPORT	39501		04	Y	0038			XXXX	N
0522	35688		N	CLINIC	NBMC ANDREWS AFB	NBMC ANDREWS AFB	ANDREWS AFB	US	DC	ANDREWS-AFB	20374		01	Y	0067	0067		XXXX	Y
0523			N	INACT	BRMCL NTC GRT LAKES EXSTS AS19	BRMCL NTC GREAT LAKES EXISTS AS 1959	GREAT LAKES	US	IL	GREAT LAKES			05	Y	0056				N
0524	41742		N	CLINIC	NBMA BARKING SANDS	NBMA BARKING SANDS	KAUAI	US	HI	KAUAI	96752		12	Y	0280	0280		XXXX	N
0525	32637		N	CLINIC	BRMCL BANCRIFT GAKK-USNA	BRMCL NAVAL ACADEMY ANNAPOLIS	ANNAPOLIS	US	MD	ANNAPOLIS	21402		01	Y	0306	0306		XXXX	N
0526	62287		N	INACT	BRMCL SAN FRANCISCO	BRMCL SAN FRANCISCO	SAN FRANCISCO	US	CA		94129		10	Y	0028	0028		XXXX	N
0527	46141		N	INACT	BRMAX PASCAGOULA	BRMAX PASCAGOULA	PASCAGOULA	US	MS	PASCAGOULA	39567		04	Y	0038	0038		XXXX	Y
0528	32609		N	CLINIC	BRMCL NSY PEARL HARBOR	BRMCL NSY PEARL HARBOR	PEARL HARBOR	US	HI	PEARL HARBOR	96860		12	Y	0280	0280		XXXX	N
0529			N	INACT	BRMCL WPNSTA ANNEX ST. JULIENS	BRMCL WPNSTA ANNEX ST. JULIENS CK PORTSMOU	PORTSMOUTH	US	VA		23708		02	Y	0529			XXXX	N
0530	63406		N	INACT	BRCL NSSF SAN DIEGO	BRCL NSSF SAN DIEGO	SAN DIEGO	US	CA		92136		09	Y	0530			XXXX	N
0531	010C		A	INACT	TMC-3-NORTH 25th-SCHOFIELD BKS	TMC-3-NORTH 25th-SCHOFIELD BKS	SCHOFIELD BARRACKS	US	HI		96857		12	Y	0052	0052		PRMC	N
0532	010D		A	INACT	TMC-2-QUAD B-SCHOFIELD BKS	TMC-2-QUAD B-SCHOFIELD BKS	SCHOFIELD BARRACKS	US	HI		96857		12	Y	0052	0052		PRMC	N
0533	010E		A	INACT	TMC SOUTH 25TH HI	TMC SOUTH 25TH HI	HAWAII	US	HI		96857		12	Y	0052			PRMC	N
0534	010F		A	CLINIC	TMC-1-SCHOF 25th-SCHOFIELD BKS	TMC-1-SCHOFIELD 25th	SCHOFIELD BARRACKS	US	HI		96857		12	Y	0052	0052		PRMC	Y
0535	010G		A	INACT	25TH INF DIV HI	25TH INF DIV HI	HAWAII	US	HI		96857		12	Y	0052			PRMC	N
0536	0109		A	INACT	25TH INF DIV OFF HI	25TH INF DIV OFF HI	HAWAII	US	HI		96857		12	Y	0052			PRMC	N
0537	011A		A	INACT	TMC-FT. RICHARDSON	TMC FT. RICHARDSON	FT. RICHARDSON	US	AK	FT. RICHARDSON	99505		12	Y	0005	0005		WRMC	N
0538	011O		A	INACT	222 AVN MED CLNIC-FT. WAINWRIG	222 AVN MED CLINIC	FT. WAINWRIGHT	US	AK	FT. WAINWRIGHT	99703		12	Y	0005	0005		WRMC	N
0539	0112		A	INACT	222 AVN BN-FT. WAINWRIGHT AK	222 AVN BN-FT. WAINWRIGHT AK	FT. WAINWRIGHT	US	AK		99703		12	Y	0005			WRMC	N
0540	0119		A	INACT	6TH ID(L)-FT. WAINWRIGHT	6TH ID(L)-FT. WAINWRIGHT	FT. WAINWRIGHT	US	AK		99505		12	Y	0005	0005		WRMC	N
0541	109W		A	INACT	10 CBT SPT HOSP-DUPID 0550	10 CBT SPT HOSP-DUPLICATE DMISID 0550	DUPLICATE DMISID 0550	US	PA				01	Y	0069				N
0542	1092		A	INACT	42ND FLD HOSP-INDIANTOWN GAP	42ND FLD HOSP-INDIANTOWN GAP	FT. INDIANTOWN GAP	US	PA		17003		01	Y	0069			XXXX	N
0543	1099		A	INACT	15TH CBT SPT HOSP-INDIANTOWN	15TH CBT SPT HOSP-INDIANTOWN GAP	FT. INDIANTOWN GAP	US	PA		17003		01	Y	0069			XXXX	N
0544	105O		A	INACT	USAHC FRNKFRD ARS PHILADELPHIA	USAHC FRNKFRD ARS PHILADELPHIA	FRANKFORD ARSENAL	US	PA		19137		01	Y	0069			NARMC	N
0545	109P		A	CLINIC	OHC EDGEWOOD ARS	OHC EDGEWOOD ARS	EDGEWOOD	US	MD		21010		01	Y	0069	0069		NARMC	Y
0546	109Q		A	INACT	CEHC EDGEWOOD ARS-ABERDEEN PRO	CEHC EDGEWOOD ARS-ABERDEEN PROVING GROUND	ABERDEEN PROVING GRND	US	MD		21010		01	Y	0069			NARMC	N
0547	109A		A	INACT	TMC-1-KIMBROUGH-FT. MEADE	TMC-1-KIMBROUGH-FT. MEADE	FT. MEADE	US	MD		20755		01	Y	0069			NARMC	N
0548	109B		A	INACT	TMC-2-KIMBROUGH-FT. MEADE	TMC-2-KIMBROUGH-FT. MEADE	FT. MEADE	US	MD		20755		01	Y	0069			NARMC	N
0549	109C		A	INACT	TMC-3-KIMBROUGH-FT. MEADE	TMC-3-KIMBROUGH-FT. MEADE	FT. MEADE	US	MD		20755		01	Y	0069			NARMC	N
0550	11B1		A	INACT	10 CBT SPT HOSP (TOE)	10 CBT SPT HOSP (TOE)	FT. MEADE	US	MD	FT. MEADE	20755		01	Y	0069			XXXX	N
0551	102A		A	INACT	AHC NORTH POST-FT. BELVOIR	AHC NORTH POST	FT. BELVOIR	US	VA		22060		01	Y	0123	0123		NARMC	N
0552	102B		A	INACT	AHC SOUTH POST-FT. BELVOIR	AHC SOUTH POST	FT. BELVOIR	US	VA		22060		01	Y	0123	0123		NARMC	N
0553	106A		A	INACT	TMC-1-FT. EUSTIS	TMC-1-FT. EUSTIS	FT. EUSTIS	US	VA	FT. EUSTIS	23604		02	Y	0121	0121		NARMC	N
0554	106B		A	INACT	TMC-2-MCDONALD-FT. EUSTIS	TMC-2-MCDONALD-FT. EUSTIS	FT. EUSTIS	US	VA		23604		02	Y	0121			NARMC	N
0555	108B		A	INACT	TMC-1-KENNER-FT. LEE	TMC-1-KENNER-FT. LEE	FT. LEE	US	VA		23801		02	Y	0122	0122		NARMC	N
0556	108C		A	INACT	TMC-2-KENNER-FT. LEE	TMC-2-KENNER-FT. LEE	FT. LEE	US	VA		23801		02	Y	0122	0122		NARMC	N
0557	108A		A	INACT	OHC-FT. LEE	OHC-FT. LEE	FT. LEE	US	VA		23801		02	Y	0122	0122		NARMC	N
0558	100N		A	INACT	CEHC D C SYSTEM-WASHINGTON DC	CEHC D C SYSTEM-WASHINGTON DC	WASHINGTON DC	US	DC		20599		01	Y	0037			NARMC	N
0559	100Q		A	INACT	USAHC FORREST BLDG-WASHINGTON	USAHC FORREST BLDG-WASHINGTON DC	WASHINGTON DC	US	DC		20599		01	Y	0037			NARMC	N
0560			A	INACT	GUTHRIE AHC-DUP OF 0330	GUTHRIE AHC-DUP OF 0330	FT. DRUM	US	NY		13601		01	Y	0330			NARMC	N
0561			A	INACT	TMC-1-PATTERSON-FT. MONMOUTH	TMC-1-PATTERSON-FT. MONMOUTH	FT. MONMOUTH	US	NJ		07703		01	Y	0081			NARMC	N
0562			A	INACT	TMC-2-PATTERSON-FT. MONMOUTH	TMC-2-PATTERSON-FT. MONMOUTH	FT. MONMOUTH	US	NJ		07703		01	Y	0081			NARMC	N
0563	103A		A	INACT	TMC-3-FT. BRAGG	TMC-3-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0564	103I		A	INACT	TMC-9-FT. BRAGG	TMC-9-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0565	103J		A	INACT	TMC-10-FT. BRAGG	TMC-10-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0566	103K		A	INACT	TMC-11-FT. BRAGG	TMC-11-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0567	103B		A	INACT	TMC-12-FT. BRAGG	TMC-12-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0568	103L		A	INACT	TMC-13-FT. BRAGG	TMC-13-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0569	103C		A	INACT	TMC-15-FT. BRAGG	TMC-15-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0570			A	CLINIC	USAOHC FT. BRAGG	USAOHC FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0571	103D		A	INACT	TMC-17-FT. BRAGG	TMC-17-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0572	103E		A	INACT	TMC-19-WOMACK-FT. BRAGG	TMC-19-WOMACK-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089			NARMC	N
0573	103F		A	INACT	TMC-20-FT. BRAGG	TMC-20-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0574	103G		A	INACT	TMC-21-FT. BRAGG	TMC-21-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0575	103H		A	INACT	TMC-22-FT. BRAGG	TMC-22-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0576	103N		A	CLINIC	OCC HLTH NSG OFF-SUNNY POINT	OCC HLTH NSG OFF-SUNNY POINT	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0577			A	CLINIC	USA PHYSICAL EXAM CENTER	USA PHYSICAL EXAM CENTER	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
0578	1032		A	INACT	JFK MEDICAL CENTER-FT. BRAGG	JFK MEDICAL CENTER-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089			XXXX	N
0579	1039		A	INACT	307th MED BTN-82nd AIRBORNE	307th MED BTN-82nd AIRBORNE	FT. BRAGG	US	NC		28307		02	Y	0089	0089		XXXX	N
0580	11D1		A	HOSP	28TH CSH (TOE)	28th COMBAT SUPPORT HOSPITAL (TOE)	FT BRAGG	US	NC		28307		02	Y	0089			XXXX	N
0581	104A		A	INACT	TMC-1-CUTLER-FT. DEVENS	TMC-1-CUTLER-FT. DEVENS	FT. DEVENS	US	MA		01433		01	Y	0070			NARMC	N
0582	104B		A	INACT	TMC-2-CUTLER-FT. DEVENS	TMC-2-CUTLER-FT. DEVENS	FT. DEVENS	US	MA		01433		01	Y	0070			NARMC	N
0583	104C		A	INACT	TMC-4-CUTLER-FT. DEVENS	TMC-4-CUTLER-FT. DEVENS	FT. DEVENS	US	MA		01433		01	Y	0070			NARMC	N
0584	104D		A	INACT	TMC-10-SPEC-FT. DEVENS	TMC-10-SPEC-FT. DEVENS	FT. DEVENS	US	MA		01433		01	Y	0070	0070		NARMC	N
0585	1218		A	INACT	10 SPEC FORCES-FT. CARSON	10 SPEC FORCES-FT. CARSON	FT. CARSON	US	CO		80913		08	Y	0585			XXXX	N
0586	111B		A	INACT	TMC-4-FT. HANCOCK	TMC-4-FT. HANCOCK	FT. HANCOCK	US	NJ		07732		01	Y	0081			NARMC	N
0587	105A		A	INACT	TMC-2-WALSON-FT. DIX	TMC-2-WALSON-FT. DIX	FT. DIX	US	NJ		08640		01	Y	0082	0082		NARMC	N
0588	105B		A	INACT	TMC-4-FT. DIX	TMC-4-FT. DIX	FT. DIX	US	NJ		08640		01	Y	0082	0082		NARMC	N
0589	105C		A	INACT	TMC-5-WALSON-FT. DIX	TMC-5-WALSON-FT. DIX	FT. DIX	US	NJ		08640		01	Y	0082			NARMC	N
0590	105D		A	INACT	TMC-7-FT. DIX	TMC-7-FT. DIX	FT. DIX	US	NJ		08640		01	Y	0082	0082		NARMC	N
0591	105E		A	INACT	TMC-9-FT. DIX	TMC-9-FT. DIX	FT. DIX	US	NJ		08640		01	Y	0082	0082		NARMC	N
0592	107A		A	INACT	TMC-1-IRELAND-FT. KNOX	TMC-1-IRELAND	FT. KNOX	US	KY		40121		05	Y	0061	0061		NARMC	N
0593	107D		A	INACT	TMC-2-IRELAND-FT. KNOX	TMC-2-IRELAND	FT. KNOX	US	KY		40121		05	Y	0061	0061		NARMC	N
0594	107C		A	INACT	TMC-3-IRELAND-FT. KNOX	TMC-3-IRELAND	FT. KNOX	US	KY		40121		05	Y	0061	0061		NARMC	N
0595	107B		A	INACT	TMC-4-IRELAND-FT. KNOX	TMC-4-IRELAND	FT. KNOX	US	KY		40121		05	Y	0061	0061		NARMC	N
0596			A	INACT	TMC (CENT) IRELAND-FT. KNOX	TMC (CENT) IRELAND-FT. KNOX	FT. KNOX	US	KY		40121		05	Y	0061			NARMC	N
0597	107E		A	INACT	TMC (AVN) IRELAND-FT. KNOX	TMC (AVN) IRELAND	FT. KNOX	US	KY		40121		05	Y	0061	0061		NARMC	N
0598	1079		A	INACT	TMC-194-IRELAND-FT. KNOX	TMC-194-IRELAND-FT. KNOX	FT. KNOX	US	KY		40121		05	Y	0061	0061		XXXX	N
0599	11E1		A	CLINIC	42nd FIELD HOSP-FT. KNOX	42nd FIELD HOSPITAL	FT. KNOX	US	KY		40121		05	Y	0061	0061		XXXX	N
0601	0391	WBKAAA	A	INACT	USA HOSP AUGSBURG	USA HOSP AUGSBURG	AUGSBURG	GM			09458		13	N	0609	0608		ERMC	N
0602	0371	WBJ8AA	A	INACT	USA HOSP BAD CANNSTATT	USA HOSP BAD CANNSTATT	BAD CANNSTATT	GM					13	N	0606	0606		ERMC	N
0603	0311	W36EAA	A	INACT	USA HOSP BERLIN	USA HOSP BERLIN	BERLIN	GM			09611		13	N	0603	0603		ERMC	N
0604	033H	WBJLAA	A	INACT	USA HOSP BREMERHAVEN	USA HOSP BREMERHAVEN	BREMERHAVEN	GM			09069		13	N	0606	0605		ERMC	N
0605	034Y	WBJYAA	A	INACT	AHC FRANKFURT	AHC FRANKFURT	FRANKFURT	GM			09039		13	N	0606	0605		ERMC	N
0606	0341	W1HJAA	A	HOSP	HEIDELBERG MEDDAC	HEIDELBERG MEDDAC	HEIDELBERG	GM		HEIDELBERG	09102		13	N	0606	0606		ERMC	Y
0607	0351	W1HHAA	A	HOSP	LANDSTUHL REGIONAL MEDCEN	LANDSTUHL REGIONAL MEDCEN	LANDSTUHL	GM			09102		13	N	0607	0607		ERMC	Y
0608	0361	WBKRAA	A	INACT	AHC NUERNBERG	AHC NUERNBERG	NUERNBERG	GM			09015		13	N	0608	0608		ERMC	N
0609	0381	W383AA	A	HOSP	WUERZBURG MEDDAC	WUERZBURG MEDDAC	WUERZBURG	GM		WUERZBURG	09244		13	N	0609	0609		ERMC	Y
0610	0711	W3FBAA	A	CLINIC	USA MEDDAC-CAMP ZAMA	USA MEDDAC-CAMP ZAMA	CAMP ZAMA	JA			96343		14	N	0610	0610		PRMC	Y
0611	0421	W1HH08	A	CLINIC	AHC VICENZA	AHC VICENZA	VICENZA	IT		VICENZA	09630		13	N	0607	0607		ERMC	Y
0612	0611	WH3SAA	A	HOSP	121st GEN HOSP-SEOUL	121st GENERAL HOSPITAL	SEOUL	KS					14	N	0612	0612		18TH	Y
0613	0121	W2BFAA	A	INACT	GORGAS ACH	GORGAS ACH	GORGAS	PM			34004		15	N	0613	0613		SCHSSA	N
0614	0211	W1HH07	A	CLINIC	AHC SHAPE	AHC SHAPE	SHAPE	BE		MONS	09705		13	N	0607	0607		ERMC	Y
0615	61564	N61564	N	HOSP	NH GUANTANAMO BAY	NH GUANTANAMO BAY	GUANTANAMO BAY	CU		GUANTANAMO BAY	09593		15	N	0615	0615		HSO(NOR)	Y
0616	65428	N65428	N	HOSP	NH ROOSEVELT ROADS-CEIBA	NH ROOSEVELT ROADS	CEIBA	RQ	PR	CEIBA	34051		15	Y	0616	0616		HSO(NOR)	Y
0617	66096	N66096	N	HOSP	NH NAPLES	NH NAPLES	NAPLES	IT		NAPLES	09520		13	N	0617	0617		HSO(NOR)	Y
0618	66101	N66101	N	HOSP	NH ROTA	NH ROTA	ROTA	SP		ROTA	09539		13	N	0618	0618		HSO(NOR)	Y
0619	65491	N65491	N	INACT	NH SUBIC BAY	NH SUBIC BAY	SUBIC BAY	RP		SUBIC BAY	96650		14	N	0619	0619		HSO(SD)	N
0620	68096	N68096	N	HOSP	NH GUAM-AGANA	NH GUAM	AGANA	GQ	GU	AGANA	96630		14	Y	0620	0620		HSO(SD)	Y
0621	68470	N68470	N	HOSP	NH OKINAWA	NH OKINAWA	OKINAWA	JA		OKINAWA	96230		14	N	0621	0621		HSO(SD)	Y
0622	68292	N68292	N	HOSP	NH YOKOSUKA	NH YOKOSUKA	YOKOSUKA	JA		YOKOSUKA	98762		14	N	0622	0622		HSO(SD)	Y
0623	68875	N68875	N	HOSP	NH KEFLAVIK	NH KEFLAVIK	KEFLAVIK	IC		KEFLAVIK	09571		13	N	0623	0623		HSO(NOR)	Y
0624	39163	N39163	N	HOSP	NH SIGONELLA	NH SIGONELLA	NAS SIGONELLA	IT		NAS SIGONELLA	09627		13	N	0624	0624		HSO(NOR)	Y
0625	35275		N	CLINIC	BMC IWAKUNI	BRMCL IWAKUNI	MCAS IWAKUNI	JA		IWAKUNI	96310		14	N	0622	0622		XXXX	Y
0626	GM59	FFV8X0	F	INACT	52nd MED GRP-BITBURG	52nd MEDICAL GROUP	BITBURG AB	GM		BITBURG	09132		13	N	0626	0626		USAFE	N
0627	GE60	FFV8N0	F	INACT	583rd MED SQUAD-HAHN	583rd MEDICAL SQUADRON	HAHN AB	GM		HAHN	09109		13	N	0627	0627		USAFE	N
0628	GE56	FFBW50	F	INACT	7100th CSW MED CEN-WIESBADEN	7100th CSW MEDICAL CENTER	WIESBADEN AB	GM		WIESBADEN	09220		13	N	0628	0628		USAFE	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0629	PO51	FFCRL0	F	CLINIC	65th MED GRP-LAJES	65th MEDICAL GROUP	LAJES FLD	PO		LAJES	09720		13	N	0629	0629		ACC	Y
0630	SP51	FFV780	F	INACT	600th MED SQUAD-TORREJON	600th MEDICAL SQUADRON	TORREJON AB	SP		TORREJON deARDOZ	09401		13	N	0630	0630		USAFE	N
0631	GR51	FFBVY0	F	INACT	7206th ABG HOSP-HELLENIKON	7206th ABG HOSPITAL	HELLENIKON AB	GR		ATHENS	09223		13	N	0631	0631		USAFE	N
0632	UK63	FFV770	F	INACT	620th MED SQUAD-UPPER HEYFORD	620th MEDICAL SQUADRON	RAF UPPER HEYFORD	UK		UPPER HEYFORD	09194		13	N	0632	0632		USAFE	N
0633	UK59	FFV8J0	F	HOSP	48th MED GRP-LAKENHEATH	48th MEDICAL GROUP	RAF LAKENHEATH	UK		LAKENHEATH	09179		13	N	0633	0633		USAFE	Y
0634	GR53	FFBV20	F	INACT	7276th ABG HOSP-IRAKLION	7276th ABG HOSPITAL	IRAKLION AS	GR		IRAKLION	09291		13	N	0634	0634		USAFE	N
0635	TU51	FFBVO0	F	HOSP	39th MED GRP-INCIRLIK	39th MEDICAL GROUP	INCIRLIK AB	TU		INCIRLIK	08924		13	N	0635	0635		USAFE	Y
0636	RP51	FFHY10	F	INACT	13th MED CENTER-CLARK AB	13th MEDICAL CENTER	CLARK AB	RP		ANGELES CITY	96286		14	N	0636	0636		PACAF	N
0637	KS54	FFSJF0	F	CLINIC	8th MED GRP-KUNSAN AB	8th MEDICAL GROUP	KUNSAN AB	KS		KUNSAN	96264		14	N	0637	0637		PACAF	Y
0638	KS55	FFC3N0	F	HOSP	51st MED GRP-OSAN AB	51st MEDICAL GROUP	OSAN AB	KS		SONG TAN	96278		14	N	0638	0638		PACAF	Y
0639	JA56	FFC3L0	F	HOSP	35th MED GRP-MISAWA	35th MEDICAL GROUP	MISAWA	JA		MISAWA CITY	96319		14	N	0639	0639		PACAF	Y
0640	JA63	FFHY40	F	HOSP	374th MED GRP-YOKOTA AB	374th MEDICAL GROUP	YOKOTA AB	JA		TOKYO	96328		14	N	0640	0640		PACAF	Y
0641				ADMIN	RESERVED FOR MDMIS	RESERVED FOR MDMIS	RESERVED FOR MDMIS	XY					00	N					N
0642				ADMIN	RESERVED FOR MDMIS	RESERVED FOR MDMIS	RESERVED FOR MDMIS	XY					00	N					N
0643				ADMIN	RESERVED FOR MDMIS	RESERVED FOR MDMIS	RESERVED FOR MDMIS	XY					00	N					N
0644				ADMIN	RESERVED FOR MDMIS	RESERVED FOR MDMIS	RESERVED FOR MDMIS	XY					00	N					N
0645				ADMIN	RESERVED FOR MDMIS	RESERVED FOR MDMIS	RESERVED FOR MDMIS	XY					00	N					N
0646				ADMIN	RESERVED FOR MDMIS	RESERVED FOR MDMIS	RESERVED FOR MDMIS	XY					00	N					N
0647				ADMIN	RESERVED FOR MDMIS	RESERVED FOR MDMIS	RESERVED FOR MDMIS	XY					00	N					N
0648				ADMIN	RESERVED FOR MDMIS	RESERVED FOR MDMIS	RESERVED FOR MDMIS	XY					00	N					N
0651			A	INACT	UNIDENTIFIED ARMY FACILITY	UNIDENTIFIED ARMY FACILITY	UNKNOWN	XY		UNKNOWN			00	N	0651	0651		XXXX	N
0652			N	INACT	UNIDENTIFIED NAVY FACILITY	UNIDENTIFIED NAVY FACILITY	UNKNOWN	XY		UNKNOWN			00	N	0652			XXXX	N
0653			F	CLINIC	422 ABS MED FLT-CROUGHTON	422 ABS MEDICAL FLIGHT	RAF CROUGHTON	UK		CROUGHTON	09494		13	N	0633	0633		USAFE	Y
0654	47435		N	CLINIC	NBMA PASCAGOULA	NBMA PASCAGOULA	PASCAGOULA	US	MS	PASCAGOULA	39567		04	Y	0038	0038		XXXX	Y
0655	48867		N	DENTAL	BDCL NS PASCAGOULA	BDCL NS PASCAGOULA	PASCAGOULA	US	MS	PASCAGOULA	39567		04	Y	0490	0490			N
0656	47432		N	CLINIC	NHBC INGLESIDE	NHBC INGLESIDE	INGLESIDE	US	TX	INGLESIDE	78362		06	Y	0118	0118		XXXX	Y
0660			V	STSF	SAN FRANCISCO VA MEDICAL CTR	SAN FRANCISCO VA MEDICAL CENTER		US	CA	SAN FRANCISCO	94121	1545	10	Y					N
0661			V	STSF	VA PALO ALTO HEALTH SYSTEM	VA PALO ALTO HEALTH SYSTEM		US	CA	PALO ALTO	94304	1290	10	Y					N
0701	45020		N	CLINIC	NBMC NAVSTA SAN DIEGO	NBMC NAVSTA SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92134		09	Y	0029	0029		XXXX	Y
0702	68722		N	INACT	NMCL NORFOLK	NMCL NORFOLK	NORFOLK	US	VA	NORFOLK	23511		02	Y	0124	0124		XXXX	N
0703	32563		N	CLINIC	NBMC WASHINGTON NAVY YARD	NBMC WASHINGTON NAVY YARD	WASHINGTON DC	US	DC	WASHINGTON	20374		01	Y	0067	0067		XXXX	Y
0710				ADMIN	0710-0790 RESERVED-DESERT STOR	0710-0790 RESERVED FOR DESERT STORM MTFS		XY					00	N					N
0781			S	NONCAT	NORTHEAST WEST VIRGINIA	NORTHEAST WEST VIRGINIA		US	WV				01	Y	0781				N
0782			S	NONCAT	WESTERN WEST VIRGINIA	WESTERN WEST VIRGINIA		US	WV				05	Y	0782				N
0783			S	NONCAT	EASTERN MISSOURI-ST LOUIS AREA	EASTERN MISSOURI-ST LOUIS AREA		US	MO				05	Y	0783				N
0784			S	NONCAT	WESTERN MISSOURI	WESTERN MISSOURI		US	MO				08	Y	0784				N
0785			S	NONCAT	ARIZONA-EXCLUDING YUMA AREA	ARIZONA-EXCLUDING YUMA AREA		US	AZ				07	Y	0785				N
0786			S	NONCAT	YUMA ARIZONA AREA	YUMA ARIZONA AREA		US	AZ				09	Y	0786				N
0787			S	NONCAT	GEORGIA-FORMER NOBLE CATCHMENT	GEORGIA-FORMER NOBLE CATCHMENT AREA		US	GA				04	Y	0787				N
0788			S	NONCAT	IOWA-EXCLUDING QUAD CITIES AREA	IOWA-EXCLUDING QUAD CITIES AREA		US	IA				08	Y	0788				N
0789			S	NONCAT	IOWA-QUAD CITIES AREA	IOWA-QUAD CITIES AREA		US	IA				05	Y	0789				N
0799	GM02	FF4TB0	F	CLINIC	470 MED FLT-GEILENKIRCHEN	470 MEDICAL FLIGHT	GEILENKIRCHEN AB	GM		AACHON	09104		13	N	0805	0805		USAFE	Y
0800	GM55	FFBV50	F	CLINIC	469th MED FLT-RHEIN MAIN	469th MEDICAL FLIGHT	RHEIN MAIN AB	GM		FRANKFURT	09050		13	N	0806	0806		USAFE	Y
0801	GM61	FFGJ60	F	INACT	601st MED SQUAD-SEMBACH	601st MEDICAL SQUADRON	SEMBACH AB	GM		SEMBACH	09136		13	N	0801	0801		USAFE	N
0802	GQ51	FFDPO0	F	CLINIC	36th MED GRP-ANDERSEN	36th MEDICAL GROUP	ANDERSEN AFB	GQ	GU	TAMUNING	96543		14	Y	0802	0802		PACAF	Y
0803	62328	N62328	N	DENTAL	BDC GUAM	BDC GUAM	NAVSTA	GQ	GU	NAVSTA	96630		14	Y	0819	0819			N
0804	JA73	FFHYR0	F	CLINIC	18th MED GRP-KADENA AB	18th MEDICAL GROUP	KADENA AB	JA		CHATAN	96368		14	N	0804	0804		PACAF	Y
0805	GM62	FFBGO0	F	HOSP	52nd MED GROUP-SPANGDAHLEM	52nd MEDICAL GROUP	SPANGDAHLEM AB	GM		SPANGDAHLEM	09126		13	N	0805	0805		USAFE	Y
0806	GM64	FFV8D0	F	CLINIC	86th MED GRP-RAMSTEIN	86th MEDICAL GROUP	RAMSTEIN AB	GM		KAISERSLAUTERN	09094		13	N	0806	0806		USAFE	Y
0807	GE73	FFTSG0	F	INACT	26th TRW CLINIC-ZWEIBRUCKEN	26th TRW CLINIC	ZWEIBRUCKEN AB	GM		ZWEIBRUCKEN	09860		13	N	0807	0807		USAFE	N
0808	IT52	FFBV30	F	HOSP	31st MED GRP-AVIANO	31st MEDICAL GROUP	AVIANO AB	IT		AVIANO	09604		13	N	0808	0808		USAFE	Y
0809	IT54	FFBVZ0	F	INACT	7275th ABG CLINIC-SAN VITO	7275th ABG CLINIC	SAN VITO DEI NORMANNI AS	IT		SAN VITO DEI NORMANNI	09240		13	N	0809	0809		USAFE	N
0810	KS59		F	INACT	51ST MEDICAL GROUP-OLB	51ST MEDICAL GROUP-OLB	TAEGU AB	KS		TAEGU AB	96212		14	N	0810	0810		PACAF	N
0811	SP53	FFLF30	F	INACT	406th TFTW CLINIC-ZARAGOZA	406th TFTW CLINIC	ZARAGOZA AB	SP		ZARAGOZA	09286		13	N	0811	0811		USAFE	N
0812	UK53	FFGKC0	F	INACT	81st TFW CLINIC-BENTWATERS	81st TFW CLINIC	RAF BENTWATERS	UK		BENTWATERS	09755		13	N	0812	0812		USAFE	N
0813	UK65	FFBWB0	F	INACT	774th MED SQUAD-CHICKSANDS	774th MEDICAL SQUADRON	RAF CHICKSANDS	UK		CHICKSANDS	09193		13	N	0813	0813		USAFE	N
0814	UK86	FFGJ30	F	CLINIC	423RD ABS OL-A-RAF UPWOOD	423RD ABS OL-A UPWOOD CLINIC	RAF UPWOOD	UK		ALCONBURY	09470		13	N	0633	0633		USAFE	Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0815	UK57	FF36D0	F	CLINIC	7020th ABG CLINIC-FAIRFORD	7020th ABG CLINIC	RAF FAIRFORD	UK		FAIRFORD	09125		13	N	0815			USAFE	Y
0816	68582	N68582	N	DENTAL	NDC OKINAWA	NDC OKINAWA	OKINAWA	JA		OKINAWA	96604		14	N	0816	0816			N
0817	68445	N68445	N	DENTAL	NDC ROOSEVELT ROADS-CEIBA	NDC ROOSEVELT ROADS	CEIBA	RQ	PR	CEIBA	34051		15	Y	0488	0488			N
0818	68446	N68446	N	INACT	NDC SUBIC BAY	NDC SUBIC BAY	SUBIC BAY	RP		SUBIC BAY	96650		14	N	0818	0818			N
0819	68495	N68495	N	DENTAL	NDC YOKOSUKA	NDC YOKOSUKA	YOKOSUKA	JA		YOKOSUKA	98762		14	N	0819	0819			N
0820	68442	N68442	N	DENTAL	NDC EUROPE	NDC EUROPE	NAPLES	IT		NAPLES	09520		13	N	0820	0820			N
0821	012R		A	INACT	COCO SOLO AHC	COCO SOLO AHC	COCO SOLO	PM			34008		15	N	0613	0613		XXXX	N
0822	0161		A	INACT	USA MENTAL HLTH CTR-COROTZAL-	USA MENTAL HLTH CTR-COROTZAL-PANAMA	PANAMA	PM					15	N	0613	0613		XXXX	N
0823			A	INACT	INACTIVATED-OLD USAH LEGHORN	INACTIVATED-OLD USAH LEGHORN (LIVORNO)	INACTIVATED-OLD USAH LEGHORN (LIVOR	IT		LIVORNO			13	N	0823	0823		ERMC	N
0824	TU53	FFBW70	F	INACT	7217th ABG CLINIC-ANKARA	7217th ABG CLINIC	ANKARA AS	TU		ANKARA	09254		13	N	0824	0824		USAFE	N
0825	TU52	FFBW60	F	CLINIC	425TH ABS MED FLIGHT-IZMIR	425TH ABS MEDICAL FLIGHT	IZMIR	TU		IZMIR	09821		13	N	0825			USAFE	Y
0826			F	INACT	KARAMURSEL-TURKEY	KARAMURSEL-TURKEY	TURKEY	TU					13	N	0826			USAFE	N
0827	NL51	FFGKK0	F	INACT	32nd MED SQUAD-SOESTERBERG	32nd MEDICAL SQUADRON	SOESTERBERG AB	NL		NEW AMSTERDAM	09167		13	N	0827	0827		USAFE	N
0828			A	INACT	32ND CSH-DUPLICATE DMISID 0887	32ND CSH-DUPLICATE DMISID 0887	DUPLICATE DMISID 0887	GM					13	N	0605			ERMC	N
0829			A	INACT	85TH COMBAT SUPPORT FRANKFURT-	85TH COMBAT SUPPORT FRANKFURT-GERMANY	GERMANY	GM					13	N	0605			ERMC	N
0830	SP74		F	INACT	600th ATH-TORREJON	600th AIR TRANSPORTABLE HOSPITAL	TORREJON	SP		TORREJON	09401		13	N	0630			USAFE	N
0831	JA71		F	CLINIC	374th ATH-JAPAN	374th ATH-JAPAN	JAPAN	JA		TOKYO	09328		14	N	0640			PACAF	N
0832	0257		F	CLINIC	3rd ATH-ELMENDORF	3rd ATH	ELMENDORF	US	AK	ANCHORAGE	99506		12	Y	0006			PACAF	N
0833	GM76		F	INACT	36th TAC HOSP	36th TAC HOSP	BITBURG	GM		BITBURG	09132		13	N	0626			USAFE	N
0834	GE74		F	INACT	50th TAC HOSP-GERMANY	50th TAC HOSP-GERMANY	GERMANY	GM					13	N				USAFE	N
0835	GM75		F	HOSP	86TH ATH-RAMSTEIN	86th AIR TRANSPORTABLE HOSPITAL	RAMSTEIN	GM		RAMSTEIN	09094		13	N	0806			USAFE	N
0836	2256		F	INACT	23rd TAC HOSP ENGLAND AFB	23rd TAC HOSP ENGLAND AFB	ENGLAND AFB	US	LA	ALEXANDRIA	71301		06	Y	0836			ACC	N
0838	4555		F	INACT	354th TAC HOSP	354th TAC HOSP	MYRTLE BEACH AFB	US	SC	MYRTLE BEACH	29577		03	Y	0838			ACC	N
0839	4556		F	CLINIC	20th ATH-SHAW AFB	20th ATH	SHAW AFB	US	SC	SUMTER	29152		03	Y	0839			ACC	N
0840	UK81		F	CLINIC	48th ATH LAKENHEATH-ENGLAND	48th ATH LAKENHEATH-ENGLAND	ENGLAND	UK		LAKENHEATH	09179		13	N	0840			USAFE	N
0841	KS64		F	CLINIC	51st ATH-OSAN AB	51st ATH	OSAN AB	KS		SONG TAN	96286		14	N	0841			PACAF	N
0842	1553		F	ADMIN	PACAF MED AID STATION SUMMATION	PACAF MEDICAL AID STATION SUMMATION	PACAF MED AID STATION	US	HI		96853		12	Y	0842			PACAF	N
0843	GM72		F	ADMIN	USAFE MED AID STATION SUMMATION	USAFE MEDICAL AID STATION SUMMATION	USAFE MED AID STATION	GM					13	N	0843			USAFE	N
0844	0256		F	INACT	ALASKAN MEDICAL AID STATION SU	ALASKAN MEDICAL AID STATION SUMMARIZATION	ALASKAN MED AID STA	US	AK				12	Y	0844			PACAF	N
0845	3153		F	INACT	SAC MEDICAL AID STATION SUMMAR	SAC MEDICAL AID STATION SUMMARIZATION	SAC MEDICAL AID STATION	US	NE				08	Y	0845				N
0846	2452		F	ADMIN	SYSTEMS COMMAND MEDICAL AID ST	SYSTEMS COMMAND MEDICAL AID STATION SUMMAR	SYSTEMS CMD MED AID STA	US	DC		20599		01	Y	0846				N
0847			F	INACT	AIR TRAINING COMMAND MED AID S	AIR TRAINING COMMAND MED AID STAT SUMMARIZ		XY					00	N					N
0848	5153		F	ADMIN	ACC MED AID STATION SUMMATION	ACC MEDICAL AID STATION SUMMATION	ACC MED AID STATION	US	VA				02	Y	0848			ACC	N
0849	CA55		F	ADMIN	ACC MED AID STATION SUMMATION	ACC OVERSEAS MED AID STATION SUMMATION	ACC OVERSEAS MED AID STA	XY					00	N	0849			ACC	N
0850	32649		N	INACT	BRCL NAVAL COMMAND STATION PON	BRCL NAVAL COMMAND STATION PONCE-PUERTO RI	PUERTO RICO	RQ	PR				15	Y	0616			XXXX	N
0851	32650		N	CLINIC	BRMCL NAVSECGRUACT SABANA SECA	BRMCL NAVSECGRUACT SABANA SECA	SAN JUAN	RQ	PR	SAN JUAN	34053		15	Y	0616	0616		XXXX	Y
0852	35274		N	CLINIC	BRMCL COMFLEACT SASEBO	BRMCL COMFLEACT SASEBO	SASEBO	JA		SASEBO	98766		14	N	0622	0622		XXXX	Y
0853	35276		N	CLINIC	BRMCL NAF ATSUGI	BRMCL NAF ATSUGI	ATSUGI	JA		ATSUGI	96306		14	N	0622	0622		XXXX	Y
0854	35278		N	CLINIC	BRMAX NRTF TOTSUKA	BRMAX NRTF TOTSUKA	TOTSUKA	JA		TOTSUKA	96306		14	N	0622	0622		XXXX	N
0855	39164		N	CLINIC	BRMCL NAVSUPPO LA MADDALENA	BRMCL NAVSUPPO LA MADDALENA	LA MADDALENA	IT		LA MADDALENA	09533		13	N	0617	0617		XXXX	Y
0856	39166		N	INACT	BRMCL NAVCOMMSTA NEA MAKRI	BRMCL NAVCOMMSTA NEA MAKRI	NEA MAKRI	GR		NEA MAKRI	09525		13	N	0617	0617		XXXX	N
0857	39170		N	INACT	BRMCL NAS BERMUDA	BRMCL NAS BERMUDA	BERMUDA	BD		BERMUDA ISLAND	09727		15	N	0124	0124		XXXX	N
0858	39174		N	CLINIC	BRMCL NAVSUPPACT SOUDA BAY	BRMCL NAVSUPPACT SOUDA BAY	SOUDA BAY	GR			09528		13	N	0624	0624		XXXX	Y
0859	41807		N	INACT	BRCL NAVY FACILITY GRAND TURK-	BRCL NAVY FACILITY GRAND TURK-BAHAMAS	BAHAMAS	BF					15	N	0859			XXXX	N
0860	41808		N	INACT	BRCL NAVY FACILITY ELEUTHERA-	BRCL NAVY FACILITY ELEUTHERA-BAHAMAS	BAHAMAS	BF					15	N	0860			XXXX	N
0861	46148		N	CLINIC	BRMCL MCAS FUTENMA	BRMCL MCAS FUTENMA	FUTENMA	JA		FUTENMA	98772		14	N	0621	0621		XXXX	Y
0862	46152		N	CLINIC	BRMCL EVANS-CAMP FOSTER	BRMCL EVANS-CAMP FOSTER	CAMP FOSTER	JA		CAMP FOSTER	96373		14	N	0621	0621		XXXX	Y
0863	35277		N	CLINIC	BRMAX NRRF KAMI SEYA	BRMAX NRRF KAMI SEYA	KAMISEYA	JA		KAMISEYA	98768		14	N	0622	0622		XXXX	N
0864	32651		N	INACT	BRMCL NAVSTA SUBIC BAY	BRMCL NAVSTA SUBIC BAY	NAVSTA SUBIC BAY	RP		NAVSTA SUBIC BAY	96650		14	N	0619	0619		XXXX	N
0865	32652		N	INACT	BRMCL NAS CUBI POINT	BRMCL NAS CUBI POINT	CUBI POINT	RP		CUBI POINT	96654		14	N	0619	0619		XXXX	N
0866	32653		N	INACT	BRMCL NAVCOMMSTA SAN MIGUEL	BRMCL NAVCOMMSTA SAN MIGUEL	NRRF SAN MIGUEL	RP		NRRF SAN MIGUEL	96656		14	N	0619	0619		XXXX	N
0867	32802		N	INACT	NAVAL WEAPONS STATION YORK CHE	NAVAL WEAPONS STATION YORK CHEATHAM ANX	YORKTOWN	US	VA		23691		02	Y	0702			XXXX	N
0868	41806		N	INACT	BRMCL NAVFAC ANTIGUA	BRMCL NAVFAC ANTIGUA	ANTIGUA	AC		ANTIGUA	34054		15	N	0616	0616		XXXX	N
0869	32605		N	INACT	BRCL NAVAL STATION MIDWAY ISLA	BRCL NAVAL STATION MIDWAY ISLAND	MIDWAY ISLAND	MQ					14	Y	0869			XXXX	N
0870	32589		N	INACT	BRMCL NAS AGANA	BRMCL NAS AGANA	AGANA	GQ	GU	AGANA	96910		14	Y	0620	0620		XXXX	N
0871	32591		N	CLINIC	BRMCL NAVSTA GUAM	BRMCL NAVSTA GUAM	NAVSTA	GQ	GU	NAVSTA	96630		14	Y	0620	0620		XXXX	Y
0872	32592		N	CLINIC	BRMCL NAVCAMS WESTPAC GUAM	BRMCL NAVCAMS WESTPAC GUAM	NAVCAMS WESTPAC	GQ	GU	NAVCAMS WESTPAC			14	Y	0620	0620		XXXX	Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
0873	44364		N	CLINIC	BRMAX CAMP FUJI	BRMAX CAMP FUJI	CAMP FUJI	JA		CAMP FUJI			14	N	0622	0622		XXXX	N
0874	31173		N	CLINIC	BRMCL GAETA	BRMCL GAETA	GAETA	IT		GAETA	09522		13	N	0617	0617		XXXX	Y
0875	32590		N	INACT	BRMCL NAVMAG GUAM	BRMCL NAVMAG GUAM	NAVMAG	GQ	GU	NAVMAG	96630		14	Y	0620	0620		XXXX	N
0876	012P		A	INACT	FT. CLAYTON AHC	FT. CLAYTON AHC	FT. CLAYTON	PM			34004		15	N	0613	0613		XXXX	N
0877	012C		A	INACT	TMC-1-FT. CLAYTON	TMC-1-FT. CLAYTON	FT. CLAYTON	PM			34004		15	N	0613	0613		XXXX	N
0878	012F		A	INACT	TMC-2-FT. KOBBE	TMC-2-FT. KOBBE	FT. KOBBE	PM			34004		15	N	0613	0613		XXXX	N
0879	012D		A	INACT	TMC-3-FT. KOBBE	TMC-3-FT. KOBBE	FT. KOBBE	PM			34004		15	N	0613	0613		XXXX	N
0880	012E		A	INACT	TMC-4-FT. DAVIS	TMC-4-FT. DAVIS	FT. DAVIS	PM					15	N	0613	0613		XXXX	N
0881	012A		A	INACT	TMC-5-FT. SHERMAN	TMC-5-FT. SHERMAN	FT. SHERMAN	PM			34004		15	N	0613	0613		XXXX	N
0882	012B		A	INACT	TMC-6-FT. GULICK-PANAMA	TMC-6-FT. GULICK-PANAMA	PANAMA	PM			34008		15	N	0613			XXXX	N
0883	012N		A	INACT	USAHC FT. GULICK-PANAMA	USAHC FT. GULICK-PANAMA	PANAMA	PM			34008		15	N	0613			XXXX	N
0884	012O		A	INACT	USA COM MENTAL HEALTH-PANAMA	USA COM MENTAL HEALTH-PANAMA	PANAMA	PM					15	N	0613	0613		XXXX	N
0885	012Q		A	INACT	USA COM HEALTH NURSE-PANAMA	USA COM HEALTH NURSE-PANAMA	PANAMA	PM					15	N	0613	0613		XXXX	N
0886	0129		A	INACT	BDE SURG OFC-FT. CLAYTON	BDE SURG OFC-FT. CLAYTON	FT. CLAYTON	PM			34004		15	N	0613	0613		XXXX	N
0887	03D1		A	INACT	32nd COMBAT SUPPORT HOSP (TOE)	32nd COMBAT SUPPORT HOSPITAL (TOE)	MARBERG	GM		MARBERG			13	N	0603			XXXX	N
0888	031A		A	INACT	USADC MCNAIR BKS-BERLIN	USADC MCNAIR BKS-BERLIN	BERLIN	GM		BERLIN	09611		13	N	0603	0603			N
0889	032A		A	INACT	TMC-2-ARMD BREMERHAVEN-GERMANY	TMC-2-ARMD BREMERHAVEN-GERMANY	GERMANY	GM			09069		13	N	0604			ERMC	N
0890	033A		A	INACT	USAD V CORPS FRANKFURT-GERMANY	USAD V CORPS FRANKFURT-GERMANY	GERMANY	GM			09060		13	N	0606			ERMC	N
0891	0338		A	INACT	UNIT AID STAT.-DRAKE-EDWARDS	UNIT AID STAT.-DRAKE-EDWARDS	DRAKE-EDWARDS	GM			09060		13	N	0606	0605		XXXX	N
0892	033C		A	DENTAL	USADC WIESBADEN	USADC WIESBADEN	WIESBADEN	GM		WIESBADEN	09096		13	N	0607	0607		ERMC	N
0893	035A		A	INACT	USADC MUENCHWEILER	USADC MUENCHWEILER	MUENCHWEILER	GM					13	N	0607	0607		ERMC	N
0894	036A		A	INACT	USAD 1ST ARMD ANSBACH-GERMANY	USAD 1ST ARMD ANSBACH-GERMANY	GERMANY	GM			09177		13	N	0608	0608		ERMC	N
0895	037A		A	INACT	USADC KELLEY BKS-MOEHRINGEN	USADC KELLEY BKS-MOEHRINGEN	MOEHRINGEN	GM		MOEHRINGEN	09107		13	N	0602	0602			N
0896	035N	W1HH01	A	CLINIC	AHC BAD KREUZNACH	AHC BAD KREUZNACH	BAD KREUZNACH	GM		BAD KREUZNACH	09252		13	N	0607	0607		ERMC	Y
0897	042A		A	INACT	UNIT AID STAT-1/509TH ABLT	UNIT AID STAT-1/509TH ABLT		IT					13	N	0611	0611		ERMC	N
0898	051C		A	INACT	USAHC SINOP-DET 4-TUSLOG	USAHC SINOP-DET 4-TUSLOG	SINOP	TU		SINOP			13	N	0611	0611		ERMC	N
0899	051B		A	INACT	UNIT AID STAT CAKMAKLI-DET 67	UNIT AID STAT CAKMAKLI-DET 67	CAKMAKLI	GR					13	N	0899			ERMC	N
0901			S	NONCAT	ALABAMA	ALABAMA	ALABAMA	US	AL				04	Y	0901				N
0902			S	NONCAT	ALASKA	ALASKA	ALASKA	US	AK				12	Y	0902				N
0903			S	NONCAT	ARIZONA	ARIZONA	ARIZONA	US	AZ				07	Y	0903				N
0904			S	NONCAT	ARKANSAS	ARKANSAS	ARKANSAS	US	AR				06	Y	0904				N
0905			S	NONCAT	CALIFORNIA	CALIFORNIA	CALIFORNIA	US	CA				00	Y	0905				N
0906			S	NONCAT	COLORADO	COLORADO	COLORADO	US	CO				08	Y	0906				N
0907			S	NONCAT	CONNECTICUT	CONNECTICUT	CONNECTICUT	US	CT				01	Y	0907				N
0908			S	NONCAT	DELAWARE	DELAWARE	DELAWARE	US	DE				01	Y	0908				N
0909			S	NONCAT	DISTRICT OF COLUMBIA	DISTRICT OF COLUMBIA	DISTRICT OF COLUMBIA	US	DC				01	Y	0909				N
0910			S	NONCAT	FLORIDA	FLORIDA	FLORIDA	US	FL				00	Y	0910				N
0911			S	NONCAT	GEORGIA	GEORGIA	GEORGIA	US	GA				03	Y	0911				N
0912			S	NONCAT	HAWAII	HAWAII	HAWAII	US	HI				12	Y	0912				N
0913			S	NONCAT	IDAHO	IDAHO	IDAHO	US	ID				08	Y	0913				N
0914			S	NONCAT	ILLINOIS	ILLINOIS	ILLINOIS	US	IL				05	Y	0914				N
0915			S	NONCAT	INDIANA	INDIANA	INDIANA	US	IN				05	Y	0915				N
0916			S	NONCAT	IOWA	IOWA	IOWA	US	IA				08	Y	0916				N
0917			S	NONCAT	KANSAS	KANSAS	KANSAS	US	KS				08	Y	0917				N
0918			S	NONCAT	KENTUCKY	KENTUCKY	KENTUCKY	US	KY				05	Y	0918				N
0919			S	NONCAT	LOUISIANA	LOUISIANA	LOUISIANA	US	LA				00	Y	0919				N
0920			S	NONCAT	MAINE	MAINE	MAINE	US	ME				01	Y	0920				N
0921			S	NONCAT	MARYLAND	MARYLAND	MARYLAND	US	MD				01	Y	0921				N
0922			S	NONCAT	MASSACHUSETTS	MASSACHUSETTS	MASSACHUSETTS	US	MA				01	Y	0922				N
0923			S	NONCAT	MICHIGAN	MICHIGAN	MICHIGAN	US	MI				05	Y	0923				N
0924			S	NONCAT	MINNESOTA	MINNESOTA	MINNESOTA	US	MN				08	Y	0924				N
0925			S	NONCAT	MISSISSIPPI	MISSISSIPPI	MISSISSIPPI	US	MS				04	Y	0925				N
0926			S	NONCAT	MISSOURI	MISSOURI	MISSOURI	US	MO				08	Y	0926				N
0927			S	NONCAT	MONTANA	MONTANA	MONTANA	US	MT				08	Y	0927				N
0928			S	NONCAT	NEBRASKA	NEBRASKA	NEBRASKA	US	NE				08	Y	0928				N
0929			S	NONCAT	NEVADA	NEVADA	NEVADA	US	NV				07	Y	0929				N
0930			S	NONCAT	NEW HAMPSHIRE	NEW HAMPSHIRE	NEW HAMPSHIRE	US	NH				01	Y	0930				N

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0931			S	NONCAT	NEW JERSEY	NEW JERSEY	NEW JERSEY	US	NJ				01	Y	0931				N
0932			S	NONCAT	NEW MEXICO	NEW MEXICO	NEW MEXICO	US	NM				07	Y	0932				N
0933			S	NONCAT	NEW YORK	NEW YORK	NEW YORK	US	NY				01	Y	0933				N
0934			S	NONCAT	NORTH CAROLINA	NORTH CAROLINA	NORTH CAROLINA	US	NC				02	Y	0934				N
0935			S	NONCAT	NORTH DAKOTA	NORTH DAKOTA	NORTH DAKOTA	US	ND				08	Y	0935				N
0936			S	NONCAT	OHIO	OHIO	OHIO	US	OH				05	Y	0936				N
0937			S	NONCAT	OKLAHOMA	OKLAHOMA	OKLAHOMA	US	OK				06	Y	0937				N
0938			S	NONCAT	OREGON	OREGON	OREGON	US	OR				11	Y	0938				N
0939			S	NONCAT	PENNSYLVANIA	PENNSYLVANIA	PENNSYLVANIA	US	PA				01	Y	0939				N
0940			S	NONCAT	RHODE ISLAND	RHODE ISLAND	RHODE ISLAND	US	RI				01	Y	0940				N
0941			S	NONCAT	SOUTH CAROLINA	SOUTH CAROLINA	SOUTH CAROLINA	US	SC				03	Y	0941				N
0942			S	NONCAT	SOUTH DAKOTA	SOUTH DAKOTA	SOUTH DAKOTA	US	SD				08	Y	0942				N
0943			S	NONCAT	TENNESSEE	TENNESSEE	TENNESSEE	US	TN				04	Y	0943				N
0944			S	NONCAT	TEXAS	TEXAS	TEXAS	US	TX				00	Y	0944				N
0945			S	NONCAT	UTAH	UTAH	UTAH	US	UT				08	Y	0945				N
0946			S	NONCAT	VERMONT	VERMONT	VERMONT	US	VT				01	Y	0946				N
0947			S	NONCAT	VIRGINIA	VIRGINIA	VIRGINIA	US	VA				00	Y	0947				N
0948			S	NONCAT	WASHINGTON	WASHINGTON	WASHINGTON	US	WA				11	Y	0948				N
0949			S	NONCAT	WEST VIRGINIA	WEST VIRGINIA	WEST VIRGINIA	US	WV				05	Y	0949				N
0950			S	NONCAT	WISCONSIN	WISCONSIN	WISCONSIN	US	WI				05	Y	0950				N
0951			S	NONCAT	WYOMING	WYOMING	WYOMING	US	WY				08	Y	0951				N
0952			S	NONCAT	GUAM	GUAM	GUAM	GQ	GU				14	Y	0952				N
0953			S	NONCAT	PUERTO RICO	PUERTO RICO	PUERTO RICO	RQ	PR				15	Y	0953				Y
0954			S	NONCAT	OVERSEAS NON-CATCHMENT	OVERSEAS NON-CATCHMENT AREAS	OVERSEAS NON-CATCHMENT	XY					00	N	0954				N
0955			S	AFLOAT	AFLOAT WESTERN HEMISPHERE	AFLOAT WESTERN HEMISPHERE	AFLOAT WESTERN HEMISPHERE	XX					00	N	0955				N
0956			S	NONCAT	CUBA	CUBA	CUBA	CU					15	N	0956				N
0957			S	NONCAT	GERMANY	GERMANY	GERMANY	GM					13	N	0957				N
0958			S	NONCAT	GREECE	GREECE	GREECE	GR					13	N	0958				N
0959			S	NONCAT	ICELAND	ICELAND	ICELAND	IC					13	N	0959				N
0960			S	NONCAT	ITALY	ITALY	ITALY	IT					13	N	0960				N
0961			S	NONCAT	JAPAN	JAPAN	JAPAN	JA					14	N	0961				N
0962			S	NONCAT	PANAMA	PANAMA	PANAMA	PM					15	N	0962				N
0963			S	NONCAT	PHILIPPINES	PHILIPPINES	PHILIPPINES	RP					14	N	0963				N
0964			S	NONCAT	PORTUGAL	PORTUGAL	PORTUGAL	PO					13	N	0964				N
0965			S	NONCAT	KOREA	KOREA	KOREA	KS					14	N	0965				N
0966			S	NONCAT	SPAIN	SPAIN	SPAIN	SP					13	N	0966				N
0967			S	NONCAT	TURKEY	TURKEY	TURKEY	TU					13	N	0967				N
0968			S	NONCAT	UNITED KINGDOM	UNITED KINGDOM	UNITED KINGDOM	UK					13	N	0968				N
0969			S	NONCAT	CANADA	CANADA	CANADA	CA					15	N	0969				Y
0970			S	NONCAT	OTHER CARIBBEAN	OTHER CARIBBEAN	OTHER CARIBBEAN	XB					15	N	0970				Y
0971			S	NONCAT	CENTRAL AMERICA	CENTRAL AMERICA	CENTRAL AMERICA	XC					15	N	0971				Y
0972			S	NONCAT	SOUTH AMERICA	SOUTH AMERICA	SOUTH AMERICA	XD					15	N	0972				Y
0973			S	NONCAT	NORTHERN IDAHO	NORTHERN IDAHO	NORTHERN IDAHO	US	ID				11	Y	0973				N
0974			S	NONCAT	SOUTHERN IDAHO	SOUTHERN IDAHO	SOUTHERN IDAHO	US	ID				08	Y	0974				N
0975			S	NONCAT	U.S. VIRGIN ISLANDS	U.S. VIRGIN ISLANDS		VQ	VI				15	Y	0975				Y
0976			S	NONCAT	AFRICA	AFRICA	AFRICA	XA					13	N	0976				N
0977			S	NONCAT	MIDEAST	MIDEAST	MIDEAST	XG					13	N	0977				N
0978			S	NONCAT	SOUTHEAST ASIA	SOUTHEAST ASIA	SOUTHEAST ASIA	XH					14	N	0978				N
0979			S	NONCAT	BELGIUM	BELGIUM	BELGIUM	BE					13	N	0979				N
0980			S	AFLOAT	AFLOAT WESTERN & SOUTHERN EURO	AFLOAT WESTERN & SOUTHERN EUROPE	AFLOAT WESTERN & SOUTHERN EUROPE	XX					00	N	0980				N
0981			S	AFLOAT	AFLOAT AFRICA-NEAR EAST & S AS	AFLOAT AFRICA-NEAR EAST & SOUTH ASIA	AFLOAT AFRICA-NEAR EAST & S. ASIA	XX					00	N	0981				N
0982			S	NONCAT	OTHER EUROPE	OTHER EUROPE	OTHER EUROPE	XE					13	N	0982				N
0983			S	NONCAT	OTHER PACIFIC	OTHER PACIFIC	OTHER PACIFIC	XI					14	N	0983				Y
0984			S	AFLOAT	AFLOAT EAST ASIA & PACIFIC	AFLOAT EAST ASIA & PACIFIC	AFLOAT EAST ASIA & PACIFIC	XX					14	N	0984				N
0985			S	NONCAT	NORTHERN CALIFORNIA	NORTHERN CALIFORNIA	NORTHERN CALIFORNIA	US	CA				10	Y	0905				N
0986			S	NONCAT	SOUTHERN CALIFORNIA	SOUTHERN CALIFORNIA	SOUTHERN CALIFORNIA	US	CA				09	Y	0905				N
0987			S	NONCAT	EASTERN FLORIDA	EASTERN FLORIDA	EASTERN FLORIDA	US	FL				03	Y	0910				N

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0988			S	NONCAT	WESTERN FLORIDA	WESTERN FLORIDA	WESTERN FLORIDA	US	FL				04	Y	0910				N
0989			S	NONCAT	EASTERN LOUISIANA	EASTERN LOUISIANA	EASTERN LOUISIANA	US	LA				04	Y	0919				N
0990			S	NONCAT	WESTERN LOUISIANA	WESTERN LOUISIANA	WESTERN LOUISIANA	US	LA				06	Y	0919				N
0991			S	NONCAT	NORTHERN NEVADA	NORTHERN NEVADA	NORTHERN NEVADA	US	NV				07	Y	0929				N
0992			S	NONCAT	SOUTHERN NEVADA	SOUTHERN NEVADA	SOUTHERN NEVADA	US	NV				07	Y	0929				N
0993			S	NONCAT	EASTERN TEXAS	EASTERN TEXAS	EASTERN TEXAS	US	TX				06	Y	0944				N
0994			S	NONCAT	WESTERN TEXAS	WESTERN TEXAS	WESTERN TEXAS	US	TX				07	Y	0944				N
0995			S	NONCAT	NORTHERN VIRGINIA	NORTHERN VIRGINIA	NORTHERN VIRGINIA	US	VA				01	Y	0947				N
0996			S	NONCAT	SOUTHERN VIRGINIA	SOUTHERN VIRGINIA	SOUTHERN VIRGINIA	US	VA				02	Y	0947				N
0997			S	NONCAT	UNACCOMPANIED TOUR	UNACCOMPANIED TOUR	UNACCOMPANIED TOUR	XW					00	N	0997				N
0998			S	AFLOAT	SHIP FPOS	NAVY AFLOAT WITH UNKNOWN HOMEPORT	SHIP FPOS	XX					00	N	0998				N
0999			S	NONCAT	UNKNOWN LOCATION	UNKNOWN LOCATION	UNKNOWN LOCATION	XY					00	N	0999				N
1000	033W		A	INACT	9th GENERAL DISP-ASCHAFFENBURG	9th GENERAL DISPENSARY	ASCHAFFENBURG	GM		ASCHAFFENBURG	09162		13	N	0605	0605		ERMC	N
1001	034O		A	INACT	19th MED DET-GERMERSHEIM	19th MEDICAL DETACHMENT	GERMERSHEIM	GM		GERMERSHEIM	09095		13	N	0606			ERMC	N
1002	034P		A	INACT	3rd GENERAL DISPENSARY-KARLSRU	3rd GENERAL DISPENSARY	KARLSRUHE	GM		KARLSRUHE	09164		13	N	0606	0606		ERMC	N
1003	034Q		A	CLINIC	AHC MANNHEIM	AHC MANNHEIM	MANNHEIM	GM		MANNHEIM	09166		13	N	0606	0606		ERMC	Y
1004	034N		A	INACT	13th GEN DISP-WORMS	13th GENERAL DISPENSARY	WORMS	GM		WORMS	09056		13	N	0606	0606		ERMC	N
1005			A	INACT	189th MEDICAL DETACHMENT	189th MEDICAL DETACHMENT	KIRCHHEIMBOLANDE	GM					13	N	0607			ERMC	N
1007	035O		A	INACT	AHC BAUMHOLDER	AHC BAUMHOLDER	BAUMHOLDER	GM		BAUMHOLDER	09034		13	N	0607	0607		ERMC	N
1008	035Q		A	INACT	5th GENERAL DISP-MUENCHWEILER	5th GENERAL DISP	MUENCHWEILER	GM		MUENCHWEILER			13	N	0607	0607		ERMC	N
1009	035P		A	INACT	540th GENERAL DISP-VOGELWEH	540th GENERAL DISPENSARY	VOGELWEH	GM		VOGELWEH			13	N	0607	0607		ERMC	N
1010	036U		A	INACT	AHC BINDLACH	AHC BINDLACH	BINDLACH	GM		BINDLACH	09411		13	N	0608	0608		ERMC	N
1011	036N		A	INACT	120th MEDICAL DET-ERLANGEN	120th MEDICAL DETACHMENT	ERLANGEN	GM		ERLANGEN	09066		13	N	0608	0608		ERMC	N
1012	036O		A	INACT	16th MEDICAL DET-CRAILSHEIM	16th MEDICAL DETACHMENT	CRAILSHEIM	GM		CRAILSHEIM	09751		13	N	0608	0608		ERMC	N
1013	038T		A	CLINIC	AHC BAMBERG	AHC BAMBERG	BAMBERG	GM		BAMBERG	09139		13	N	0609	0609		ERMC	Y
1014	038U		A	CLINIC	AHC ILLESHEIM	AHC ILLESHEIM	ILLESHEIM	GM		ILLESHEIM	09140		13	N	0609	0609		ERMC	Y
1015	038V		A	CLINIC	AHC KATTERBACH	AHC KATTERBACH	KATTERBACH	GM		KATTERBACH			13	N	0609	0609		ERMC	Y
1016	038K		A	CLINIC	AHC GRAFENWOEHR	AHC GRAFENWOEHR	GRAFENWOEHR	GM		GRAFENWOEHR	09114		13	N	0609	0609		ERMC	Y
1017	038M		A	CLINIC	AHC VILSECK	AHC VILSECK	VILSECK	GM		VILSECK	09112		13	N	0609	0609		ERMC	Y
1018	036T		A	INACT	AHC AMBERG	AHC AMBERG	AMBERG	GM		AMBERG	09452		13	N	0608	0608		ERMC	N
1019	038L		A	CLINIC	AHC HOHENFELS	AHC HOHENFELS	HOHENFELS/AMBERG	GM		HOHENFELS	09173		13	N	0609	0609		ERMC	Y
1020			A	INACT	731ST REGENSBURG-GERMANY	731ST REGENSBURG-GERMANY	GERMANY	GM					13	N	0608	0608		ERMC	N
1021	035U		A	INACT	NATO HEALTH CLINIC	NATO HEALTH CLINIC	BRUSSELS	NL		BRUSSELS	09011		13	N	0607	0607		ERMC	N
1022			A	INACT	USADC AFCENR SCHINNEN	USADC AFCENR SCHINNEN	SCHINNEN	BE		SHINNEN			13	N	0614	0614			N
1023			A	DENTAL	USADC NATO	USADC NATO	BRUSSELS	BE		BRUSSELS	09724		13	N	0607	0607		ERMC	N
1024			A	INACT	USADC CHIEVRES AB-BELGIUM	USADC CHIEVRES AB-BELGIUM	BELGIUM	BE			09088		13	N	0607				N
1025			A	DENTAL	USADC SHAPE	USADC SHAPE	BELGIUM	BE		MONS	09705		13	N	0607	0607		ERMC	N
1026			A	INACT	USADC FLINT KASERNE	USADC FLINT KASERNE	BAD TOELZ	GM		BAD TOELZ	09050		13	N	0601	0601			N
1027			A	INACT	USADC GEN. ABRAMS	USADC GEN. ABRAMS	GARMISCH	GM		GARMISCH	09053		13	N	0601	0601			N
1028			A	INACT	USADC PERLACHER FORST	USADC PERLACHER FORST	MUNICH	GM		MUNICH	09108		13	N	0601	0601			N
1029			A	INACT	USADC WILEY BARRACKS	USADC WILEY BARRACKS	NEU ULM	GM		NEU ULM	09035		13	N	0601	0601			N
1030			A	INACT	USADC AUGSBURG	USADC AUGSBURG	SHERIDAN KASERNE	GM		AUGSBURG			13	N	0609	0609		ERMC	N
1031			A	INACT	USADC-2 SHERIDAN KASERNE	USADC-2 SHERIDAN KASERNE	SHERIDAN KASERNE	GM					13	N	0601	0601			N
1032			A	INACT	USADC COOKE BARRACKS	USADC COOKE BARRACKS	GOEPPINGEN	GM		GOEPPINGEN	09137		13	N	0602	0602			N
1033			A	INACT	USADC SCHAEBISCH GMUEND BISMAR	USADC SCHAEBISCH GMUEND BISMARK KASERNE	SCHAEBISCH-GMUEND	GM			09281		13	N	0602	0602			N
1034			A	INACT	USADC KRABBENLOCH KASERNE	USADC KRABBENLOCH KASERNE	LUDWIGSBURG	GM		LUDWIGSBURG			13	N	0602	0602			N
1035			A	INACT	USADC NELLINGEN AIRFIELD	USADC NELLINGEN AIRFIELD	NELLINGEN AIRFIELD	GM			09061		13	N	0602	0602			N
1036			A	INACT	USADC PANZER KASERNE	USADC PANZER KASERNE	BOEBLINGEN	GM		BOEBLINGEN	09046		13	N	0602	0602			N
1037			A	DENTAL	USADC PATCH BKS	USADC PATCH BKS	VAIHINGEN	GM		VAIHINGEN	09131		13	N	0606	0606		ERMC	N
1038			A	INACT	USADC ROBINSON BARRACKS	USADC ROBINSON BARRACKS	BAD CANNSTATT	GM		BAD CANNSTATT			13	N	0602	0602			N
1039			A	INACT	USADC HEILBRONN WHARTON BKS	USADC HEILBRONN WHARTON BKS	HEILBRON	GM		HEILBRONN	09176		13	N	0602	0602			N
1040			A	INACT	USADC DEPENDENT CL-BAUMHOLDER	USADC DEPENDENT CL-BAUMHOLDER	BAUMHOLDER	GM		BAUMHOLDER			13	N	0607				N
1041			A	INACT	USADC ANDREWS BARRACKS	USADC ANDREWS BARRACKS	BERLIN	GM		BERLIN	09611		13	N	0602	0602			N
1042			A	INACT	USADC BERLIN	USADC BERLIN	BERLIN	GM		BERLIN	09611		13	N	0603	0603			N
1043			A	INACT	USADC CLAY KASERNE	USADC CLAY KASERNE	FRANKFURT	GM		FRANKFURT			13	N	0605	0605			N
1044			A	INACT	USADC 2ND FIELD HOSP-GREMERHAV	USADC 2ND FIELD HOSP-GREMERHAVEN-GERMAN	GERMANY	GM			09069		13	N	0604				N
1045			A	DENTAL	USADC DEXHEIM	USADC DEXHEIM	DEXHEIM	GM		DEXHEIM	09110		13	N	0607	0607		ERMC	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
1046			A	DENTAL	USADC BUEDINGEN	USADC BUEDINGEN	BUEDINGEN	GM		BUEDINGEN	09076		13	N	0606	0606		ERMC	N
1047			A	DENTAL	USADC GIESSEN DC	USADC GIESSEN DC	GIESSEN	GM		GIESSEN	09045		13	N	0606	0606		ERMC	N
1048			A	DENTAL	USADC BABENHAUSEN KASERNE	USADC BABENHAUSEN KASERNE	BABENHAUSEN	GM		BABENHAUSEN	09089		13	N	0606	0606		ERMC	N
1049			A	DENTAL	USADC DARMSTADT	USADC DARMSTADT	DARMSTADT	GM		DARMSTADT	09175		13	N	0606	0606		ERMC	N
1050			A	INACT	USADC GELNHAUSEN COLEMAN KASER	USADC GELNHAUSEN COLEMAN KASERNE	GELNHAUSEN	GM		GELNHAUSEN	09091		13	N	0605	0605			N
1051			A	INACT	USADC DEPENDENT SCHOOLS-HANAU	USADC DEPENDENT SCHOOLS-HANAU	HANAU	GM					13	N	0605	0605			N
1052			A	INACT	USADC DOWNS BARRACKS	USADC DOWNS BARRACKS	FULDA	GM		FULDA	09146		13	N	0605	0605			N
1053			A	INACT	USADC DRAKE-EDWARDS KASERNE	USADC DRAKE-EDWARDS KASERNE	FRANKFURT	GM		FRANKFURT	09079		13	N	0605	0605			N
1054			A	INACT	USADC FLIEGERHORST KASERNE HAN	USADC FLIEGERHORST KASERNE HANAU-GERMANY	GERMANY	GM			09165		13	N	0606				N
1055			A	INACT	USADC FRANCOIS KASERNE-HANAU-G	USADC FRANCOIS KASERNE-HANAU-GERMANY	GERMANY	GM					13	N	0605				N
1056			A	INACT	USADC CLARK KASERNE	USADC CLARK KASERNE	FRANKFURT	GM		FRANKFURT	09082		13	N	0605	0605			N
1057			A	INACT	USADC HANSA ALLEE	USADC HANSA ALLEE	FRANKFURT	GM		FRANKFURT	09090		13	N	0605	0605			N
1058			A	INACT	USADC HOUSING AREA BUTZBACH	USADC HOUSING AREA BUTZBACH	BUTZBACH	GM		BUTZBACH	09077		13	N	0605	0605			N
1059			A	INACT	USADC JAEGER KASERNE	USADC JAEGER KASERNE	ASCHAFFENBURG	GM		ASCHAFFENBURG	09162		13	N	0605	0605			N
1060			A	INACT	USADC LEE BARRACKS	USADC LEE BARRACKS	MAINZ	GM		MAINZ	09185		13	N	0605	0605			N
1061			A	DENTAL	USADC WACKERHEIM	USADC WACKERHEIM	WACHERHEIM	GM		WACHERHEIM	09185		13	N	0607	0607		ERMC	N
1062			A	INACT	USADC MCPHEETERS BARRACKS	USADC MCPHEETERS BARRACKS	BAD HERSFELD	GM		BAD HERSFELD	09141		13	N	0605	0605			N
1063			A	INACT	USADC PENDLETON BARRACKS	USADC PENDLETON BARRACKS	GIESSEN	GM		GIESSEN	09169		13	N	0605	0605			N
1064			A	DENTAL	USADC HANAU	USADC HANAU	HANAU	GM		HANAU	09165		13	N	0606	0606		ERMC	N
1065			A	DENTAL	USADC FRIEDBERG	USADC FRIEDBERG	GERMANY	GM			09074		13	N	0606	0606		ERMC	N
1066			A	DENTAL	USADC-BEN FRANKLIN VILLAGE DC	USADC-BEN FRANKLIN VILL DC (BVF) MANNHEIM	MANNHEIM-KAEFERTAL	GM		MANNHEIM-KAEFERTAL	09086		13	N	0606	0606		ERMC	N
1067			A	DENTAL	USADC COLEMAN BARRACKS	USADC COLEMAN BARRACKS	MANNHEIM-SANDHOFEN	GM		MANNHEIM-SANDHOFEN	09028		13	N	0606	0606		ERMC	N
1068			A	DENTAL	USADC HEIDELBERG-GERMANY	USADC HEIDELBERG-GERMANY	GERMANY	GM			09102		13	N	0606	0606		ERMC	N
1069			A	INACT	USADC NEUREUT KASERNE	USADC NEUREUT KASERNE	KARLSRUHE	GM		KARLSRUHE	09164		13	N	0606	0606			N
1070			A	INACT	USADC TAUKKUNEN BARRACKS	USADC TAUKKUNEN BARRACKS	WORMS	GM		WORMS	09056		13	N	0606	0606			N
1071			A	INACT	USADC TOMPKINS BARRACKS	USADC TOMPKINS BARRACKS	SCHWETZINGEN	GM		SCHWETZINGEN	09081		13	N	0606	0606			N
1072			A	INACT	USADC USA ORD DEPOT GEMERSHEIM	USADC USA ORD DEPOT GEMERSHEIM	GEMERSHEIM	GM		GEMERSHEIM			13	N	0606				N
1073			A	INACT	USADC HUSTERHOEH KASERNE	USADC HUSTERHOEH KASERNE	PIRMASENS	GM		PIRMASENS	09138		13	N	0607	0607			N
1074			A	DENTAL	USADC KLEBER	USADC KLEBER	KAISERSLAUTERN	GM		KAISERSLAUTERN	09054		13	N	0607	0607		ERMC	N
1075			A	INACT	USADC KREUZBERG KASERNE	USADC KREUZBERG KASERNE	ZWEIBRUECKEN	GM		ZWEIBRUECKEN	09860		13	N	0607	0607			N
1076			A	DENTAL	USADC LANDSTUHL-GERMANY	USADC LANDSTUHL-GERMANY	GERMANY	GM			09180		13	N	0607	0607		ERMC	N
1077			A	INACT	USADC SMITH BARRACKS	USADC SMITH BARRACKS	BAUMHOLDER	GM		BAUMHOLDER	09034		13	N	0607	0607			N
1078			A	DENTAL	USADC VOGELWEH-KAISERSLAUTRN	USADC VOGELWEH-KAISERSLAUTRN	VOGELWEH	GM		VOGELWEH	09094		13	N	0607	0607		ERMC	N
1079			A	INACT	USADC WEIERHOF-KAISERSLAUTRN	USADC WEIERHOF-KAISERSLAUTRN	KIRCHHEIM	GM		KIRCHHEIM-B			13	N	0607	0607			N
1080			A	DENTAL	USADC BAD KREUZNACH	USADC BAD KREUZNACH	BAD KREUZNACH	GM		BAD KREUZNACH	09111		13	N	0607	0607		ERMC	N
1081			A	DENTAL	USADC BAUMHOLDER	USADC BAUMHOLDER	GERMANY	GM			09034		13	N	0607	0607		ERMC	N
1082			A	INACT	USADC CHRISTENSON BARRACKS	USADC CHRISTENSON BARRACKS	BINDLACH	GM		BINDLACH	09411		13	N	0608	0608			N
1083			A	INACT	USADC KALB HOUSING	USADC KALB HOUSING	FUERTH	GM		FUERTH	09696		13	N	0608	0608			N
1084			A	INACT	USADC FERRIS BARRACKS	USADC FERRIS BARRACKS	ERLANDEN	GM		ERLANDEN	09066		13	N	0608	0608			N
1085			A	INACT	USADC HERZO BASE	USADC HERZO BASE	HERZOGENAURACH	GM		HERZOGENAURACH	09352		13	N	0608	0608			N
1086			A	DENTAL	USADC KATTERBACH	USADC KATTERBACH	KATTERBACH	GM		KATTERBACH	09250		13	N	0609	0609		ERMC	N
1087			A	INACT	USADC MCKEE BARRACKS	USADC MCKEE BARRACKS	CRAILSHEIM	GM		CREILSHEIM			13	N	0608	0608			N
1088			A	INACT	USADC NUERNBERG	USADC NUERNBERG	NUERNBERG	GM		NUERNBERG	09015		13	N	0608	0608			N
1089			A	INACT	USADC OBRIEN BARRACKS	USADC OBRIEN BARRACKS	SCHWABACH	GM		SCHWABACH	09142		13	N	0608	0608			N
1090			A	INACT	USADC POND BARRACKS	USADC POND BARRACKS	AMBERG	GM		AMBERG	09452		13	N	0608	0608			N
1091			A	DENTAL	USADC ILLESHEIM	USADC ILLESHEIM	ILLESHEIM	GM		ILLESHEIM	09140		13	N	0609	0609		ERMC	N
1092			A	DENTAL	USADC GRAFENWOEHR	USADC GRAFENWOEHR	GRAFENWOEHR	GM		GRAFENWOEHR	09114		13	N	0609	0609		ERMC	N
1093			A	DENTAL	USADC HOHENFELS	USADC HOHENFELS	HOHENFELS	GM		HOHENFELS	09173		13	N	0609	0609		ERMC	N
1094			A	DENTAL	USADC BAMBERG	USADC BAMBERG	BAMBERG	GM		BAMBERG	09139		13	N	0609	0609		ERMC	N
1095			A	DENTAL	USADC SCHWEINFURT	USADC SCHWEINFURT	SCHWEINFURT	GM		SCHWEINFURT	09033		13	N	0609	0609		ERMC	N
1096			A	INACT	USADC PEDEN BARRACKS	USADC PEDEN BARRACKS	WERTHEIM	GM		WERTHEIM	09047		13	N	0609	0609		ERMC	N
1097			A	INACT	USADC SCHLOSS KASERNE-BAD KISI	USADC SCHLOSS KASERNE-BAD KISINGEN-GERMANY	GERMANY	GM			09330		13	N	0605				N
1098			A	INACT	USADC WILDENFLECKEN-GERMANY	USADC WILDENFLECKEN-GERMANY	GERMANY	GM			09026		13	N	0609	0609		ERMC	N
1099			A	INACT	USADC 33RD FIELD HOSP WUERZBER	USADC 33RD FIELD HOSP WUERZBERG-GERMANY	GERMANY	GM			09036		13	N	0609	0609		ERMC	N
1100			A	DENTAL	USADC VICENZA	USADC VICENZA	VICENZA	IT		VICENZA	09630		13	N	0607	0607		ERMC	N
1101			A	DENTAL	USADC LIVORNO	USADC LIVORNO	LIVORNO	IT		LIVORNO	09630		13	N	0607	0607		ERMC	N
1102			A	INACT	USADC FT. CLAYTON	USADC FT. CLAYTON	FT. CLAYTON	PM					15	N	0613	0613			N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
1103			A	INACT	USADC SINOP	USADC SINOP	SINOP	TU		SINOP			13	N	0611	0611		ERMC	N
1104			F	DENTAL	48 DENTAL SQ/CC-LAKENHEATH	48 DENTAL SQ/CC (2)	RAF LAKENHEATH	UK		LAKENHEATH	09179		13	N	0633	0633		USAFE	N
1105			A	DENTAL	USADC CAMP ZAMA	USADC CAMP ZAMA	CAMP ZAMA	JA			96338		14	N	0610	0610		PRMC	N
1106			F	DENTAL	35 MEDICAL GP/SGD-MISAWA	35 MEDICAL GP/SGD (2)	MISAWA AB	JA		MISAWA CITY	96319		14	N	0639	0639		PACAF	N
1107			A	DENTAL	USADC SEOUL	USADC SEOUL	SEOUL	KS					14	N	0612	0612			N
1108			A	INACT	USADC CAMP PELHAM	USADC CAMP PELHAM	CAMP PELHAM	KS					14	N	0612	0612			N
1109			A	DENTAL	USADC HIALEAH COMPOUND	USADC HIALEAH COMPOUND	PUSAN	KS			96259		14	N	0612	0612			N
1110			A	DENTAL	USADC CAMP CARROLL	USADC CAMP CARROLL	WAEGWAN	KS			96260		14	N	0612	0612			N
1111			A	DENTAL	USADC CAMP CASEY	USADC CAMP CASEY	CAMP CASEY	KS					14	N	0612	0612			N
1112			A	INACT	USADC CAMP HOWZE	USADC CAMP HOWZE	CAMP HOWZE	KS					14	N	0612	0612			N
1113			A	DENTAL	USADC CAMP HUMPHREYS	USADC CAMP HUMPHREYS	PYONGTAEK	KS			96271		14	N	0612	0612			N
1114			A	DENTAL	USADC CAMP LONG	USADC CAMP LONG	WONJU	KS			96297		14	N	0612	0612			N
1115			A	INACT	USADC CAMP MARKET	USADC CAMP MARKET	BUPYONG	KS			96448		14	N	0612	0612			N
1116			A	DENTAL	USADC CAMP PAGE	USADC CAMP PAGE	CHUNCHON	KS			96208		14	N	0612	0612			N
1117			A	DENTAL	USADC CAMP RED CLOUD	USADC CAMP RED CLOUD	UIJONGBU	KS			96258		14	N	0612	0612			N
1118			A	DENTAL	USADC CAMP STANLEY	USADC CAMP STANLEY	CAMP STANLEY	KS			96257		14	N	0612	0612			N
1119			A	DENTAL	USADC CAMP WALKER	USADC CAMP WALKER	TAEGU	KS			96212		14	N	0612	0612			N
1120			A	DENTAL	USADC CARIUS	USADC CARIUS	SEOUL	KS					14	N	0612	0612			N
1121			A	DENTAL	USADC-3-SOUTH POST	USADC-3-SOUTH POST	SEOUL	KS					14	N	0612	0612			N
1122	033X		A	INACT	10th GEN DISP-FRANKFURT	10th GENERAL DISPENSARY	FRANKFURT	GM		FRANKFURT			13	N	0605			ERMC	N
1123	038N		A	INACT	23rd MED DET-WILDFECKEN	23rd MEDICAL DETACHMENT	WILDFLECKEN	GM		WILDFLECKEN	09026		13	N	0609	0609		ERMC	N
1124	038O		A	CLINIC	AHC SCHWEINFURT	AHC SCHWEINFURT	SCHWEINFURT	GM		SCHWEINFURT	09033		13	N	0609	0609		ERMC	Y
1125	038P		A	INACT	269th MED DET-WERTHEIM	269th MEDICAL DETACHMENT	WERTHEIM	GM		WERTHEIM	09047		13	N	0609	0609		ERMC	N
1126	034R		A	CLINIC	AHC BAUMHOLDER	AHC BAUMHOLDER	LUDWIGSBURG	GM		BAUMHOLDER			13	N	0607	0607		ERMC	Y
1127	038Q		A	CLINIC	AHC KITZINGEN	AHC KITZINGEN	KITZINGEN	GM		KITZINGEN	09031		13	N	0609	0609		ERMC	Y
1128	035B		A	CLINIC	AHC KAISERSLAUTERN	AHC KAISERSLAUTERN	KAISERSLAUTERN	GM		KAISERSLAUTERN	09054		13	N	0607	0607		ERMC	Y
1129			A	INACT	159th MED DEG-FUERTHTH	159th MEDICAL DETACHMENT	FUERTH	GM		FUERTH	09696		13	N	0608			ERMC	N
1130			A	INACT	USA DISP 223rd AV DIV	USA DISP 223rd AV DIV	ECHTERDINGEN	GM			09359		13	N	0607			ERMC	N
1131			A	INACT	USA DISP BERLIN-MCNAIR CLINIC	USA DISP BERLIN-MCNAIR CLINIC	GERMANY	GM					13	N	0603			ERMC	N
1132			A	INACT	UNIT AID STA. HHC 8TH INF DIV	UNIT AID STA. HHC 8TH INF DIV	FINTHEN	GM		FINTHEN			13	N	0607			ERMC	N
1133			A	INACT	UNIT AID STA. HHC-VII CORP	UNIT AID STA. HHC-VII CORP	MOEHRINGEN	GM		MOEHRINGEN	09107		13	N	0602			ERMC	N
1134	033E		A	INACT	TMC 1st BDE TMD-KIRCHGOENS	TMC-1st BDE TMD	KIRCHGOENS	GM		KIRCHGOENS	09045		13	N	0605			ERMC	N
1135	034X		A	CLINIC	AHC FRIEDBERG	AHC FRIEDBERG	FRIEDBERG	GM		FRIEDBERG	09074		13	N	0606	0606		ERMC	Y
1136			A	INACT	UNIT AID STA. 1/36TH	UNIT AID STA. 1/36TH	AUGSBURG	GM		AUGSBURG			13	N	0609			ERMC	N
1137			A	INACT	UNIT AID STA. 1/59TH AD ARTY	UNIT AID STA. 1/59TH AD ARTY	WACKERHEIM	GM		WACKERHEIM			13	N	0605			ERMC	N
1138			A	INACT	USA DISP WM O'DARBY KASERNE	USA DISP WM O'DARBY KASERNE	FUERTH	GM					13	N	0608			ERMC	N
1139			A	INACT	UNIT AID STA. JOHNSON BARRACKS	UNIT AID STA. JOHNSON BARRACKS	FUERTH	GM		FUERTH			13	N	0608			ERMC	N
1140			A	INACT	UNIT AID STA. O'BRIEN BARRACKS	UNIT AID STA. O'BRIEN BARRACKS	SCHABACH	GM					13	N	0608			ERMC	N
1141	036B		A	INACT	TMC-210th FA-HERZOGENAURACH	TMC HERZO-210th FA	HERZOGENAURACH	GM					13	N	0608			ERMC	N
1142			A	INACT	UNIT AID STA. MERRILL BARRACKS	UNIT AID STA. MERRILL BARRACKS	NUERNBERG	GM		NUERNBERG			13	N	0608			ERMC	N
1143	033F		A	INACT	TMC ESCHBORN	TMC ESCHBORN	ESCHBORN	GM		FRANKFURT			13	N	0606			ERMC	N
1144	034U		A	CLINIC	AHC BABENHAUSEN	AHC BABENHAUSEN	BABENHAUSEN	GM		BABENHAUSEN			13	N	0606	0606		ERMC	Y
1145	034Z		A	CLINIC	AHC BUEDINGEN	AHC BUEDINGEN	BUEDINGEN	GM		BUEDINGEN			13	N	0606	0606		ERMC	Y
1146			A	INACT	UNIT AID STA. 503RD CAB	UNIT AID STA. 503RD CAB	HANAU	GM		HANAU			13	N	0605			ERMC	N
1147	035V		A	CLINIC	AHC WIESBADEN	AHC WIESBADEN	WIESBADEN	GM		WIESBADEN	09096		13	N	0607	0607		ERMC	Y
1148	036C		A	INACT	TMC PINDER-HQ BTRY	TMC PINDER-HQ BTRY	ZIRNDORF	GM		ZIRNDORF			13	N	0607			ERMC	N
1149			A	INACT	UNIT AID STA. BAMBERG	UNIT AID STA. BAMBERG	BAMBERG	GM		BAMBERG			13	N	0608			ERMC	N
1150			A	INACT	UNIT AID STA. BOEBLINGEN	UNIT AID STA. BOEBLINGEN	PANZER	GM		BOEBLINGEN			13	N	0602			ERMC	N
1151	032N		A	INACT	AHC GARLSTEDT	AHC GARLSTEDT	GARLSTEDT	GM		GARLSTEDT			13	N	0604	0604		ERMC	N
1152			A	INACT	UNIT AID STA. 78TH ENG BN	UNIT AID STA. 78TH ENG BN	ETTLINGEN	GM					13	N	0607			ERMC	N
1153	44929		N	CLINIC	NBMC CAPODICHINO	NBMC CAPODICHINO	CAPODICHINO	IT		CAPODICHINO	09622		13	N	0617	0617		XXXX	Y
1154			A	CLINIC	AHC LIVORNO	AHC LIVORNO	LIVORNO	IT		LIVORNO	09613		13	N	0607	0607		ERMC	Y
1155			A	INACT	TMC K-16 AIR BASE	TMC K-16 AIR BASE	GR SEOUL	KS					14	N	0612			XXXX	N
1156	061W		A	CLINIC	USAHC CAMP STANLEY	USAHC CAMP STANLEY	CAMP STANLEY	KS		CAMP STANLEY	96257		14	N	0612	0612		XXXX	Y
1157	061U		A	CLINIC	USAHC CAMP CASEY	USAHC CAMP CASEY	TONGDUCHON	KS		TONGDUCHON	96224		14	N	0612	0612		XXXX	Y
1158	061V		A	CLINIC	USAHC CAMP EDWARDS	USAHC CAMP EDWARDS	MUNSAN	KS		MUNSAN	96251		14	N	0612	0612		XXXX	Y
1159			F	INACT	USAF DC ZWEIBRUCKEN	USAF DC ZWEIBRUCKEN	GERMANY	GM		ZWEIBRUCKEN	09860		13	N	0807	0807		USAFE	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
1160	IT55	FF4N50	F	INACT	487th TMW CLINIC-COMISO	487th TMW CLINIC	COMISO AS	IT		COMISO	09694		13	N	1160	1160		USAFE	N
1161	BE51	FF4WX0	F	INACT	USAF CLINIC FLORENNES	USAF CLINIC FLORENNES	FLORENNES AB	BE		FLORENNES	09188		13	N	1161	1161		USAFE	N
1162			F	INACT	USAF DC GREENHAM COMMON	USAF DC GREENHAM COMMON	RAF GREENHAM COMMON	UK		GREENHAM COMMON	09150		13	N	1947	1947		USAFE	N
1163			A	INACT	USADC SCHLOSS STR	USADC SCHLOSS STR	BAD KISSINGEN	GM		BAD KISSINGEN			13	N	0609			ERMC	N
1164			A	INACT	USADC RAY BARRACKS	USADC RAY BARRACKS	FRIEDBERG	GM		FRIEDBERG			13	N	0606			ERMC	N
1165			A	DENTAL	USADC KITZINGEN	USADC KITZINGEN	KITZINGEN	GM		KITZINGEN	09031		13	N	0609	0609		ERMC	N
1166			A	DENTAL	USADC-PHV HEIDELBERG	USADC-PHV HEIDELBERG	HEIDELBERG	GM		HEIDELBERG	09102		13	N	0606	0606		ERMC	N
1167			A	INACT	USADC WILDFLECKEN SUB POST	USADC WILDFLECKEN SUB POST	WILDFLECKEN	GM		WILDFLECKEN			13	N	0609			ERMC	N
1168			A	INACT	USADC DOLAN BARRACKS	USADC DOLAN BARRACKS	SCHWAEBISCH HALL	GM					13	N	0602	0602		ERMC	N
1169			A	INACT	USADC NEU ARGONNER	USADC NEU ARGONNER	HANAU	GM		HANAU			13	N	0606	0606		ERMC	N
1170	4321A	N4321A	N	CLINIC	BMC NSA BAHRAIN	BMC NSA BAHRAIN	BAHRAIN	BA					13	N	0624	0624		XXXX	Y
1171	038S		A	INACT	AHC BAD KISSINGEN	AHC BAD KISSINGEN	BAD KISSINGEN	GM		BAD KISSINGEN			13	N	0609	0609		ERMC	N
1172			N	INACT	BRMCL MCTUREOUS	BRMCL MCTUREOUS	CAMP MCTUREOUS	JA		CAMP MCTUREOUS			14	N	1172			XXXX	N
1173	46151		N	CLINIC	BRMCL WHITE BEACH	BRMCL WHITE BEACH	WHITE BEACH	JA		WHITE BEACH			14	N	0621	0621		XXXX	N
1174			N	CLINIC	MDCL NAVSUPFORANTARCTICADET	MDCL NAVSUPFORANTARCTICADET	CHRISTCHURCH	AN		CHRISTCHURCH			13	N	1174	1174		XXXX	N
1175			N	INACT	MDCL NAVSTA PANAMA CANAL	MDCL NAVSTA PANAMA CANAL	NAVSTA PANAMA CANAL	PM					15	N	1175			XXXX	N
1176			A	INACT	TMC-5-FT. SHERMAN-DUP OF 0881	TMC-5-FT. SHERMAN ALREADY EXISTS AS 0881	FT. SHERMAN	PM					15	N	0613				N
1177	46494		N	INACT	BRMCL NAVFAC BRAWDY	BRMCL NAVFAC BRAWDY	BRAWDY-WALES	UK		BRAWDY			13	N	8931	8931		XXXX	N
1178	46959		N	INACT	BRMCL NAVWPNSFACDET MACRIHANIS	BRMCL NAVWPNSFACDET MACRIHANIS	MACRIHANISH	UK					13	N	8931	8931		XXXX	N
1179	46493		N	CLINIC	BRMCL NAVWPNSFAC ST. MAWGAN	BRMCL NAVWPNSFAC ST. MAWGAN	RAF ST MAWGAN NEWQUA	UK		RAF ST MAWGAN NEWQUAY	09409		13	N	8931	8931		XXXX	Y
1180	03C1		A	INACT	31st CSH (TOE)	31st COMBAT SUPPORT HOSPITAL (TOE)		GM					13	N	0607			XXXX	N
1181	03F1		A	INACT	128th CSH (TOE)	128th COMBAT SUPPORT HOSPITAL (TOE)	LUDWIGSBURG	GM		LUDWIGSBURG			13	N	0602			XXXX	N
1182	03K1		A	HOSP	212th MASH (TOE)	212th MASH (TOE)	HEIDELBERG	GM					13	N	0606			XXXX	N
1183	06A1		A	HOSP	SEOUL TOE HOSP (43rd MASH)	SEOUL TOE HOSP (43rd MASH)	SEOUL	KS					14	N	0612			XXXX	N
1184	08J1		A	HOSP	312th EVAC HOSP (TOE)	312th EVACUATION HOSPITAL (TOE)		US	NC				02	Y	0089			XXXX	N
1185			A	INACT	5th MASH-DUP ID SEE 1236	5th MASH-DUP ID SEE 1236		US	NC				02	Y	0089			XXXX	N
1186	11F1		A	HOSP	46th CSH (TOE)	46th COMBAT SUPPORT HOSPITAL (TOE)		US	MA				01	Y	0037			XXXX	N
1187	11G1		A	INACT	85th EVAC HOSP (TOE)	85th EVACUATION HOSPITAL (TOE)		US	VA				02	Y	0122			XXXX	N
1189	12A1		A	HOSP	16th MASH (TOE)	16th MASH (TOE)	FT. RILEY	US	KS	FT. RILEY	66442		08	Y	0057			XXXX	N
1190	12C1		A	HOSP	328th GEN HOSP (TOE)	328th GENERAL HOSPITAL (TOE)		US	CO				08	Y	0032			XXXX	N
1191	12F1		A	HOSP	10th MASH (TOE)	10th MASH (TOE)		US	CO				08	Y	0032			XXXX	N
1192	13A1		A	CLINIC	2nd MASH (TOE)	2nd MASH (TOE)		US	GA				03	Y	0048			XXXX	N
1193	13C1		A	HOSP	86th CSH (TOE)	86th COMBAT SUPPORT HOSPITAL (TOE)		UZ					13	N	7303			XXXX	N
1194	14A1		A	HOSP	21st CSH (TOE)	21st COMBAT SUPPORT HOSPITAL (TOE)		US	TX				06	Y	0110			XXXX	N
1195	16A1		A	HOSP	8th EVAC HOSP (TOE)	8th EVACUATION HOSPITAL (TOE)		US	WA				11	Y	0125			XXXX	N
1196	00A1		A	HOSP	316th STATION HOSP (TOE)	316th STATION HOSPITAL (TOE)		US	MD				01	Y	0069			XXXX	N
1197	00B1		A	HOSP	365th EVAC HOSP (TOE)	365th EVACUATION HOSPITAL (TOE)		US	MD				01	Y	0069			XXXX	N
1198	00C1		A	HOSP	350th EVAC HOSP (TOE)	350th EVACUATION HOSPITAL (TOE)		US	KY				05	Y	0061			XXXX	N
1199	00D1		A	HOSP	330th GEN HOSP (TOE)	330th GENERAL HOSPITAL (TOE)		US	NC				02	Y	0089			XXXX	N
1200	00E1		A	HOSP	377th CSH (TOE)	377th COMBAT SUPPORT HOSPTIAL (TOE)		US	NC				02	Y	0089			XXXX	N
1201	00F1		A	HOSP	912th MASH (TOE)	912th MASH (TOE)		US	NC				02	Y	0089			XXXX	N
1202	00G1		A	HOSP	807th MASH (TOE)	807th MASH (TOE)		US	KY				05	Y	0060			XXXX	N
1203	00H1		A	HOSP	382nd FIELD HOSP (TOE)	382nd FIELD HOSPITAL (TOE)		US	GA				03	Y	0047			XXXX	N
1204	00I1		A	HOSP	300th FIELD HOSP (TOE)	300th FIELD HOSPITAL (TOE)		US	MD				01	Y	0069			XXXX	N
1205	00J1		A	HOSP	45th STATION HOSP (TOE)	45th STATION HOSPITAL (TOE)		US	WA				11	Y	0125			XXXX	N
1206	00K1		A	HOSP	50th GEN HOSP (TOE)	50th GENERAL HOSPITAL (TOE)		US	WA				11	Y	0125			XXXX	N
1207	00L1		A	INACT	306th FIELD HOSP (TOE)	306th FIELD HOSPITAL (TOE)		US	AL				04	Y	0002			XXXX	N
1208	00M1		A	HOSP	311th EVAC HOSP (TOE)	311th EVACUATION HOSPITAL (TOE)		US	MO				08	Y	0075			XXXX	N
1209	00N1		A	HOSP	129th EVAC HOSP (TOE)	129th EVACUATION HOSPITAL (TOE)		US	WA				11	Y	0125			XXXX	N
1210	00O1		A	HOSP	403rd CSH (TOE)	403rd COMBAT SUPPORT HOSPITAL (TOE)		US	WA				11	Y	0125			XXXX	N
1211	00P1		A	HOSP	410th EVAC HOSP (TOE)	410th EVACUATION HOSPITAL (TOE)		US	KS				08	Y	0057			XXXX	N
1212	00Q1		A	HOSP	114th EVAC HOSP (TOE)	114th EVACUATION HOSPITAL (TOE)		US	TX				06	Y	0109			XXXX	N
1213	00R1		A	HOSP	94th GEN HOSP (TOE)	94th GENERAL HOSPITAL (TOE)		US	TX				06	Y	0109			XXXX	N
1214	00S1		A	INACT	44th EVAC HOSP (TOE)	44th EVACUATION HOSPITAL (TOE)		US	OK				06	Y	0098			XXXX	N
1215	00T1		A	HOSP	345th CSH (TOE)	345th COMBAT SUPPORT HOSPITAL (TOE)		US	GA				03	Y	0049			XXXX	N
1216	09A1		A	HOSP	115th MASH (TOE)	115th MASH (TOE)		US	VA				01	Y	0123			XXXX	N
1217	09B1		A	HOSP	109th EVAC HOSP (TOE)	109th EVACUATION HOSPITAL (TOE)		US	GA				03	Y	0048			XXXX	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
1218	09C1		A	HOSP	201st EVAC HOSP (TOE)	201st EVACUATION HOSPITAL (TOE)		US	GA				03	Y	0047			XXXX	N
1219	09D1		A	HOSP	300th MASH (TOE)	300th MASH (TOE)		US	KY				05	Y	0060			XXXX	N
1220	09E1		A	HOSP	144th EVAC HOSP (TOE)	144th EVACUATION HOSPITAL (TOE)		US	CO				08	Y	0032			XXXX	N
1221	09F1		A	HOSP	251st EVAC HOSP (TOE)	251st EVACUATION HOSPITAL (TOE)		US	SC				03	Y	0105			XXXX	N
1222	09G1		A	HOSP	475th MASH (TOE)	475th MASH (TOE)		US	KY				05	Y	0061			XXXX	N
1223	09H1		A	HOSP	13th EVAC HOSP (TOE)	13th EVACUATION HOSPITAL (TOE)		US	MO				08	Y	0075			XXXX	N
1224	09I1		A	HOSP	207th EVAC HOSP (TOE)	207th EVACUATION HOSPITAL (TOE)		US	MO				08	Y	0075			XXXX	N
1225	09J1		A	HOSP	148th EVAC HOSP (TOE)	148th EVACUATION HOSPITAL (TOE)		US	LA				06	Y	0064			XXXX	N
1226	09K1		A	HOSP	159th MASH (TOE)	159th MASH (TOE)		US	LA				06	Y	0064			XXXX	N
1227	09L1		A	HOSP	217th EVAC HOSP (TOE)	217th EVACUATION HOSPITAL (TOE)		US	TX				06	Y	0109			XXXX	N
1228	0519		A	CLINIC	JTF SINAI	JTF SINAI	SINAI	XG					13	N	0607	0607		XXXX	N
1229	011B		A	INACT	TMC-1-FT. WAINWRIGHT	TMC-1-FT. WAINWRIGHT	FT. WAINWRIGHT	US	AK	FT. WAINWRIGHT	99703		12	Y	0005	0005		WRMC	N
1230	136B		A	INACT	CAMP SHELBY-FT. RUCKER	CAMP SHELBY-FT. RUCKER	FT. RUCKER	US	AL	FT. RUCKER			04	Y	0003	0003		SERMC	N
1231	1038		A	CLINIC	56th MED BTN (TOE)	56th MED BTN (TOE)	FT. BRAGG	US	NC	FT. BRAGG	28307		02	Y	0089			XXXX	N
1232	038J		A	INACT	AHC AUGSBURG	AHC AUGSBURG	AUGSBURG	GM		AUGSBURG			13	N	0609	0609		ERMC	Y
1233	037U		A	INACT	AHC KELLY-STUTTGART	AHC KELLY	STUTTGART	GM		STUTTGART			13	N	0602			ERMC	N
1234	033D		A	INACT	TMC EDWARDS-FRANKFURT	TMC EDWARDS	FRANKFURT	GM		FRANKFURT			13	N	0605			ERMC	N
1235	038R		A	CLINIC	AHC GIEBELSTADT	AHC GIEBELSTADT	GIEBELSTADT	GM		GIEBELSTADT	09182		13	N	0609	0609		ERMC	Y
1236	11A1		A	HOSP	5th MASH (TOE)	5th MASH (TOE)	FT. BRAGG	US	NC	FT. BRAGG	28307		02	Y	0089			XXXX	N
1237	123I		A	CLINIC	TMC CONTRACT SPARTA-FT. MCCOY	TMC CONTRACT SPARTA	FT. MCCOY	US	WI	SPARTA	54656		05	Y	0061	0061		NARMC	Y
1238			A	DENTAL	USADC-1 RESTONE ARSENAL	USADC-1 REDSTONE ARSENAL	REDSTONE ARSENAL	US	AL		35898		04	Y	0001	0001		SERMC	N
1239			A	INACT	USADC-2 RESTONE ARSENAL	USADC-2 REDSTONE ARSENAL	REDSTONE ARSENAL	US	AL				04	Y	0001	0001			N
1240			A	INACT	USADC-5 RESTONE ARSENAL	USADC-5 REDSTONE ARSENAL	REDSTONE ARSENAL	US	AL				04	Y	0001	0001			N
1241			A	INACT	AVAIATION MED-FT. RICHARDSON	AVAIATION MEDICINE-FT. RICHARDSON	FT. RICHARDSON	US	AK				12	Y	0005	0005		WRMC	N
1242			A	INACT	AVAIATION MED-FT. GREELY	AVAIATION MEDICINE-FT. GREELY	FT. GREELY	US	AK				12	Y	0005	0005		WRMC	N
1243			A	INACT	USADC-3-FT. HUACHUCA	USADC-3-FT. HUACHUCA	FT. HUACHUCA	US	AZ				07	Y	0008	0008			N
1244			A	INACT	TMC-1-FT. HUACHUCA	TMC-1-FT. HUACHUCA	FT. HUACHUCA	US	AZ		85613		07	Y	0008	0008		GPRMC	N
1245			A	INACT	USAHC DUGWAY PROVING GROUNDS	USAHC DUGWAY PROVING GROUNDS	DUGWAY P. G.	US	UT		84022		08	Y	0032	0032		GPRMC	N
1246			A	DENTAL	USADC-1 FT. RILEY	USADC-1 FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	N
1247			A	DENTAL	USADC PINE BLUFF ARSENAL	USADC PINE BLUFF ARSENAL	PINE BLUFF ARSENAL	US	AR		71601		06	Y	0098	0098		GPRMC	N
1248			A	DENTAL	USADC-TROOP DEN CLIN #8 FT BLI	USADC-TROOP DENTAL CLINIC #8 FT BLISS	FT. BLISS	US	TX		79920		07	Y	0108	0108		GPRMC	N
1249			A	DENTAL	HOSPITAL DENT CLINIC-FT BLISS	HOSPITAL DENTAL CLINIC #1	FT. BLISS	US	TX		79920		07	Y	0108	0108		GPRMC	N
1250			A	DENTAL	USADC-WHITESANDS DENTAL CLINIC	USADC-WHITESANDS DENTAL CLINIC	WHITESANDS	US	NM		88002		07	Y	0108	0108		GPRMC	N
1251			A	DENTAL	USADC FT. MONROE	USADC FT. MONROE	FT. MONROE	US	VA		23651		02	Y	0121	0121		NARMC	N
1252			A	DENTAL	USADC FT. STORY	USADC FT. STORY	FT. STORY	US	VA		23459		02	Y	0121	0121		NARMC	N
1253			A	DENTAL	USADC DEFENSE GEN SUPPLY CTR D	USADC DEFENSE GENERAL SUPPLY CTR DC	RICHMOND	US	VA	RICHMOND	23219		02	Y	0122	0122		NARMC	N
1254			A	INACT	USADC-2 FT. LEE	USADC-2 FT. LEE	FT. LEE	US	VA				02	Y	0122	0122		NARMC	N
1255			A	INACT	USADC VINT HILL FARMS	USADC VINT HILL FARMS	VINT HILL FARMS	US	VA		22186		01	Y	0123	0123			N
1256			A	INACT	USADC FT. DAVIS	USADC FT. DAVIS	FT. DAVIS	PM					15	N	0613	0613			N
1257	107W		A	INACT	TMC-CAMP GRAYLING	TMC-CAMP GRAYLING	CAMP GRAYLING	US	MI	GRAYLING	49739		05	Y	0061	0061		NARMC	N
1261	1266	FF9LRO	F	INACT	31st ATH-HOMESTEAD	31st AIR TRANSPORTABLE HOSPITAL	HOMESTEAD AFB	US	FL	HOMESTEAD	33039		03	Y	0637			ACC	N
1262	1267		F	CLINIC	55th ATH-OFFUTT	55th AIR TRANSPORTABLE HOSPITAL	OFFUTT AFB	US	NE	OMAHA	68113		08	Y	0078			ACC	N
1263	3754		F	CLINIC	4th ATH-SEYMOUR JOHNSON	4th AIR TRANSPORTABLE HOSPITAL	SEYMOUR JOHNSON AFB	US	NC	GOLDSBORO	27531		02	Y	0090			ACC	N
1264	GE82		F	INACT	609th CONT HOSP-ZWEIBRUCKEN	609th CONTINGENCY HOSPITAL	ZWEIBRUCKEN	GM		ZWEIBRUCKEN	09249		13	N	1264			USAFE	N
1265	UK88		F	INACT	317th CONT HOSP-RAF BICESTER	317th CONTINGENCY HOSPITAL	RAF BICESTER	UK		RAF BICESTER	09466		13	N	1265			USAFE	N
1266	UK89	FFGNN0	F	INACT	870th CONT HOSP-LITTLE RISSING	870th CONTINGENCY HOSPITAL	RAF LITTLE RISSINGTON	UK		RAF LITTLE RISSINGTON	09466		13	N				USAFE	N
1267	UK90		F	INACT	310th CONT HOSP-RAF NOCTON HAL	310th CONTINGENCY HOSPITAL	RAF NOCTON HALL	UK		RAF NOCTON HALL	09464		13	N	1267			USAFE	N
1268	48774		N	CLINIC	BRMAX DEFPERSSUPCEN-PHILADELPH	BRMAX DEFPERSSUPCEN	PHILADELPHIA	US	PA	PHILADELPHIA	19101		01	Y	1268	1268		XXXX	N
1269	48169		N	CLINIC	CAMP KINSER-OKINAWA	CAMP KINSER-OKINAWA	OKINAWA	JA		OKINAWA			14	N	0621	0621		XXXX	Y
1270	4322A	N4322A	N	DENTAL	BDCL BAHRAIN	BDCL BAHRAIN	BAHRAIN	BA					13	N	0820	0820			N
1300	46107		N	INACT	BRMCL DEPERM LAMBERT PT	BRMCL DEPERM LAMBERT PT	NORFOLK	US	VA	PORTSMOUTH			02	Y	0124	0124		XXXX	N
1301	45955		N	INACT	BRMCL OCS CAMP UPSHER	BRMCL OCS CAMP UPSHER	QUANTICO	US	VA	QUANTICO	22134		01	Y	0385	0385		XXXX	N
1302	32640		N	CLINIC	BRMCL MCAF QUANTICO	BRMCL MCAF QUANTICO	QUANTICO	US	VA	QUANTICO	22134		01	Y	0385	0385		XXXX	N
1303			N	INACT	BRMCL NAVSTABRIG NORFOLK	BRMCL NAVSTABRIG NORFOLK	NORFOLK	US	VA	NORFOLK	23511		02	Y	1303			XXXX	N
1304	32551		N	INACT	BRMAX NOSC SAN DIEGO	BRMAX NOSC SAN DIEGO	SAN DIEGO	US	CA		92134		09	Y	0029			XXXX	N
1305	45935		N	INACT	BRMCL NCTC ORLANDO	BRMCL NCTC ORLANDO	ORLANDO	US	FL	ORLANDO	32813		03	Y	0040	0040		XXXX	N
1306	45936		N	INACT	BRMCL NCTC INPR ORLANDO	BRMCL NCTC INPR ORLANDO	ORLANDO	US	FL		32813		03	Y	0040	0040		XXXX	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
1307	46144		N	CLINIC	NBMC INDIAN ISLAND	NBMC INDIAN ISLAND	INDIAN ISLAND	US	WA		98339		11	Y	0126	0126		XXXX	Y
1308	46353		N	INACT	BRMAX NTC RECRUIT INPRC SAN DI	BRMAX NTC RECRUIT INPRC SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92136		09	Y	0029	0029		XXXX	N
1309	46354		N	INACT	BRMAX NTC NTMTTZ SAN DIEGO	BRMAX NTC NTMTTZ SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92136		09	Y	0701	0029		XXXX	N
1310	46355		N	INACT	BRMCL NSB SAN DIEGO	BRMCL NSB SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92136		09	Y	0701	0029		XXXX	N
1311	46367		N	INACT	BRMAX MCCES TWENTY-NINE PALMS	BRMAX MCCES TWENTY-NINE PALMS	TWENTY-NINE PALMS	US	CA		92278		09	Y	0030			XXXX	N
1312			N	INACT	BRMCL DEPERM LAMBERT PT-DUP 13	BRMCL DEPERM LAMBERT PT-DUPID 1300	NORFOLK	US	VA		23508		02	Y	0124				N
1313	46362		N	INACT	BRMAX NAF CHINA LAKE	BRMAX NAF CHINA LAKE	CHINA LAKE	US	CA				09	Y	0025			XXXX	N
1314			A	INACT	OLD PRIMUS FAIRFAX DMISID	OLD PRIMUS FAIRFAX DMISID	USAHC PRIMUS FAIRFAX	US	VA				01	Y	1314			NARMC	N
1316	131O		A	CLINIC	WINDER FPC-FT. BENNING	WINDER FPC	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	Y
1317			A	INACT	USA MEDDAC-HONSHU	USA MEDDAC-HONSHU	HONSHU	JA					14	N	0610	0610		PRMC	N
1318			N	INACT	BRMCL ORLANDO-DUP-SEE 0271	BRMCL ORLANDO-DUP-SEE 0271	ORLANDO	US	FL				03	Y	0040				N
1319	46389		N	INACT	NAMU ELMENDORF AFB	NAMU ELMENDORF AFB	ELMENDORF AFB	US	AK				12	Y				XXXX	N
1320	01K1		A	CLINIC	JTF-B MED EL-HONDURAS (TOE)	JTF-B MED EL-HONDURAS (TOE)	HONDURAS	HO					15	N	0047			XXXX	N
1321	30531		N	INACT	NAVAL AIR RESRVE CTR MINNEAPOL	NAVAL AIR RESERVE CENTER MINNEAPOLIS	MINNEAPOLIS	US	MN	MINNEAPOLIS	55450		08	Y	0056	0056		XXXX	N
1322			A	INACT	1/9 INF BATTALION AID STATION	1/9 INF BATTALION AID STATION	CAMP GREAVES	KS					14	N	0612			XXXX	N
1323			A	CLINIC	8/8 FA BATTALION AID STATION	8/8 FA BATTALION AID STATION	CAMP STANLEY	KS			96257		14	N	0612			XXXX	N
1324			A	CLINIC	1/15 FA BATTALION AID STATION	1/15 FA BATTALION AID STATION	CAMP STANLEY	KS			96257		14	N	0612			XXXX	N
1325			A	CLINIC	2ND ENGR BATTALION AID STATION	2ND ENGR BATTALION AID STATION	CAMP CASTLE	KS					14	N	0612			XXXX	N
1326			A	CLINIC	2/72D ARMOR BATTALION AID STA.	2/72D ARMOR BATTALION AID STA.	CAMP CASEY	KS			96224		14	N	0612			XXXX	N
1327			A	CLINIC	HHC-2ID TROOP AID STATION	HHC-2ID TROOP AID STATION	CAMP CASEY	KS			96224		14	N	0612			XXXX	N
1328			A	INACT	HQ 2D AVN BATTALION AID STA.	HQ 2D AVN BATTALION AID STA.	CAMP CASEY	KS					14	N	0612			XXXX	N
1351			F	DENTAL	59 MEDICAL WING/SGD-LACKLAND	59 MEDICAL WING/SGD (MACKOWEN)	LACKLAND AFB	US	TX	SAN ANTONIO	78236		06	Y	0117	0117		AETC	N
1352	1252		F	INACT	USAF CLINIC WHEELER AFB	USAF CLINIC WHEELER AFB	WHEELER AFB	US	HI				12	Y	0287	0287		PACAF	N
1353			F	DENTAL	14 DENTAL SQ/SGD-COLUMBUS	14 DENTAL SQ/SGD	COLUMBUS AFB	US	MS	COLUMBUS	39710		04	Y	0074	0074		AETC	N
1354			F	DENTAL	59 MEDICAL WING/SGD-LACKLAND	59 MEDICAL WING/SGD (DUNN)	LACKLAND AFB	US	TX	SAN ANTONIO	78236		06	Y	0117	0117		AETC	N
1355			F	DENTAL	60 DENTAL SQ/SGD-TRAVIS	60 DENTAL SQ/SGD (1)	TRAVIS AFB	US	CA	FAIRFIELD	94535		10	Y	0014	0014		AMC	N
1356			A	INACT	2/61 ADA BATTALION AID STATION	2/61 ADA BATTALION AID STATION	CAMP STANTON	KS					14	N	0612			XXXX	N
1357			A	CLINIC	1/31 INF BATTALION AID STATION	1/31 INF BATTALION AID STATION-CP HOWZE	KOREA	KS					14	N	0612			XXXX	N
1358			A	DENTAL	USADC CAMP GREAVES	USADC CAMP GREAVES	CAMP GREAVES	KS					14	N	0612	0612			N
1359			A	INACT	CAMP KITTY HAWK DISPENSARY	CAMP KITTY HAWK DISPENSARY	CAMP KITTY HAWK	KS					14	N	0612	0612		XXXX	N
1360			A	INACT	USADC AFCENR SCHINNEN-THE NETH	USADC AFCENR SCHINNEN-THE NETHERLANDS	NETHERLANDS	NL					13	N	0607				N
1361			A	CLINIC	1/503 REG BATTALION AID STA.	1/503 REG BATTALION AID STA.	CAMP HOVEY	KS					14	N	0612			XXXX	N
1362			A	INACT	2/503 REG BATTALION AID STA.	2/503 REG BATTALION AID STA.	CAMP HOVEY	KS					14	N	0612			XXXX	N
1363			F	DENTAL	425 MEDICAL FLT/SGD-IZMIR	425 MEDICAL FLT/SGD	IZMIR AB	TU		IZMIR	09821		13	N	0825			USAFE	N
1364			A	INACT	4/7TH CAV SQUADRON AID STATION	4/7TH CAV SQUADRON AID STATION	CAMP GARY OWENS	KS					14	N	0612			XXXX	N
1365			A	INACT	2/17 FA BATTALION AID STATION	2/17 FA BATTALION AID STATION	CAMP PELHAM	KS					14	N	0612			XXXX	N
1366			A	CLINIC	6/37TH FA BATTALION AID STA.	6/37TH FA BATTALION AID STA.	ESSAYONS	KS					14	N	0612			XXXX	N
1367			A	CLINIC	1/72D ARMOR BATTALION AID STA.	1/72D ARMOR BATTALION AID STA.	CAMP CASEY	KS			96224		14	N	0612			XXXX	N
1368			A	CLINIC	HHC-2X BATTALION AID STATION	HHC-2X BATTALION AID STATION	KOREA	KS			96224		14	N	0612			XXXX	N
1369			A	CLINIC	5/20TH REG TROOP AID STATION	5/20TH REG TROOP AID STATION		KS			96224		14	N	0612			XXXX	N
1370			A	CLINIC	106TH MED DET (VS) TM D ANIMAL	106TH MED DET (VS) TM D ANIMAL CLIN	KOREA	KS					14	N	0612	0612		XXXX	N
1371			A	CLINIC	106TH MED DET (VS) TM E SMALL	106TH MED DET (VS) TM E SMALL ANIMAL CLIN	KOREA	KS					14	N	0612	0612		XXXX	N
1372			A	CLINIC	106TH MED DET (VS) TM B SMALL	106TH MED DET (VS) TM B SMALL ANIMAL CLIN	KOREA	KS					14	N	0612	0612		XXXX	N
1373			A	INACT	USADC-2 SMITH BARRACKS	USADC-2 SMITH BARRACKS	BAUMHOLDER	GM		BAUMHOLDER			13	N	0607	0607			N
1374			A	CLINIC	CHPPM-E-GERMANY	CHPPM-E	GERMANY	GM					13	N	1374			ERMC	N
1375			A	INACT	USAHC REICHEL KASERNE	USAHC REICHEL KASERNE	GERMANY	GM					13	N	0606			ERMC	N
1383	45958		N	INACT	BRMAX CHESAPEAKE BAY	BRMAX CHESAPEAKE BAY	CHESAPEAKE BEACH	US	VA	CHESAPEAKE			01	Y	0067	0067		XXXX	N
1384			N	INACT	BRMCL NORFOLK NAVY SHIPYARD	BRMCL NORFOLK NAVY SHIPYARD	PORTSMOUTH	US	VA	PORTSMOUTH			02	Y	1384			XXXX	N
1385	41769		N	DENTAL	BRDCL NAVWPNCEN CHINA LAKE	BRDCL NAVWPNCEN CHINA LAKE	RIDGECREST	US	CA	RIDGECREST	93555		09	Y	0485	0485			N
1386			N	DENTAL	BRDCL DIEGO GARCIA(CINCPACFLT)	BRDCL DIEGO GARCIA(CINCPACFLT)	DIEGO GARCIA	IO			96595		14	N	1386				N
1387	43619		N	DENTAL	BRDCL NCSL PANAMA CITY	BRDCL NCSL PANAMA CITY	PANAMA CITY	US	FL	PANAMA CITY	32407		04	Y	0490	0490			N
1388	44554		N	DENTAL	BRDCL NAVAL STA. FORD ISLAND	BRDCL NAVAL STA. FORD ISLAND	FORD ISLAND	US	HI	FORD ISLAND			12	Y	0476	0476			N
1389	35742		N	DENTAL	BRDCL WESTLOCH	BRDCL WESTLOCH	WESTLOCH	US	HI	WESTLOCH			12	Y	0476	0476			N
1390	44524		N	INACT	BRDCL NAVADMINU IDAHO FALLS	BRDCL NAVADMINU IDAHO FALLS	IDAHO FALLS	US	ID	IDAHO FALLS	83401		08	Y	0489	0489			N
1394	44559		N	DENTAL	BRDCL NAF KADENA	BRDCL NAF KADENA	KADENA	JA		KADENA	98778		14	N	0816	0816			N
1395	44560		N	DENTAL	BRDCL TORII STATION	BRDCL TORII STATION	TORII STATION	JA			96376		14	N	0816	0816			N
1396	41787		N	DENTAL	BRDCL NAVSUPPACT NEW ORLEANS	BRDCL NAVSUPPACT NEW ORLEANS	NEW ORLEANS	US	LA	NEW ORLEANS	70146		04	Y	0490	0490			N

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1397	45022		N	DENTAL	BRDAX BELLE CHASE	BRDAX BELLE CHASE	NEW ORLEANS	US	LA	NEW ORLEANS	70146		04	Y	0490	0490			N
1398	41772		N	DENTAL	BRDCL MARFINCEN KANSAS CITY	BRDCL MARFINCEN KANSAS CITY	KANSAS CITY	US	MO	KANSAS CITY	64197		08	Y	0494	0494			N
1399	39068		N	DENTAL	NBDC LAKEHURST	NBDC LAKEHURST	LAKEHURST	US	NJ	LAKEHURST	08733		01	Y	0484	0484			N
1400	42604		N	DENTAL	NBDC BALLSTON SPA	NBDC BALLSTON SPA	BALLSTON SPA	US	NY	BALLSTON SPA	12020		01	Y	0484	0484			N
1402	68088		N	DENTAL	BRDCL CINCIBERLANT	BRDCL CINCIBERLANT	OEIRAS	PO		OEIRAS			13	N	0820	0820			N
1403	41788		N	DENTAL	BRDCL NAS CORPUS CHRISTI	BRDCL NAS CORPUS CHRISTI	CORPUS CHRISTI	US	TX	CORPUS CHRISTI	78419		06	Y	0490	0490			N
1404	45021		N	DENTAL	BRDCL SUBASE BANGOR	BRDCL SUBASE BANGOR	BANGOR	US	WA	SILVERDALE	98383		11	Y	0489	0489			N
1405			N	INACT	BRMCL ANX NAV DET INDN ISL-EXI	BRMCL ANX NAV DET INDN ISL-EXISTS AS 1307	HADLOCK	US	WA	HADLOCK			11	Y	0126				N
1411			N	DENTAL	BRDCL NDC CAMP PENDLETON	BRDCL NDC CAMP PENDLETON	SANTA ANA	US	CA	SANTA ANA	92055		09	Y	0457	0457			N
1413			N	DENTAL	BRDCL CAMP PENDLETON MCLSB	BRDCL CAMP PENDLETON MCLSB	CAMP PENDELTON	US	CA		92055		09	Y	0457	0457			N
1414			N	DENTAL	BRDCL CAMP PENDLETON HQ	BRDCL CAMP PENDLETON HQ	OCEANSIDE	US	CA	OCEANSIDE	92055		09	Y	0457	0457			N
1416			N	DENTAL	BRDCL ANX CORRECTIONAL CENTER	BRDCL ANX CORRECTIONAL CENTER	OCEANSIDE	US	CA	OCEANSIDE	92055		09	Y	0457	0457			N
1417	45023		N	DENTAL	BRDCL CHAPPO MCB	BRDCL CHAPPO MCB	OCEANSIDE	US	CA	OCEANSIDE	92055		09	Y	0457	0457			N
1418	44536		N	DENTAL	BRDCL EDSON RANGE ANNEX MCB	BRDCL EDSON RANGE ANNEX MCB	OCEANSIDE	US	CA	OCEANSIDE	92055		09	Y	0457	0457			N
1419	44535		N	DENTAL	BRDCL DELMAR-CAMP PENDLETON	BRDCL DELMAR-CAMP PENDLETON	CAMP PENLETON	US	CA	OCEANSIDE	92055		09	Y	0457	0457			N
1420	44538		N	DENTAL	BRDCL CAMP SAN ONOFRE MCB	BRDCL CAMP SAN ONOFRE MCB	OCEANSIDE	US	CA	OCEANSIDE	92055		09	Y	0457	0457			N
1421	44565		N	DENTAL	BRDCL ANNEX HORNO	BRDCL ANNEX HORNO	OCEANSIDE	US	CA	OCEANSIDE	92055		09	Y	0457	0457			N
1422	44569		N	DENTAL	1ST DENTAL CO DET SAN MATEO	1ST DENTAL CO DET SAN MATEO	OCEANSIDE	US	CA	OCEANSIDE	92055		09	Y	0457	0457			N
1423	44567		N	DENTAL	1ST DENTAL CO DET LAS PULGAS	1ST DENTAL CO DET LAS PULGAS	OCEANSIDE	US	CA	OCEANSIDE	92055		09	Y	0457	0457			N
1424	44566		N	DENTAL	1ST DENTAL CO DET LAS FLORES	1ST DENTAL CO DET LAS FLORES	OCEANSIDE	US	CA	OCEANSIDE	92055		09	Y	0457	0457			N
1425	44568		N	DENTAL	1ST DENTAL CO DET MARGARITA	1ST DENTAL CO DET MARGARITA	OCEANSIDE	US	CA	OCEANSIDE	92055		09	Y	0457	0457			N
1426	45024		N	DENTAL	BRDCL MCMWTC BRIDGEPORT	BRDCL MCMWTC BRIDGEPORT	BRIDGEPORT	US	CA	BRIDGEPORT	92055		09	Y	0457	0457			N
1430	45937		N	INACT	BRDCL NAS SHERMAN FIELD	BRDCL NAS SHERMAN FIELD	PENSACOLA	US	FL	PENSACOLA	32512		04	Y	0490	0490			N
1431	45938		N	INACT	BRDCL NAVOLF SAUFLEY FIELD	BRDCL NAVOLF SAUFLEY FIELD	PENSACOLA	US	FL	PENSACOLA	32512		04	Y	0490	0490			N
1432	44557		N	DENTAL	BRDCL SUBASE SAN DIEGO	BRDCL SUBASE SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92134		09	Y	0485	0485			N
1435	44542		N	DENTAL	BRDCL NRTC INPR GREAT LAKES	BRDCL NRTC INPR GREAT LAKES	GREAT LAKES	US	IL	GREAT LAKES	60088		05	Y	0494	0494			N
1437	41503		N	INACT	BRDCL NAVAL HOME GULFPORT	BRDCL NAVAL HOME GULFPORT	GULFPORT	US	MS	GULFPORT	39501		04	Y	0490	0490			N
1438	44531		N	DENTAL	BRDCL CAMP GEIGER MCB	BRDCL CAMP GEIGER MCB	CAMP GEIGER	US	NC		28542		02	Y	0492	0492			N
1439	44532		N	DENTAL	BRDCL CAMP JOHNSON MCB	BRDCL CAMP JOHNSON MCB	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0492	0492			N
1440	44533		N	DENTAL	BRDCL COURTHOUSE BAY MCB	BRDCL COURTHOUSE BAY MCB	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0492	0492			N
1444	45960		N	DENTAL	BRDCL ANNEX MCAF QUANTICO	BRDCL ANNEX MCAF QUANTICO	QUANTICO	US	VA	QUANTICO	22134		01	Y	0495	0495			N
1445	45959		N	DENTAL	BRDAX TBS QUANTICO	BRDAX TBS QUANTICO	QUANTICO	US	VA	QUANTICO	22134		01	Y	0495	0495			N
1446	43833		N	DENTAL	BRDCL NAVCORRCUSUNIT NORFOLK	BRDCL NAVCORRCUSUNIT NORFOLK	NORFOLK	US	VA	NORFOLK	23511		02	Y	0456	0456			N
1447		BV1MFB	F	CLINIC	DAVIS HYPERBARIC MEDICINE CLIN	DAVIS HYPERBARIC MEDICINE CLINIC	BROOKS AFB	US	TX	SAN ANTONIO	78235		06	Y	1447				N
1448	46095		N	INACT	BRDAX NAS BERMUDA	BRDAX NAS BERMUDA	BERMUDA ISLAND	BD		BERMUDA ISLAND			15	N	0456	0456			N
1449	11N1		A	HOSP	249th CSH (TOE)	249th COMBAT SUPPORT HOSPITAL (TOE)	GERMANY	BK					13	N	7303				N
1479			A	INACT	USADC LOGAN HEIGHTS-EL PASO	USADC LOGAN HEIGHTS-EL PASO	FT. BLISS	US	TX				07	Y	0108	0108		GPRMC	N
1482			A	DENTAL	USADC PENTAGON	USADC PENTAGON	PENTAGON	US	DC				01	Y	0037	0037		NARMC	N
1498			F	DENTAL	10TH MEDICAL GRP-AREA DENTAL	10TH MEDICAL GRP-AREA DENTAL LABORATORY	USAF ACADEMY	US	CO	COLORADO SPRINGS	80840		08	Y	0033	0033		USAFA	N
1499			A	INACT	TMC-1-DUP ID-SEE 1507	TMC-1-DUP ID-SEE 1507	FT. CAMPBELL	US	KY				05	Y	0060			XXXX	N
1500	107N		A	INACT	CIV EMP HLTH CLIN-FT. KNOX	CIV EMP HLTH CLIN-FT. KNOX	FT. KNOX	US	KY		40121		05	Y	0061	0061		NARMC	N
1501	107T		A	INACT	CEHC FIN SPT-FT. BENJAMIN HARR	CEHC FIN SPT-FT. BENJAMIN HARRISON	FT. BENJAMIN HARRISON	US	IN		46216		05	Y	0061			NARMC	N
1502	107S		A	INACT	CEHC JEFF PROVING GROUND	CEHC JEFF PROVING GROUND	JEFFERSON PROVING GROUND	US	IN	MADISON	47250		05	Y	0061	0061		NARMC	N
1503	132A		A	INACT	TMC-2-FT. CAMPBELL	TMC-2-FT. CAMPBELL	FT. CAMPBELL	US	KY		42223		05	Y	0060	0060		SERMC	N
1504	132B		A	INACT	TMC-3-FT. CAMPBELL	TMC-3-FT. CAMPBELL	FT. CAMPBELL	US	KY		42223		05	Y	0060	0060		SERMC	N
1505	132C		A	INACT	TMC-4-FT. CAMPBELL	TMC-4-FT. CAMPBELL	FT. CAMPBELL	US	KY		42223		05	Y	0060	0060		SERMC	N
1506	132D		A	CLINIC	TMC-5-FT. CAMPBELL	TMC-5-FT. CAMPBELL	FT. CAMPBELL	US	KY		42223		05	Y	0060	0060		SERMC	Y
1507	132E		A	INACT	TMC-1-FT. CAMPBELL	TMC-1-FT. CAMPBELL	FT. CAMPBELL	US	KY		42223		05	Y	0060	0060		SERMC	N
1508	132F		A	INACT	TMC-7-FT. CAMPBELL	TMC-7-FT. CAMPBELL	FT. CAMPBELL	US	KY		42223		05	Y	0060	0060		SERMC	N
1509	132N		A	INACT	OCC HLTH NSG OFF	OCC HLTH NSG OFF	MEMPHIS	US	TN	MEMPHIS	38115		04	Y	0060	0060		SERMC	N
1510	13D1		A	CLINIC	101st AIRBORNE DIVISION	101st AIRBORNE DIVISION (TOE)	FT. CAMPBELL	US	KY		42223		05	Y	0060			XXXX	N
1511	123A		A	CLINIC	RICHARD G. WILSON CTMC-FT WOOD	RICHARD G. WILSON CTMC	FT. LEONARD WOOD	US	MO		65473		08	Y	0075	0075		GPRMC	N
1512	123B		A	INACT	TMC-2-FT. LEONARD WOOD	TMC-2-FT. LEONARD WOOD	FT. LEONARD WOOD	US	MO		65473		08	Y	0075	0075		GPRMC	N
1513	123C		A	INACT	TMC-3-FT. LEONARD WOOD	TMC-3-FT. LEONARD WOOD	FT. LEONARD WOOD	US	MO		65473		08	Y	0075	0075		GPRMC	N
1514	123D		A	INACT	TMC-4-FT. LEONARD WOOD	TMC-4-FT. LEONARD WOOD	FT. LEONARD WOOD	US	MO		65473		08	Y	0075	0075		GPRMC	N
1515	123E		A	INACT	TMC-6-FT. LEONARD WOOD	TMC-6-FT. LEONARD WOOD	FT. LEONARD WOOD	US	MO		65473		08	Y	0075	0075		GPRMC	N
1516	123F		A	INACT	TMC-7-FT. LEONARD WOOD	TMC-7-FT. LEONARD WOOD	FT. LEONARD WOOD	US	MO		65473		08	Y	0075			GPRMC	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
1517	12B1		A	HOSP	93rd EVAC HOSP (TOE)	93rd EVACUATION HOSPITAL (TOE)		US	MO		65473		08	Y	0075			XXXX	N
1518			A	INACT	LAKE OZARK DISP-OSAGE	LAKE OZARK DISP-OSAGE	LAKE OZARK DISP	US	MO				08	Y	0075			GPRMC	N
1519	123P		A	CLINIC	USA OCCUP HLTH CLIN-GOODFELLOW	USA OCCUP HLTH CLIN-GOODFELLOW	ST. LOUIS	US	MO		63120		05	Y	0075	0075		GPRMC	N
1520	121F		A	INACT	TMC-1-FT. CARSON	TMC-1-FT. CARSON	FT. CARSON	US	CO		80913		08	Y	0032	0032		GPRMC	N
1521	121A		A	INACT	TMC-2-FT. CARSON	TMC-2-FT. CARSON	FT. CARSON	US	CO		80913		08	Y	0032	0032		GPRMC	N
1522	121E		A	CLINIC	TMC-3-FT. CARSON	TMC-3-FT. CARSON	FT. CARSON	US	CO		80913		08	Y	0032	0032		GPRMC	Y
1523	121B		A	INACT	TMC-5-FT. CARSON	TMC-5-FT. CARSON	FT. CARSON	US	CO		80913		08	Y	0032	0032		GPRMC	N
1524	121C		A	CLINIC	TMC-6-FT. CARSON	TMC-6-FT. CARSON	FT. CARSON	US	CO		80913		08	Y	0032	0032		GPRMC	Y
1525	121D		A	CLINIC	TMC-7-FT. CARSON	TMC-7-FT. CARSON	FT. CARSON	US	CO		80913		08	Y	0032	0032		GPRMC	Y
1526	121N		A	CLINIC	CIV EMP HLTH CLINIC-PUEBLO	CIV EMP HLTH CLINIC-PUEBLO	PUEBLO	US	CO	PUEBLO	81001		08	Y	0032	0032		GPRMC	Y
1527	1219		A	INACT	4TH INF DIV-FT. CARSON	4TH INF DIV-FT. CARSON	FT. CARSON	US	CO		80913		08	Y	0032			XXXX	N
1528	121O		A	INACT	USAHC SFGD SYS MR-NAKOMA	USAHC SFGD SYS MR-NAKOMA	NAKOMA	US	ND				08	Y	0032			GPRMC	N
1529	32803		N	INACT	FD CRANEY ISLAND-PORTSMOUTH VA	FD CRANEY ISLAND-PORTSMOUTH VA	PORTSMOUTH	US	VA		23708		02	Y	0121			XXXX	N
1530	122A		A	CLINIC	DSCPL BRKS HLTH CLN-FT LEAVENW	DISCIPLINARY BARRACKS HLTH CLN-LEAVENWORTH	FT. LEAVENWORTH	US	KS		66027		08	Y	0058	0058		GPRMC	N
1531	124A		A	CLINIC	MEDICAL INPROCESSING CENTER	MEDICAL INPROCESSING CENTER	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	N
1532	124I		A	INACT	TMC-2-FT. RILEY	TMC-2-FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	N
1533	124C		A	INACT	TMC-3-FT. RILEY	TMC-3-FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	N
1534	124D		A	INACT	TMC-4-FT. RILEY	TMC-4-FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	Y
1535	124E		A	INACT	TMC-5-FT. RILEY	TMC-5-FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	N
1536	124F		A	INACT	TMC-6-FT. RILEY	TMC-6-FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	N
1537	124G		A	INACT	TMC-7-FT. RILEY	TMC-7-FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	Y
1538	124H		A	INACT	TMC-8-FT. RILEY	TMC-8-FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	Y
1539	124J		A	INACT	TMC-9-AVN MED-FT. RILEY	TMC-9-AVN MED-FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	N
1540	124N		A	INACT	USAHC SCHLLG MANR-SALINA	USAHC SCHLLG MANR-SALINA	SALINA	US	KS				08	Y	0057			GPRMC	N
1541	1249		A	INACT	1ST INF DIV-FT. RILEY	1ST INF DIV-FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057			GPRMC	N
1542			N	INACT	NASDET-JACKSONVILLE	NASDET-JACKSONVILLE	JACKSONVILLE	US	FL				03	Y	1542			XXXX	N
1543	123R		A	CLINIC	OCCUPATIONAL HLTH CLIN-SAVANNA	OCCUPATIONAL HLTH CLINIC-SAVANNA	SAVANNA ARMY DEPOT	US	IL		61074		05	Y	0061	0061		NARMC	N
1544	123T		A	CLINIC	OCCUPATIONAL HLTH CLIN-FT. MCC	OCCUPATIONAL HLTH CLINIC-FT. MCCOY	FT. MCCOY	US	WI		54656		05	Y	0061	0061		NARMC	N
1545	107V		A	CLINIC	OCCUPATIONAL HLTH CLINIC-TACOM	OCCUPATIONAL HLTH CLINIC-TACOM	WARREN	US	MI		48397		05	Y	0061	0061		NARMC	N
1546			A	INACT	CEHC WARREN	CEHC WARREN	WARREN	US	MI		48397		05	Y	0061			NARMC	N
1547	130A		A	INACT	TMC-1-EISENHOWER-FT. GORDON	TMC-1-EISENHOWER-FT. GORDON	FT. GORDON	US	GA		30905		03	Y	0047	0047		SERMC	N
1548	130B		A	INACT	TMC-2-EISENHOWER-FT. GORDON	TMC-2-EISENHOWER-FT. GORDON	FT. GORDON	US	GA		30905		03	Y	0047	0047		SERMC	N
1549	130C		A	INACT	TMC-3-EISENHOWER-FT. GORDON	TMC-3-EISENHOWER-FT. GORDON	FT. GORDON	US	GA		30905		03	Y	0047	0047		SERMC	N
1550	130D		A	CLINIC	TMC-4-STOCKADE-FT. GORDON	TMC-4-STOCKADE-FT. GORDON	FT. GORDON	US	GA		30905		03	Y	0047	0047		SERMC	Y
1551	131A		A	CLINIC	TMC-1-FT. BENNING	TMC-1-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	Y
1552	131B		A	CLINIC	TMC-2-FT. BENNING	TMC-2-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	Y
1553	131C		A	INACT	TMC-3-MARTIN-FT. BENNING	TMC-3-MARTIN-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1554	131D		A	INACT	TMC-4-FT. BENNING	TMC-4-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1555	131E		A	CLINIC	TMC-5-FT. BENNING	TMC-5-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1556	131F		A	INACT	TMC-6-FT. BENNING	TMC-6-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1557	131J		A	CLINIC	TMC-7-FT. BENNING	TMC-7-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1558	131G		A	INACT	TMC-8-FT. BENNING	TMC-8-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1559	131K		A	INACT	TMC-8A-FT. BENNING	TMC-8A-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048			SERMC	N
1560	131H		A	CLINIC	AVIATION MED FPC-LAWSON AFB	AVAITION MED FPC-LAWSON AFB	LAWSON AFB	US	GA		31905		03	Y	0048	0048		SERMC	Y
1561	131I		A	INACT	TMC-10-CONFINEMENT FACILITY-	TMC-10-CONFINEMENT FACILITY-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048			SERMC	N
1562	137A		A	CLINIC	TMC-1-FT. STEWART	TMC-1-FT. STEWART	FT. STEWART	US	GA		31314		03	Y	0049	0049		SERMC	Y
1563	137B		A	CLINIC	TMC-2-FT. STEWART	TMC-2-FT. STEWART	FT. STEWART	US	GA		31314		03	Y	0049	0049		SERMC	Y
1564	137C		A	CLINIC	TMC-3-FT. STEWART	TMC-3-FT. STEWART	FT. STEWART	US	GA		31314		03	Y	0049	0049		SERMC	Y
1565	131L		A	CLINIC	TMC EGLIN AFB	TMC EGLIN AFB	EGLIN AFB	US	FL		32542		04	Y	0048	0048		SERMC	N
1566	133A		A	INACT	TMC-1-FT. JACKSON CENTRAL	TMC-1-FT. JACKSON CENTRAL	FT. JACKSON	US	SC		29207		03	Y	0105	0105		SERMC	N
1567	133K		A	CLINIC	TMC CON (1-2-4)-FT. JACKSON	TMC CON (1-2-4)	FT. JACKSON	US	SC		29207		03	Y	0105	0105		SERMC	Y
1568			A	INACT	TMC-3-FT. JACKSON	TMC-3-FT. JACKSON	FT. JACKSON	US	SC				03	Y	0105			SERMC	N
1569	133L		A	INACT	TMC-4-FT. JACKSON-BDE	TMC-4-FT. JACKSON-BDE	FT. JACKSON	US	SC		29207		03	Y	0105			SERMC	N
1570	133E		A	INACT	TMC-5-FT. JACKSON	TMC-5-FT. JACKSON	FT. JACKSON	US	SC		29207		03	Y	0105			SERMC	N
1571	133F		A	INACT	TMC-6-FT. JACKSON	TMC-6-FT. JACKSON	FT. JACKSON	US	SC		29207		03	Y	0105			SERMC	N
1572	133G		A	INACT	TMC-7-FT. JACKSON	TMC-7-FT. JACKSON	FT. JACKSON	US	SC		29207		03	Y	0105			SERMC	N
1573	133H		A	INACT	TMC-8-FT. JACKSON	TMC-8-FT. JACKSON	FT. JACKSON	US	SC		29207		03	Y	0105			SERMC	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
1574	133I		A	INACT	TMC CENTRAL-FT. JACKSON	TMC CENTRAL-FT. JACKSON	FT. JACKSON	US	SC		29207		03	Y	0105			SERMC	N
1575	134B		A	INACT	TMC-1-FT. MCCLELLAN	TMC-1-FT. MCCLELLAN	FT. MCCLELLAN	US	AL		36205		04	Y	0002	0002		SERMC	N
1576	134C		A	INACT	TMC-2-FT. MCCLELLAN	TMC-2-FT. MCCLELLAN	FT. MCCLELLAN	US	AL		36205		04	Y	0002	0002		SERMC	N
1577	134D		A	INACT	TMC MP NOBLE-FT. MCCLELLAN	TMC MP NOBLE	FT. MCCLELLAN	US	AL				04	Y	0002	0002		SERMC	N
1578			A	INACT	RECEPTION STATION-FT. MCCLELLA	RECEPTION STATION	FT. MCCLELLAN	US	AL				04	Y	0002	0002		SERMC	N
1579	136A		A	INACT	TMC 46 ENGINEER BN-FT. RUCKER	TMC 46 ENGINEER BN-FT. RUCKER	FT. RUCKER	US	AL		36362		04	Y	0003			SERMC	N
1580	136N		A	INACT	USAHC AVIATION MED-FT. RUCKER	USAHC AVIATION MED-FT. RUCKER	FT. RUCKER	US	AL		36362		04	Y	0003			SERMC	N
1581	135A		A	INACT	USA TMC-REDSTONE ARSENAL	USA TMC-REDSTONE ARSENAL	REDSTONE ARSENAL	US	AL		35809		04	Y	0001	0001		SERMC	Y
1582	135N		A	CLINIC	OCCUP HLTH CLINIC-REDSTONE	OCCUP HEALTH CLINIC-REDSTONE	REDSTONE ARSENAL	US	AL		35809		04	Y	0001	0001		SERMC	N
1583	1379		A	INACT	1ST BN 75TH INF-FT. STEWART	1ST BN 75TH INF-FT. STEWART	FT. STEWART	US	GA		31314		03	Y	0049			XXXX	N
1584	140A		A	INACT	TMC-1-ANNEX A-FT. SAM HOUSTON	TMC-1-ANNEX A-FT. SAM HOUSTON	FT. SAM HOUSTON	US	TX		78234		06	Y	0109	0109		GPRMC	N
1585	140B		A	CLINIC	TMC-3-ANNEX B-CAMP BULLIS	TMC-3-ANNEX B-CAMP BULLIS	CAMP BULLIS	US	TX		78234		06	Y	0109	0109		GPRMC	N
1586	140C		A	INACT	TMC-4-MCWETHY-FT. SAM HOUSTON	TMC-4-MCWETHY-FT. SAM HOUSTON	FT. SAM HOUSTON	US	TX		78234		06	Y	0109	0109		GPRMC	N
1587	140D		A	CLINIC	TMC MCWETHY-FT. SAM HOUSTON	TMC MCWETHY-FT. SAM HOUSTON	FT. SAM HOUSTON	US	TX		78234		06	Y	0109	0109		GPRMC	N
1588	141H		A	INACT	TMC-1-FT. HOOD	TMC-1-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1589	141I		A	INACT	TMC-2-FT. HOOD	TMC-2-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1590	141K		A	INACT	TMC-3-FT. HOOD	TMC-3-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1591	141N		A	INACT	TMC-4-FT. HOOD	TMC-4-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1592	141A		A	CLINIC	MONROE CONSOLIDATED-FT. HOOD	MONROE CONSOLIDATED-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	Y
1593	141Q		A	CLINIC	TMC-6-FT. HOOD	TMC-6-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	Y
1594	141B		A	INACT	TMC-7-FT. HOOD	TMC-7-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1595	141C		A	INACT	TMC-8-FT. HOOD	TMC-8-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1596	141J		A	INACT	TMC-9-FT. HOOD	TMC-9-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1597	141D		A	CLINIC	TMC-10-FT. HOOD	TMC-10-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	Y
1598	141E		A	INACT	TMC-11-FT. HOOD	TMC-11-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1599	141O		A	CLINIC	TMC-12-FT. HOOD	TMC-12-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	Y
1600	141R		A	INACT	TMC-13-FT. HOOD	TMC-13-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1601	141S		A	CLINIC	TMC-14-FT. HOOD	TMC-14-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	Y
1602			A	INACT	MONROE TMC-DUP ID SEE 1592	MONROE TMC-DUP ID SEE 1592	FT. HOOD	US	TX				06	Y	0110	0110		GPRMC	N
1603			A	INACT	AID STA 1 CAV-FT. HOOD	AID STA 1 CAV-FT. HOOD	FT. HOOD	US	TX				06	Y	0110			XXXX	N
1604			A	INACT	CAREVAN 2ND ARMD-FT. HOOD	CAREVAN 2ND ARMD-FT. HOOD	FT. HOOD	US	TX				06	Y	0110			XXXX	N
1605			A	INACT	AID STA 2ND ARMD-FT. HOOD	AID STA 2ND ARMD-FT. HOOD	FT. HOOD	US	TX				06	Y	0110			XXXX	N
1606			A	INACT	AID STA 6 CAVB-FT. HOOD	AID STA 6 CAVB-FT. HOOD	FT. HOOD	US	TX				06	Y	0110			XXXX	N
1607	1415		A	INACT	36 MEDICAL BN-FT. HOOD	36 MEDICAL BN-FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110			XXXX	N
1608			A	INACT	6 CAV BDE-FT. HOOD	6 CAV BDE-FT. HOOD	FT. HOOD	US	TX				06	Y	0110			XXXX	N
1609	1417		A	INACT	1ST MED GRP (TOE)	1ST MEDICAL GROUP (TOE)	FT. HOOD	US	TX		76544		06	Y	0110			XXXX	N
1610			A	INACT	2ND ARMD DIV-FT. HOOD	2ND ARMD DIV-FT. HOOD	FT. HOOD	US	TX				06	Y	0110			XXXX	N
1611	1419		A	INACT	1st CAV DIV (TOE)	1st CAV DIVISION (TOE)		US	TX		76544		06	Y	0110			XXXX	N
1612	150A		A	INACT	TMC-1-FT. BLISS	TMC-1-FT. BLISS	FT. BLISS	US	TX		79920		07	Y	0108			GPRMC	N
1613	150B		A	INACT	TMC-3-FT. BLISS	TMC-3-FT. BLISS	FT. BLISS	US	TX		79920		07	Y	0108	0108		GPRMC	N
1614	150C		A	INACT	TMC-2-MCGREGOR RANGE	TMC-2-MCGREGOR RANGE	MCGREGOR RANGE	US	TX		79920		07	Y	0108	0108		GPRMC	N
1615	150D		A	INACT	TMC-5-FT. BLISS	TMC-5-FT. BLISS	FT. BLISS	US	TX		79920		07	Y	0108			GPRMC	N
1616	150E		A	INACT	TMC-6-FT. BLISS	TMC-6-FT. BLISS	FT. BLISS	US	TX				07	Y	0108			GPRMC	N
1617	150G		A	CLINIC	TMC MED EXAM-FT. BLISS	TMC MEDICAL EXAM STATION-FT. BLISS	FT. BLISS	US	TX		79920		07	Y	0108	0108		GPRMC	Y
1618	1509		A	INACT	3RD ARMD CAV-EL PASO	3RD ARMD CAV-EL PASO	EL PASO	US	TX				07	Y	0108			GPRMC	N
1619	142A		A	INACT	TMC-1-FT. POLK	TMC-1-FT. POLK	FT. POLK	US	LA		71459		06	Y	0064	0064		GPRMC	N
1620	142B		A	INACT	TMC-2-FT. POLK	TMC-2-FT. POLK	FT. POLK	US	LA		71459		06	Y	0064	0064		GPRMC	N
1621	142C		A	INACT	TMC-3-FT. POLK	TMC-3-FT. POLK	FT. POLK	US	LA		71459		06	Y	0064	0064		GPRMC	N
1622	142D		A	INACT	TMC-4-FT. POLK	TMC-4-FT. POLK	FT. POLK	US	LA		71459		06	Y	0064	0064		GPRMC	N
1623	14F1		A	HOSP	115th CSH (TOE)	115th COMBAT SUPPORT HOSPITAL (TOE)	FT. POLK	US	LA		71459		06	Y	0064			XXXX	N
1624	143A		A	INACT	TMC-1-FT. SILL	TMC-1-FT. SILL	FT. SILL	US	OK		73503		06	Y	0098	0098		GPRMC	N
1625	143B		A	CLINIC	SGT BLEAK TROOP MED CLN-FT SIL	SGT BLEAK TROOP MEDICAL CLINIC	FT. SILL	US	OK		73503		06	Y	0098	0098		GPRMC	N
1626	143C		A	INACT	TMC-3-FT. SILL	TMC-3-FT. SILL	FT. SILL	US	OK		73503		06	Y	0098	0098		GPRMC	N
1627	143D		A	INACT	TMC-4-FT. SILL	TMC-4-FT. SILL	FT. SILL	US	OK		73503		06	Y	0098	0098		GPRMC	N
1628	143E		A	INACT	TMC-5-REYNOLDS-FT. SILL	TMC-5-REYNOLDS-FT. SILL	FT. SILL	US	OK		73503		06	Y	0098	0098		GPRMC	N
1629	143F		A	INACT	TMC CAMP ROBINSON-AR	TMC CAMP ROBINSON-AR	FT. SILL	US	OK		73503		06	Y	0098	0098		GPRMC	N
1630	143G		A	INACT	TMC-7-REYNOLDS-FT. SILL	TMC-7-REYNOLDS-FT. SILL	FT. SILL	US	OK		73503		06	Y	0098			GPRMC	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
1631	14C1		A	INACT	47TH FIELD HOSP (TOE)	47TH FIELD HOSPITAL (TOE)	FT. CHAFFEE	US	AR	FT. CHAFFEE	72905		06	Y	0098			XXXX	N
1632	150F		A	INACT	TMC FT. WINGATE GALLUP	TMC FT. WINGATE GALLUP	FT. WINGATE	US	NM		87301		07	Y	0108	0108		GPRMC	N
1633	151A		A	INACT	TMC-3-FT. HUACHUCA	TMC-3-FT. HUACHUCA	FT. HUACHUCA	US	AZ		85613		07	Y	0008	0008		GPRMC	N
1634	161A		A	INACT	TMC-2-FT. ORD	TMC-2-FT. ORD	FT. ORD	US	CA		93941		10	Y	0125			WRMC	N
1635			A	INACT	TMC-3-FT. ORD	TMC-3-FT. ORD	FT. ORD	US	CA				10	Y	0125	0023		WRMC	N
1636			A	INACT	TMC-4-FT. ORD	TMC-4-FT. ORD	FT. ORD	US	CA				10	Y	0125	0023		WRMC	N
1637			A	INACT	TMC-5-FT. ORD	TMC-5-FT. ORD	FT. ORD	US	CA				10	Y	0125	0023		WRMC	N
1638			A	INACT	TMC-6-FT. ORD	TMC-6-FT. ORD	FT. ORD	US	CA				10	Y	0125	0023		WRMC	N
1639	161F		A	INACT	TMC CON FAC-FT. ORD	TMC CON FAC-FT. ORD	RT. ORD	US	CA		93941		10	Y	0125	0023		WRMC	N
1640	161G		A	INACT	USAHC N FT. ORD	USAHC N FT. ORD	FT. ORD	US	CA		93941		10	Y	0125			WRMC	N
1641			A	INACT	TMC-8-FT. CAMPBELL	TMC-8-FT. CAMPBELL	FT. CAMPBELL	US	KY		42223		05	Y	0060	0060		SERMC	N
1642	161H		A	INACT	OCCUP HC HAYES-FT. ORD	OCCUP HC HAYES-FT. ORD	FT. ORD	US	CA		93941		10	Y	0125	0023		WRMC	N
1643	161N		A	INACT	USAHC FT. MCARTHUR-SAN PEDRO	USAHC FT. MCARTHUR-SAN PEDRO	FT. MCARTHUR	US	CA		90731		09	Y	0125			WRMC	Y
1644	163A		A	INACT	TMC-1-FT. IRWIN	TMC-1-FT. IRWIN	FT. IRWIN	US	CA		92310		09	Y	0131	0131		WRMC	N
1645	163B		A	INACT	TMC-2-FT. IRWIN	TMC-2-FT. IRWIN	FT. IRWIN	US	CA		92310		09	Y	0131	0131		WRMC	N
1646	170A		A	CLINIC	TMC-1-FT. LEWIS	TMC-1-FT. LEWIS	FT. LEWIS	US	WA		98433		11	Y	0125	0125		WRMC	Y
1647	170B		A	INACT	TMC-2-FT. LEWIS	TMC-2-FT. LEWIS	FT. LEWIS	US	WA		98433		11	Y	0125	0125		WRMC	N
1648	170C		A	INACT	TMC-3-FT. LEWIS	TMC-3-FT. LEWIS	FT. LEWIS	US	WA		98433		11	Y	0125	0125		WRMC	Y
1649	170D		A	CLINIC	OKUBO FAM PRACT CLINC-FT LEWIS	OKUBO FAMILY PRACTICE CLINIC-FT LEWIS	FT. LEWIS	US	WA		98433		11	Y	0125	0125		WRMC	Y
1650	170E		A	INACT	TMC-6-FT. LEWIS	TMC-6-FT. LEWIS	FT. LEWIS	US	WA		98433		11	Y	0125	0125		WRMC	N
1651	170F		A	INACT	TMC-9-MADIGAN-FT. LEWIS	TMC-9-MADIGAN-FT. LEWIS	FT. LEWIS	US	WA		98433		11	Y	0125	0125		WRMC	N
1652	170G		A	INACT	TMC-12-FT. LEWIS	TMC-12-FT. LEWIS	FT. LEWIS	US	WA		98433		11	Y	0125	0125		WRMC	N
1653	170H		A	INACT	TMC-13-FT. LEWIS	TMC-13-FT. LEWIS	FT. LEWIS	US	WA		98433		11	Y	0125	0125		WRMC	N
1654	170I		A	INACT	9INF TMC	9INF TMC	FT. LEWIS	US	WA		98433		11	Y	0125			WRMC	N
1655	1702		A	INACT	9th INF DIV OFF (TOE)	9th INF DIV OFF (TOE)		US	WA		98433		11	Y	0125			XXXX	N
1656	45237		N	CLINIC	BRMCL SUBASE BANGOR	BRMCL SUBASE BANGOR	SILVERDALE	US	WA	SILVERDALE	98315		11	Y	0126	0126		XXXX	Y
1657	46363		N	CLINIC	BRMCL CAMP DELMAR MCB	BRMCL CAMP DELMAR MCB	CAMP PENDLETON	US	CA	CAMP PENDLETON	92054		09	Y	0024	0024		XXXX	Y
1658	35735		N	DENTAL	BRDCL NAS MIRAMAR	BRDCL NAS MIRAMAR	SAN DIEGO	US	CA	SAN DIEGO	92145		09	Y	0457	0457			N
1659	46365		N	CLINIC	BRMCL SAN ONOFRE MCB	BRMCL SAN ONOFRE MCB	CAMP PENDLETON	US	CA	CAMP PENDLETON	92054		09	Y	0024	0024		XXXX	Y
1660	45943		N	CLINIC	BRMCL NCTC INPR GREAT LAKES	BRMCL NCTC INPR GREAT LAKES	GREAT LAKES	US	IL	GREAT LAKES	60088		05	Y	0056	0056		XXXX	Y
1661			N	INACT	MDCL OMP MOLINE	MDCL OMP MOLINE	MOLINE	US	IL				05	Y	0056			XXXX	N
1662	46097		N	CLINIC	BRMCL CAMP GEIGER MCB	BRMCL CAMP GEIGER MCB	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0091	0091		XXXX	Y
1663	46100		N	CLINIC	BRMCL CAMP JOHNSON MCB	BRMCL CAMP JOHNSON MCB	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0091	0091		XXXX	Y
1664	46098		N	CLINIC	BRMCL COURTHOUSE BAY MCB	BRMCL COURTHOUSE BAY MCB	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0091	0091		XXXX	Y
1665			N	INACT	BRCL AFSC NORFOLK	BRCL AFSC NORFOLK	NORFOLK	US	VA				02	Y	1665			XXXX	N
1666			N	INACT	BRCL NAVSECGRP NORFOLK	BRCL NAVSECGRP NORFOLK	NORFOLK	US	VA		23511		02	Y	1666			XXXX	N
1667			N	CLINIC	BRMCL NSB GROTON	BRMCL NSB GROTON	GROTON	US	CT		06349		01	Y	1667			XXXX	N
1668			N	CLINIC	BRCL NSWC DET-SOLOMONS	BRCL NSWC DET-SOLOMONS	SOLOMONS	US	MD				01	Y	1668			XXXX	N
1669			N	INACT	BRCL NSA PHILADELPHIA	BRCL NSA PHILADELPHIA	PHILADELPHIA	US	PA				01	Y	0099			XXXX	N
1670	45956		N	CLINIC	BRMCL OCS BROWN FIELD	BRMCL OCS BROWN FIELD	QUANTICO	US	VA	QUANTICO	22134		01	Y	0385	0385		XXXX	Y
1671	45957		N	CLINIC	BRMCL THE BASIC SCHOOL	BRMCL THE BASIC SCHOOL	QUANTICO	US	VA	QUANTICO	22134		01	Y	0385	0385		XXXX	Y
1672			N	INACT	BRCL OAHU	BRCL OAHU	OAHU	US	HI		96792		12	Y	0280			XXXX	N
1673			N	CLINIC	MDCL KAUAI	MDCL KAUAI	KAUAI	US	HI		96752		12	Y	0280			XXXX	N
1674			N	INACT	BRDCL NAVMARCORESCEN PORTLAND	BRDCL NAVMARCORESCEN PORTLAND	PORTLAND	US	OR				11	Y	0489				N
1675	35728		N	DENTAL	BRDCL NAVPGSCOL MONTEREY	BRDCL NAVPGSCOL MONTEREY	MONTEREY	US	CA	MONTEREY	93940		10	Y	0485	0485			N
1676	47367		N	DENTAL	NBDC TWENTY-NINE PALMS	NBDC TWENTY-NINE PALMS	TWENTYNINE PALMS	US	CA	TWENTYNINE PALMS	92278		09	Y	0457	0457			N
1677	41762		N	DENTAL	NBDC BARSTOW	NBDC BARSTOW	BARSTOW	US	CA		92311		09	Y	0457	0457			N
1678	41769		N	INACT	DUPLICATE DMISID-SEE 1385	BRDCL NAVWPNCEN CHINA LAKE	CHINA LAKE	US	CA		93555		09	Y	0485	0485			N
1679			N	DENTAL	BRDCL ANNEX CAMP PENDLETON MAG	BRDCL ANNEX CAMP PENDLETON MAG	SANTA ANA	US	CA	SANTA ANA	92051		09	Y	0457	0457			N
1680	44570		N	DENTAL	NBDC EL TORO	NBDC EL TORO	SANTA ANA	US	CA	SANTA ANA	92709		09	Y	0457	0457			N
1681	44540		N	INACT	BRDCL MCAS H TUSTIN	BRDCL MCAS H TUSTIN	TUSTIN	US	CA		92710		09	Y	0457	0457			N
1682	35744		N	DENTAL	BRDCL NAS POINT MUGU	BRDCL NAS POINT MUGU	POINT MUGU	US	CA	POINT MUGU	93042		09	Y	0485	0485			N
1683	35722		N	INACT	BRDCL NAS ALAMEDA	BRDCL NAS ALAMEDA	ALAMEDA	US	CA	ALAMEDA	94501		10	Y	0493	0493			N
1684	35724		N	INACT	BRDCL NAS MOFFETT FIELD	BRDCL NAS MOFFETT FIELD	MOUNTAIN VIEW	US	CA	MOUNTAIN VIEW	94035		10	Y	0228	0493			N
1685	35725		N	DENTAL	BRDCL NAVCOMMSTA STOCKTON	BRDCL NAVCOMMSTA STOCKTON	STOCKTON	US	CA	STOCKTON	95203		10	Y	0485	0485			N
1686			N	INACT	BRDCL NAVSTA MARE ISLAND	BRDCL NAVSTA MARE ISLAND	MARE ISLAND	US	CA				10	Y	0493				N
1687	35727		N	INACT	BRDCL WPNSTA CONCORD	BRDCL WPNSTA CONCORD	CONCORD	US	CA	CONCORD	94520		10	Y	0485	0485			N

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1688	35731		N	DENTAL	BRDCL FLEASWTRACEN SAN DIEGO	BRDCL FLEASWTRACEN SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92147		09	Y	0485	0485			N
1689	41770		N	DENTAL	BRDCL NAF EL CENTRO	BRDCL NAF EL CENTRO	EL CENTRO	US	CA	EL CENTRO	92243		09	Y	0485	0485			N
1690	35732		N	DENTAL	BRDCL MCRD SAN DIEGO	BRDCL MCRD SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92140		09	Y	0485	0485			N
1692	35734		N	DENTAL	BRDCL NAS NORTH ISLAND	BRDCL NAS NORTH ISLAND	SAN DIEGO	US	CA	SAN DIEGO	92135		09	Y	0485	0485			N
1693	35736		N	DENTAL	BRDCL NAVPHIBASE CORONADO	BRDCL NAVPHIBASE CORONADO	SAN DIEGO	US	CA	SAN DIEGO	92155		09	Y	0485	0485			N
1694	35737		N	DENTAL	BRDCL NSC SAN DIEGO	BRDCL NSC SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92132		09	Y	0485	0485			N
1695	35733	N35733	N	INACT	NBDC NTC SAN DIEGO	NBDC NTC SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92133		09	Y	0485	0485			N
1696	35729		N	DENTAL	BRDCL NAS FALLON	BRDCL NAS FALLON	FALLON	US	NV	FALLON	89406		07	Y	0485	0485			N
1697	47114		N	DENTAL	NBDC MCAS YUMA	NBDC MCAS YUMA	YUMA	US	AZ	YUMA	85364		09	Y	0457	0457			N
1698			N	INACT	BRCL NAS ALBANY	BRCL NAS ALBANY	ALBANY	US	GA		31704		03	Y	0039			XXXX	N
1699	41790		N	INACT	BRDCL NAS CHASE FIELD	BRDCL NAS CHASE FIELD	BEEVILLE	US	TX	BEEVILLE	78108		06	Y	0490	0490			N
1700			N	DENTAL	BRDCL NAS CORPUS CHRISTI	BRDCL NAS CORPUS CHRISTI	CORPUS CHRISTI	US	TX		78419		06	Y	0490	0490			N
1701	41789		N	DENTAL	BRDCL NAS DALLAS	BRDCL NAS DALLAS	DALLAS	US	TX	DALLAS	75211		06	Y	0490	0490			N
1702	41791		N	DENTAL	BRDCL NAS KINGSVILLE	BRDCL NAS KINGSVILLE	KINGSVILLE	US	TX	KINGSVILLE	78363		06	Y	0490	0490			N
1703	35296		N	INACT	BRDCL NAS GLENVIEW	BRDCL NAS GLENVIEW	NAS GLENVIEW	US	IL	GLENVIEW	60026		05	Y	0494	0494			N
1704	43830		N	DENTAL	BRDCL NTC GREAT LAKES	BRDCL NTC GREAT LAKES	GREAT LAKES	US	IL	GREAT LAKES	60088		05	Y	0494	0494			N
1705	35297		N	INACT	BRDCL NAF DETROIT	BRDCL NAF DETROIT	DETROIT	US	MI	DETROIT	48043		05	Y	0494	0494			N
1706	39069		N	DENTAL	BDRCL NAS WHITING FIELD	BDRCL NAS WHITING FIELD	MILTON	US	FL	MILTON	32570		04	Y	0490	0490			N
1707	43835		N	INACT	BRDCL NRTC ORLANDO	BRDCL NRTC ORLANDO	ORLANDO	US	FL	ORLANDO	32512		03	Y	0487	0487			N
1708	39079		N	INACT	NBDC CECIL FIELD	NBDC CECIL FIELD	JACKSONVILLE	US	FL	JACKSONVILLE	32215		03	Y	0488	0488			N
1709	39078		N	DENTAL	BRDCL NAVSTA MAYPORT	BRDCL NAVSTA MAYPORT	MAYPORT	US	FL	MAYPORT	32228		03	Y	0488	0488			N
1710	43836		N	INACT	BRDCL NRTC INPR ORLANDO	BRDCL NRTC INPR ORLANDO	ORLANDO	US	FL	ORLANDO	32813		03	Y	0487	0487			N
1711	41792		N	DENTAL	BRDCL NAS KEY WEST	BRDCL NAS KEY WEST	KEY WEST	US	FL	KEY WEST	33040		03	Y	0488	0488			N
1712	41782		N	DENTAL	BRDCL MCLB ALBANY	BRDCL MCLB ALBANY	ALBANY	US	GA	ALBANY	31704		03	Y	0488	0488			N
1713	41783		N	DENTAL	BRDCL NAS ATLANTA	BRDCL NAS ATLANTA	ATLANTA	US	GA	MARIETTA	30060		03	Y	0488	0488			N
1714	41781		N	DENTAL	BRDCL NAVSCSCOL ATHENS	BRDCL NAVSCSCOL ATHENS	ATHENS	US	GA	ATHENS	30606		03	Y	0488	0488			N
1715	41785		N	DENTAL	BRDCL NAS MERIDIAN	BRDCL NAS MERIDIAN	MERIDIAN	US	MS	MERIDIAN	39309		04	Y	0490	0490			N
1716	41784		N	DENTAL	BRDCL CBC GULFPORT	BRDCL CBC GULFPORT	GULFPORT	US	MS	GULFPORT	39501		04	Y	0490	0490			N
1717			N	DENTAL	BRDCL NAVFAC BUXTON	BRDCL NAVFAC BUXTON	BUXTON	US	NC		27920		02	Y	1717				N
1718	41628		N	DENTAL	BRDCL MCAS H NEW RIVER	BRDCL MCAS H NEW RIVER	JACKSONVILLE	US	NC	JACKSONVILLE	28545		02	Y	0492	0492			N
1719			N	DENTAL	BRDCL ANNEX CAMP LEJEUNE	BRDCL ANNEX CAMP LEJEUNE	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0492	0492			N
1720	35758		N	DENTAL	BRDCL MCAS BEAUFORT	BRDCL MCAS BEAUFORT	BEAUFORT	US	SC	BEAUFORT	29902		03	Y	0491	0491			N
1721	35748		N	DENTAL	BRDCL WPNSTA CHARLESTON	BRDCL WPNSTA CHARLESTON	CHARLESTON	US	SC	CHARLESTON	29408		03	Y	0488	0488			N
1722	35049		N	DENTAL	NBDC CHESAPEAKE	NBDC CHESAPEAKE	CHESAPEAKE	US	VA	CHESAPEAKE	23511		02	Y	0456	0456			N
1723	35046		N	DENTAL	NBDC DAM NECK	NBDC DAM NECK	VIRGINIA BEACH	US	VA	VIRGINIA BEACH	23461		02	Y	0456	0456			N
1724	35047		N	DENTAL	NBDC NAS OCEANA	NBDC NAS OCEANA	VIRGINIA BEACH	US	VA	VIRGINIA BEACH	23460		02	Y	0456	0456			N
1725	35044		N	DENTAL	NBDC LITTLE CREEK	NBDC LITTLE CREEK	VIRGINIA BEACH	US	VA	VIRGINIA BEACH	23521		02	Y	0456	0456			N
1726	35045		N	DENTAL	NBDC NSY NORFOLK	NBDC NSY NORFOLK	NORFOLK	US	VA	PORTSMOUTH	23709		02	Y	0456	0456			N
1727	35051	N35051	N	DENTAL	NBDC NEWPORT NEWS	NBDC NEWPORT NEWS	NEWPORT NEWS	US	VA	NEWPORT NEWS	23511		02	Y	0456	0456			N
1728	35042		N	DENTAL	NBDC YORKTOWN	NBDC YORKTOWN	YORKTOWN	US	VA	YORKTOWN	23691		02	Y	0456	0456			N
1729	35050		N	INACT	BRDCL AFSC NORFOLK	BRDCL AFSC NORFOLK	NORFOLK	US	VA	NORFOLK	23511		02	Y	0456	0456			N
1730	35048		N	INACT	BRDCL HEDSUPPACT LANTFLT	BRDCL HEDSUPPACT LANTFLT	NORFOLK	US	VA	NORFOLK	23511		02	Y	0456	0456			N
1731	35756		N	DENTAL	BRDAX NAF WASHINGTON	BRDAX NAF WASHINGTON	WASHINGTON	US	DC	WASHINGTON	20374		01	Y	0495	0495			N
1732	62312		N	DENTAL	BRDCL NAVY YARD WASHINGTON	BRDCL NAVY YARD WASHINGTON	WASHINGTON	US	DC	WASHINGTON	20374		01	Y	0495	0495			N
1733	44530		N	DENTAL	BDA NSS WASHINGTON DC	BDA NSS WASHINGTON DC	WASHINGTON DC	US	DC		20390		01	Y	0495	0495			N
1734	35753		N	DENTAL	BRDCL NAVORDSTA INDIAN HEAD	BRDCL NAVORDSTA INDIAN HEAD	INDIAN HEAD	US	MD		20640		01	Y	0495	0495			N
1735	41777	N41777	N	INACT	BRDCL NAVCOMMU CUTLER	BRDCL NAVCOMMU CUTLER	EAST MACHIAS	US	ME	EAST MACHIAS	04630		01	Y	0484	0484			N
1736			N	DENTAL	BRDCL NAVAIRENGCEN LAKEHURST	BRDCL NAVAIRENGCEN LAKEHURST	LAKEHURST	US	NJ		08733		01	Y	0484	0484			N
1737	41778		N	INACT	BRDENCL STATEN ISLAND	BRDENCL STATEN ISLAND	NEW YORK	US	NY	BROOKLYN	11251		01	Y	0484	0484			N
1738	39064		N	DENTAL	NBDC WILLOW GROVE	NBDC WILLOW GROVE	WILLOW GROVE	US	PA	WILLOW GROVE	19090		01	Y	0484	0484			N
1739	35755		N	DENTAL	BRDCL NAVSWC DAHLGREN	BRDCL NAVSWC DAHLGREN	DAHLGREN	US	VA	DAHLGREN	22448		01	Y	0495	0495			N
1740	41767		N	INACT	BRDCL KAUAI	BRDCL KAUAI	KAUAI	US	HI	KEKKAHA KAUAI	96752		12	Y	0476	0476			N
1741	41788		N	DENTAL	NBDC KANEOHE BAY	NBDC KANEOHE BAY	KANEOHE BAY	US	HI	KANEOHE BAY	96863		12	Y	0816	0816			N
1742	35739		N	DENTAL	BRDCL NAS BARBERS POINT	BRDCL NAS BARBERS POINT	NAS BARBERS POINT	US	HI	NAS BARBERS POINT	96862		12	Y	0476	0476			N
1743			N	DENTAL	BRDCL NAVMAG LUALUALEI	BRDCL NAVMAG LUALUALEI	LUALUALEI	US	HI	LUALUALEI	96792		12	Y	0476	0476			N
1744	35741		N	DENTAL	BRDCL NCS WAHIAWA	BRDCL NCS WAHIAWA	WAHIAWA	US	HI	WAHIAWA	96786		12	Y	0476	0476			N
1745			F	CLINIC	USAF TROOP CLINIC LACKLAND	USAF TROOP CLINIC LACKLAND	LACKLAND AFB	US	TX	SAN ANTONIO	78236		06	Y	0117	0117		AETC	Y

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1746			F	CLINIC	USAF CLINIC PENTAGON	USAF CLINIC PENTAGON	PENTAGON	US	DC	WASHINGTON	20331		01	Y	0413	0413		AFDW	N
1747			F	DENTAL	366 DENTAL SQ/SGD-MT HOME	366 DENTAL SQ/SGD	MOUNTAIN HOME AFB	US	ID	MOUNTAIN HOME	83648		08	Y	0053	0053		ACC	N
1748			F	DENTAL	341 DS/SGD-MALMSTROM	341 DS/SGD	MALMSTROM AFB	US	MT	GREAT FALLS	59402		08	Y	0077	0077		AFSPC	N
1749			F	DENTAL	62 MEDICAL GP/SGD-MCCHORD	62 MEDICAL GP/SGD	MCCHORD AFB	US	WA	TACOMA	98438		11	Y	0395	0395		AMC	N
1750			F	DENTAL	60 DENTAL SQ/SGD-TRAVIS	60 DENTAL SQ/SGD (2)	TRAVIS AFB	US	CA	FAIRFIELD	94535		10	Y	0014	0014		AMC	N
1751			F	INACT	USAF DENTAL CLINIC MCCLELLAN	USAF DENTAL CLINIC MCCLELLAN	MATHER AFB	US	CA	SACRAMENTO	95655		10	Y	0250	0250		AFMC	N
1752			F	DENTAL	95 MEDICAL GP/SGD-EDWARDS	95 MEDICAL GP/SGD	EDWARDS AFB	US	CA	ROSAMOND	93523		09	Y	0019	0019		AFMC	N
1753			F	INACT	722ND STRATEGIC DENTAL CLINIC	722ND STRATEGIC DENTAL CLINIC	MARCH AFB	US	CA	RIVERSIDE	92518		09	Y	0112	0112		AMC	N
1754			F	INACT	USAF DENTAL CLINIC MCCLELLAN	USAF DENTAL CLINIC MCCLELLAN	MCCLELLAN AFB	US	CA	SACRAMENTO	95652		10	Y	0250	0250		AFMC	N
1755			F	DENTAL	10 MEDICAL GP/SGD(1)-USAF ACAD	10 MEDICAL GP/SGD(1)	USAF ACADEMY	US	CO	COLORADO SPRINGS	80840		08	Y	0033	0033		USAFA	N
1756			F	DENTAL	10 MEDICAL GP/SGD(2)-USAF ACAD	10 MEDICAL GP/SGD(2)	USAF ACADEMY	US	CO	COLORADO SPRINGS	80840		08	Y	0033	0033		USAFA	N
1757			F	INACT	USAF DENTAL CLINIC LOWRY	USAF DENTAL CLINIC LOWRY	LOWRY AFB	US	CO	DENVER	80230		08	Y	0251	0251		AETC	N
1758			F	DENTAL	22 AEROMEDICAL DENTL-MCCONNELL	22 AEROMEDICAL DENTAL SQ/SGG	MCCONNELL AFB	US	KS	WICHITA	67221		08	Y	0059	0059		AMC	N
1759			F	DENTAL	5 DENTAL SQ/SGD-MINOT	5 DENTAL SQ/SGD	MINOT AFB	US	ND	MINOT	58705		08	Y	0094	0094		ACC	N
1760			F	DENTAL	28 DENTAL SQ/SGD-ELLSWORTH	28 DENTAL SQ/SGD	ELLSWORTH AFB	US	SD	RAPID CITY	57706		08	Y	0106	0106		ACC	N
1761			F	DENTAL	49 DENTAL SQ/SGD-HOLLOMAN	49 DENTAL SQ/SGD	HOLLOMAN AFB	US	NM	ALAMOGORDO	88330		07	Y	0084	0084		ACC	N
1762			F	INACT	97th STRATEGIC DENTAL CLINIC	97th STRATEGIC DENTAL CLINIC	BLYTHEVILLE AFB	US	AR	BLYTHEVILLE	72315		06	Y	0012	0012		ACC	N
1763			F	DENTAL	2ND DENTAL SQ/SGD-BARKSDALE	2ND DENTAL SQ/SGD	BARKSDALE AFB	US	LA	SHREVEPORT	71110		06	Y	0062	0062		ACC	N
1764			F	DENTAL	97 ADOS/SGGD-ALTUS	97 ADOS/SGGD	ALTUS AFB	US	OK	ALTUS	73523		06	Y	0097	0097		AETC	N
1765			F	DENTAL	7 AEROMEDICAL SQ/SGGD-DYESS	7 AEROMEDICAL DENTAL SQUADRON-DYESS	DYESS AFB	US	TX	ABILENE	79607		06	Y	0112	0112		ACC	N
1766			F	INACT	7th BOMB WING DENTAL CLINIC	7th BOMB WING DENTAL CLINIC	CARSWELL AFB	US	TX	FT WORTH	76127		06	Y	0116	0116		ACC	N
1767			F	DENTAL	59 MEDICAL WING/SGD-LACKLAND	59 MEDICAL WING/SGD (LACKLAND 1)	LACKLAND AFB	US	TX	SAN ANTONIO	78236		06	Y	0117	0117		AETC	N
1768			F	INACT	USAF DC LACKLAND (2)	USAF DC LACKLAND (2)	LACKLAND AFB	US	TX	SAN ANTONIO	78236		06	Y	0117	0117		AETC	N
1769			F	INACT	USAF DENTAL CLINIC KELLY	USAF DENTAL CLINIC KELLY	KELLY AFB	US	TX	SAN ANTONIO	78241		06	Y	0365	0365		AETC	N
1770			F	DENTAL	12 DENTAL SQ/CC-RANDOLPH	12 DENTAL SQ/CC	RANDOLPH AFB	US	TX	SAN ANTONIO	78150		06	Y	0366	0366		AETC	N
1771			F	INACT	USAF DENTAL CLINIC CHANUTE	USAF DENTAL CLINIC CHANUTE	CHANUTE AFB	US	IL	CHAMPAIGN	61868		05	Y	0054	0054		AETC	N
1772			F	DENTAL	375 DENTAL SQ/SGD-SCOTT	375 DENTAL SQ/SGD	SCOTT AFB	US	IL	BELLEVILLE	62225		05	Y	0055	0055		AMC	N
1773			F	INACT	305th STRATEGIC DENTAL CLINIC	305th STRATEGIC DENTAL CLINIC	GRISSOM AFB	US	IN	PERU	46971		05	Y	0293	0293		AMC	N
1774			F	DENTAL	42 DENTAL SQ/SGD-MAXWELL	42 DENTAL SQ/SGD	MAXWELL AFB	US	AL	MONTGOMERY	36112		04	Y	0004	0004		AETC	N
1775			F	INACT	31ST MEDICAL GROUP/SGD	31ST MEDICAL GROUP/SGD	HOMESTEAD AFB	US	FL	HOMESTEAD	33039		03	Y	0044	0044		ACC	N
1776			F	DENTAL	45 DS/SGD-PATRICK	45 DS/SGD	PATRICK AFB	US	FL	COCOA BEACH	32925		03	Y	0046	0046		AFSPC	N
1777			F	DENTAL	81 DENTAL SQ/SGD-KEESLER	81 DENTAL SQ/SGD	KEESLER AFB	US	MS	BILOXI	39534		04	Y	0073	0073		AETC	N
1778			F	DENTAL	4 DENTAL SQ/SGD-SEYMOUR JOHN	4 DENTAL SQ/SGD	SEYMOUR JOHNSON AFB	US	NC	GOLDSBORO	27531		02	Y	0090	0090		ACC	N
1779			F	DENTAL	43 MEDICAL OPS SQ/SGOD-POPE	43 MEDICAL OPS SQ/SGOD	POPE AFB	US	NC	FAYETTEVILLE	28302		02	Y	0335	0335		AMC	N
1780			F	DENTAL	20 AEROMEDICAL DEN SQ-SHAW	20 AEROMEDICAL DEN SQ/SGGD	SHAW AFB	US	SC	SUMTER	29152		03	Y	0101	0101		ACC	N
1781			F	INACT	354th MEDICAL GROUP/SGD	354th MEDICAL GROUP/SGD	MYRTLE BEACH AFB	US	SC	MYRTLE BEACH	29577		03	Y	0102	0102		ACC	N
1782			F	DENTAL	437 DENTAL SG/SGD-CHARLESTON	437 DENTAL SG/SGD	CHARLESTON AFB	US	SC	CHARLESTON	29404		03	Y	0356	0356		AMC	N
1783			F	DENTAL	1 DENTAL SQ/SGD-LANGLEY	1 DENTAL SQ/SGD	LANGLEY AFB	US	VA	HAMPTON	23665		02	Y	0120	0120		ACC	N
1784			F	DENTAL	11 DS/SGDDV-PENTAGON	11 DS/SGDDV	PENTAGON	US	DC	WASHINGTON	20331		01	Y	0413	0413		AFDW	N
1785			F	DENTAL	436 DENTAL SQ/SGD-DOVER	436 DENTAL SQ/SGD	DOVER AFB	US	DE	DOVER	19902		01	Y	0036	0036		AMC	N
1786			F	DENTAL	66 MEDICAL GP/SGD-HANSCOM	66 MEDICAL GP/SGD	HANSCOM AFB	US	MA	HANSCOM AFB	01731		01	Y	0310	0310		AFMC	N
1787			F	DENTAL	89TH DENTAL SQ/SGD-ANDREWS	89TH DENTAL SQ/SGD	ANDREWS AFB	US	MD	ANDREWS AFB	20762		01	Y	0066	0066		AMC	N
1788			F	INACT	42nd STRATEGIC DENTAL CLINIC	42nd STRATEGIC DENTAL CLINIC	LORING AFB	US	ME	LIMESTONE	04751		01	Y	0065	0065		ACC	N
1789			F	DENTAL	305 DENTAL SQ/SGD-MCGUIRE	305 DENTAL SQ/SGD	MCGUIRE AFB	US	NJ	TRENTON	08640		01	Y	0326	0326		AMC	N
1790			F	INACT	380th STRATEGIC DENTAL CLINIC	380th STRATEGIC DENTAL CLINIC	PLATTSBURG AFB	US	NY	PLATTSBURG	12903		01	Y	0087	0087		AMC	N
1791			F	INACT	USAF DC HANCOCK	USAF DC HANCOCK	HANCOCK FIELD	US	NY		13225		01	Y	0331	0331			N
1792			F	DENTAL	3 MEDICAL GP/SGD-ELMENDORF	3 MEDICAL GP/SGD (1)	ELMENDORF AFB	US	AK	ANCHORAGE	99506		12	Y	0006	0006		PACAF	N
1793			F	DENTAL	354 MEDICAL GP/SGD-EIELSON	354 MEDICAL GP/SGD	EIELSON AFB	US	AK	EIELSON AFB	99702		12	Y	0203	0203		PACAF	N
1794			A	INACT	TMC(BEAUMONT)-FT. BLISS-EXIST	TMC(BEAUMONT)-FT. BLISS-EXISTS AS 1932	FT. BLISS	US	TX		79920		07	Y	0108			GPRMC	N
1795			A	INACT	USA RECEIVING STA FT. BLISS-EX	USA RECEIVING STA FT. BLISS-EXISTS AS 1617	FT. BLISS	US	TX		79920		07	Y	0108			GPRMC	N
1796			A	INACT	AUN FT. POLK	AUN FT. POLK	FT. POLK	US	LA		71459		06	Y	0064	0064		GPRMC	N
1797			A	INACT	TMC-1-FT. POLK ALREADY EXISTS	TMC-1-FT. POLK ALREADY EXISTS AS 1619	FT. POLK	US	LA		71459		06	Y	0064			GPRMC	N
1798			A	INACT	TMC-2-FT. POLK ALREADY EXISTS	TMC-2-FT. POLK ALREADY EXISTS AS 1620	FT. POLK	US	LA		71459		06	Y	0064			GPRMC	N
1799			A	INACT	TMC-3-FT. POLK ALREADY EXISTS	TMC-3-FT. POLK ALREADY EXISTS AS 1621	FT. POLK	US	LA		71459		06	Y	0064			GPRMC	N
1800			A	INACT	TMC-4-FT. POLK ALREADY EXISTS	TMC-4-FT. POLK ALREADY EXISTS AS 1622	FT. POLK	US	LA		71459		06	Y	0064			GPRMC	N
1801			A	CLINIC	AFEES FT. HOOD	AFEES FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1802	123Q		A	CLINIC	TMC (RES)-FT. MCCOY	TMC (RES)-FT. MCCOY	FT. MCCOY	US	WI	SPARTA	54656		05	Y	0061	0061		NARMC	N

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1803			A	INACT	USAHC FT. MCHOREN	USAHC FT. MCHOREN	FT. MCHOREN	US	GA				03	Y	0047			SERMC	N
1804			A	INACT	PHYS EXAM STATION-FT. BENNING	PHYS EXAM STATION-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1805			A	INACT	TMC-11-DAHLONEGA ALREADY EXIST	TMC-11-DAHLONEGA ALREADY EXISTS AS 0305	DAHLONEGA	US	GA		31905		03	Y	0048			SERMC	N
1806			A	INACT	TMC-12-CAMP RUDDER ALREADY EXI	TMC-12-CAMP RUDDER ALREADY EXISTS AS 1565	EGLIN AFB	US	GA		31905		03	Y	0048			SERMC	N
1807			A	INACT	TROOP MEDICAL CLINICS FT. STEW	TROOP MEDICAL CLINICS FT. STEWART	FT. STEWART	US	GA				03	Y	0049			SERMC	N
1808			A	INACT	CONSOLIDATD TMC FT. JACKSON-EX	CONSOLIDATD TMC FT. JACKSON-EXISTS AS 1567	FT. JACKSON	US	SC		20297		03	Y	0105			SERMC	N
1809			A	CLINIC	USA PHYSICAL EXAM CENTER FT. J	USA PHYSICAL EXAM CENTER FT. JACKSON	FT. JACKSON	US	SC		29207		03	Y	0105	0105		SERMC	N
1810	41991		N	INACT	NNMC CL WHITE HOUSE SUPPORT	NNMC CL WHITE HOUSE SUPPORT		US	DC	WASHINGTON			01	Y	0067	0067		XXXX	N
1811			A	INACT	USAHC DOVER	USAHC DOVER	DOVER	US	DE				01	Y	0069			NARMC	N
1812			A	INACT	USAHC FT. DAVIS	USAHC FT. DAVIS	FT. DAVIS	US	MA				01	Y	0070			NARMC	N
1813			A	INACT	USAHC DPSC PHC	USAHC DPSC PHC	PHC NEW JERSEY	US	NJ				01	Y	0082			NARMC	N
1814			A	INACT	USAHC SCHOFIELD BARRACKS (2)	USAHC SCHOFIELD BARRACKS (2)	SCHOFIELD BARRACKS	US	HI		96857		12	Y	0052			PRMC	N
1815	112A		A	CLINIC	MOLOGNE TMC	MOLOGNE TMC	WEST POINT	US	NY		10996		01	Y	0086	0086		NARMC	Y
1816			A	INACT	USMA STAS HC-WEST POINT	USMA STAS HC-WEST POINT	WEST POINT	US	NY		10996		01	Y	0086			NARMC	N
1817			A	DENTAL	USADC-2 FT. LEWIS	USADC-2 FT. LEWIS	FT. LEWIS	US	WA		98431		11	Y	0125	0125		WRMC	N
1818			A	DENTAL	USADC-3 FT. LEWIS	USADC-3 FT. LEWIS	FT. LEWIS	US	WA		98431		11	Y	0125	0125		WRMC	N
1819			A	INACT	USADC BEITER	USADC BEITER	FT. ORD	US	CA		93941		10	Y	0125	0023			N
1820			A	INACT	USADC BURKE	USADC BURKE	FT. ORD	US	CA		93941		10	Y	0125	0125			N
1821			A	INACT	USADC STONE	USADC STONE	FT. ORD	US	CA		93941		10	Y	0125	0023			N
1822			A	INACT	USADC-4 FT. ORD	USADC-4 FT. ORD	FT. ORD	US	CA		93941		10	Y	0125				N
1823			A	INACT	USADC-1 FITZSIMONS	USADC-1 FITZSIMONS	DENVER	US	CO		80045		08	Y	0032	0032			N
1824			A	INACT	USADC-2 FITZSIMONS	USADC-2 FITZSIMONS	DENVER	US	CO		80045		08	Y	0032	0032			N
1825			A	DENTAL	USADC LARSON	USADC LARSON	FT. CARSON	US	CO		80913		08	Y	0032	0032		GPRMC	N
1826			A	DENTAL	USADC SMITH	USADC SMITH	FT. CARSON	US	CO		80913		08	Y	0032	0032		GPRMC	N
1827			A	DENTAL	USADC-1 FT. CARSON	USADC-1 FT. CARSON	FT. CARSON	US	CO		80913		08	Y	0032	0032		GPRMC	N
1828			A	INACT	USADC-2 FT. RILEY	USADC-2 FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057			N
1829			A	DENTAL	USADC-3 FT. RILEY	USADC-3 FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	N
1830			A	DENTAL	USADC-4 FT. RILEY	USADC-4 FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	N
1831			A	INACT	USADC-5 FT. RILEY	USADC-5 FT. RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057			N
1832			A	DENTAL	USADC-RECEPTION STA 7 FT RILEY	USADC-RECEPTION STATION 7 FT RILEY	FT. RILEY	US	KS		66442		08	Y	0057	0057		GPRMC	N
1833			A	DENTAL	USADC SMITH	USADC SMITH	FT. LEAVENWORTH	US	KS		66027		08	Y	0058	0058		GPRMC	N
1834			A	INACT	USADC-3 FT. LEAVENWORTH	USADC-3 FT. LEAVENWORTH	FT. LEAVENWORTH	US	KS		66027		08	Y	0058	0058			N
1835			A	DENTAL	USADC-DISC BKS #3 FT LEVENWORT	USADC-DISCIPLINY BKS #3 FT LEAVENWORTH	FT. LEAVENWORTH	US	KS		66027		08	Y	0058	0058		GPRMC	N
1836			A	DENTAL	USADC RUNION	USADC RUNION	FT. HUACHUCA	US	AZ		85613		07	Y	0008	0008		GPRMC	N
1837			A	INACT	USADC-1 FT. HUACHUCA	USADC-1 FT. HUACHUCA	FT. HUACHUCA	US	AZ		85613		07	Y	0008	0008			N
1838			A	INACT	USADC-2 FT. HUACHUCA	USADC-2 FT. HUACHUCA	FT. HUACHUCA	US	AZ		85613		07	Y	0008	0008			N
1839			A	INACT	USADC FT. BLISS	USADC FT. BLISS	FT. BLISS	US	TX		79920		07	Y	0108	0108			N
1840			A	INACT	USADC-2 FT. BLISS (LOGAN)	USADC-2 FT. BLISS (LOGAN)	FT. BLISS	US	TX		79920		07	Y	0108	0108			N
1841			A	DENTAL	USADC-3 FT. BLISS	USADC-3 FT. BLISS	FT. BLISS	US	TX		79920		07	Y	0108	0108		GPRMC	N
1842			A	DENTAL	USA CHESER DC-FT. POLK	USA CHESER DC-FT. POLK	FT. POLK	US	LA		71459		06	Y	0064	0064		GPRMC	N
1843			A	DENTAL	USA DIV DC-FT. POLK	USA DIV DC-FT. POLK	FT. POLK	US	LA		71459		06	Y	0064	0064		GPRMC	N
1844			A	DENTAL	USADC-3 FT. POLK	USADC-3 FT. POLK	FT. POLK	US	LA		71459		06	Y	0064	0064		GPRMC	N
1845			A	INACT	USADC-4 FT. POLK	USADC-4 FT. POLK	FT. POLK	US	LA		71459		06	Y	0064	0064			N
1846			A	INACT	USADC-2 FT. BLISS (LOGAN)	USADC-2 FT. BLISS (LOGAN)	FT. BLISS	US	TX		78234		06	Y	0109	0109		GPRMC	N
1847			A	INACT	ACTIVITY COMMANDER-FT. HOOD	ACTIVITY COMMANDER	FT. HOOD	US	TX		76544		06	Y	0110	0109			N
1848			A	DENTAL	USADC-2 DACH-FT.HOOD	USADC-2 DACH	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1849			A	INACT	USADC FAIRBANK	USADC FAIRBANK	FT. HOOD	US	TX		76544		06	Y	0110	0110			N
1850			A	DENTAL	USADC PERKINS	USADC PERKINS	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1851			A	DENTAL	USADC-3 FT. HOOD	USADC-3 FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1852			A	DENTAL	USADC-5 FT. HOOD	USADC-5 FT. HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1853			A	DENTAL	USADC-BILLY JOHNSON DEN CLIN	USADC-BILLY JOHNSON DENTAL CLINIC FT HOOD	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1854			A	DENTAL	USADC INPROCESS CTR-FT. HOOD	USADC INPROCESSING CENTER	FT. HOOD	US	TX		76544		06	Y	0110	0110		GPRMC	N
1855			A	INACT	USA ORAL HEALTH CLINIC FT BENJ	USA ORAL HEALTH CLINIC FT BENJAMIN HARRISO	FT. BENJAMIN HARRISON	US	IN		46216		05	Y	0061	0061			N
1856			A	INACT	USADC-1 FT. BENJAMIN HARRISON	USADC-1 FT. BENJAMIN HARRISON	FT. BENJAMIN HARRISON	US	IN		46216		05	Y	0061	0061			N
1857			A	INACT	USADC-2 FT. BENJAMIN HARRISON	USADC-2 FT. BENJAMIN HARRISON	FT. BENJAMIN HARRISON	US	IN		46216		05	Y	0061	0061			N
1858			A	INACT	USADC CRAVEN	USADC CRAVEN	FT. KNOX	US	KY		40121		05	Y	0061	0061			N
1859			A	DENTAL	USADC MARGETIS-FT. KNOX	USADC MARGETIS-FT. KNOX	FT. KNOX	US	KY		40121		05	Y	0061	0061		SERMC	N

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1860			A	INACT	USADC NELSON	USADC NELSON	FT. KNOX	US	KY		40121		05	Y	0061	0061			N
1861			A	INACT	USADC-4 FT. KNOX	USADC-4 FT. KNOX	FT. KNOX	US	KY		40121		05	Y	0061	0061			N
1862			A	INACT	USADC-6 FT. KNOX	USADC-6 FT. KNOX	FT. KNOX	US	KY		40121		05	Y	0061	0061			N
1863			A	DENTAL	USADC ST. LOUIS-FED BLDG	USADC ST. LOUIS-FED BLDG	ST. LOUIS	US	MO		65473		08	Y	0075	0075		GPRMC	N
1864			A	INACT	USADC BOAK FT. LEONARD WOOD	USADC BOAK FT. LEONARD WOOD	FT. LEONARD WOOD	US	MO		65473		08	Y	0075	0075			N
1865			A	INACT	USADC HAMPR FT. LEONARD WOOD	USADC HAMPR FT. LEONARD WOOD	FT. LEONARD WOOD	US	MO		65473		08	Y	0075	0075			N
1866			A	DENTAL	USADC ROLL-FT. LEONARD WOOD	USADC ROLL-FT. LEONARD WOOD	FT. LEONARD WOOD	US	MO		65473		08	Y	0075	0075		GPRMC	N
1867			A	DENTAL	USADC-5&6 FT. LEONARD WOOD	USADC-5&6 FT. LEONARD WOOD	FT. LEONARD WOOD	US	MO		65473		08	Y	0075	0075		GPRMC	N
1868			A	INACT	USADC REDSTONE ARSENAL	USADC REDSTONE ARSENAL	REDSTONE ARSENAL	US	AL		35809		04	Y	0001	0001			N
1869			A	INACT	USADC ROY A. STOUT DC	USADC ROY A. STOUT DC	FT. MCCLELLAN	US	AL		36205		04	Y	0002	0002			N
1870			A	DENTAL	USADC-1 FT. RUCKER	USADC-1 FT. RUCKER	FT. RUCKER	US	AL		36362		04	Y	0003	0003		SERMC	N
1871			A	INACT	USADC-2 FT. RUCKER	USADC-2 FT. RUCKER	FT. RUCKER	US	AL		36362		04	Y	0003	0003			N
1872			A	INACT	USADC-3 FT. RUCKER	USADC-3 FT. RUCKER	FT. RUCKER	US	AL		36362		04	Y	0003	0003			N
1873			A	INACT	USADC-4 FT. RUCKER	USADC-4 FT. RUCKER	FT. RUCKER	US	AL		36362		04	Y	0003	0003			N
1874			A	INACT	USADC-5 FT. RUCKER	USADC-5 FT. RUCKER	FT. RUCKER	US	AL		36362		04	Y	0003	0003			N
1875			A	DENTAL	USA ORAL HEALTH CENTER FT. GOR	USA ORAL HEALTH CENTER FT. GORDON	FT. GORDON	US	GA		30905		03	Y	0047	0047		SERMC	N
1876			A	DENTAL	USADC FT. BUCHANAN	USADC FT. BUCHANAN	FT. BUCHANAN	RQ	PR		00934		15	Y	0047	0047		SERMC	N
1877			A	DENTAL	USADC FT. MCPHERSON	USADC FT. MCPHERSON	FT. MCPHERSON	US	GA		30330		03	Y	0047	0047		SERMC	N
1878			A	INACT	USADC MERRIL	USADC MERRIL	FT. BENNING	US	GA		30905		03	Y					N
1879			A	DENTAL	USADC TINGAY	USADC TINGAY	FT. GORDON	US	GA		30905		03	Y	0047	0047		SERMC	N
1880			A	DENTAL	USADC-SNYDER FT GORDON	USADC-SNYDER FT GORDON	FT. GORDON	US	GA		30905		03	Y	0047	0047		SERMC	N
1881			A	DENTAL	USADC BERNHEIM	USADC BERNHEIM	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1882			A	DENTAL	USADC SALOMON	USADC SALOMON	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1883			A	DENTAL	USADC-1 FT. BENNING	USADC-1 FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1884			A	DENTAL	USADC-SOLDIERS PLAZA FT BENNIN	USADC-SOLDIERS PLAZA FT BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1885			A	INACT	USADC-3 FT. BENNING	USADC-3 FT. BENNING	FT. BENNING	US	GA		31290		03	Y	0048	0048			N
1886			A	DENTAL	USADC-1 FT. STEWART	USADC-1 FT. STEWART	FT. STEWART	US	GA		31313		03	Y	0049	0049		SERMC	N
1887			A	DENTAL	USADC-2 FT STEWART	USADC-2 FT STEWART	FT. STEWART	US	GA		31313		03	Y	0049	0049		SERMC	N
1888			A	DENTAL	USADC-4 FT. STEWART	USADC-4 FT. STEWART	FT. STEWART	US	GA		31314		03	Y	0049	0049		SERMC	N
1889			A	DENTAL	USADC KUHN/LA POINTE	USADC KUHN/LA POINTE	FT. CAMPBELL	US	KY		42223		05	Y	0060	0060		SERMC	N
1890			A	DENTAL	USADC KUHN	USADC KUHN	FT. CAMPBELL	US	KY		42223		05	Y	0060	0060		SERMC	N
1891			A	DENTAL	USADC TAYLOR-5	USADC TAYLOR-5	FT. CAMPBELL	US	KY		42223		05	Y	0060	0060		SERMC	N
1892			A	DENTAL	USADC DAVIS	USADC DAVIS	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
1893			A	DENTAL	USADC LAFLAME	USADC LAFLAME	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
1894			A	DENTAL	USADC RHODE	USADC RHODE	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
1895			A	DENTAL	USADC-5 FT. BRAGG	USADC-5 FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
1896			A	INACT	USADC-6 FT. BRAGG	USADC-6 FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089			N
1897			A	DENTAL	USADC CALDWELL	USADC CALDWELL	FT. JACKSON	US	SC		29207		03	Y	0105	0105		SERMC	N
1898			A	DENTAL	USADC HAGEN	USADC HAGEN	FT. JACKSON	US	SC		29207		03	Y	0105	0105		SERMC	N
1899			A	INACT	USADC OLIVER	USADC OLIVER	FT. JACKSON	US	SC		29207		03	Y	0105	0105			N
1900			A	DENTAL	USADC TIGNOR	USADC TIGNOR	FT. EUSTIS	US	VA		23604		02	Y	0121	0121		NARMC	N
1901			A	DENTAL	USADC COL BULL	USADC COL BULL	FT. LEE	US	VA		23801		02	Y	0122	0122		NARMC	N
1902			A	DENTAL	USADC EDGEWOOD ARSENAL	USADC EDGEWOOD ARSENAL	EDGEWOOD ARSENAL	US	MD		21010		01	Y	0069	0069		NARMC	N
1903			A	INACT	USADC FT. HAMILTON	USADC FT. HAMILTON	FT. HAMILTON	US	NY		11252		01	Y	0086	0086		NARMC	N
1904			A	INACT	USA ORAL HLTH CTR FT. DEVENS	USA ORAL HLTH CTR FT. DEVENS	FT. DEVENS	US	MA		01433		01	Y	0070	0070			N
1905			A	INACT	USADC VAIL	USADC VAIL	FT. DEVENS	US	MA		01433		01	Y	0070	0070			N
1906			A	DENTAL	USADC ABERDEEN PROVING GROUNDS	USADC ABERDEEN PROVING GROUNDS	ABERDEEN PROVING GRND	US	MD		21005		01	Y	0069	0069		NARMC	N
1907			A	DENTAL	USADC EPES	USADC EPES	FT. MEADE	US	MD		20755		01	Y	0069	0069		NARMC	N
1908			A	INACT	USADC FT. RICHIE	USADC FT. RICHIE	FT. RICHIE	US	MD		21719		01	Y	0069	0069		NARMC	N
1909			A	DENTAL	USADC-3 FT. MEADE	USADC-3 FT. MEADE	FT. MEADE	US	MD		20755		01	Y	0069	0069		NARMC	N
1910			A	DENTAL	USADC FT. MONMOUTH	USADC FT. MONMOUTH	FT. MONMOUTH	US	NJ		07703		01	Y	0086	0086		NARMC	N
1911			A	INACT	USADC MARSHALL FT. DIX	USADC MARSHALL FT. DIX	FT. DIX	US	NJ		08640		01	Y	0081				N
1912			A	INACT	USADC MILLS	USADC MILLS	FT. DIX	US	NJ		08640		01	Y	0082	0082		NARMC	N
1913			A	INACT	USADC REC STA. FT. DIX	USADC REC STA. FT. DIX	FT. DIX	US	NJ		08640		01	Y	0082	0082		NARMC	N
1914			A	DENTAL	USADC-1 USMA(POST)	USADC-1 USMA(POST)	WEST POINT	US	NY		10996		01	Y	0086	0086		NARMC	N
1915			A	INACT	USADC-2 USMA(STEWART)	USADC-2 USMA(STEWART)	WEST POINT	US	NY		10996		01	Y	0086	0086		NARMC	N
1916			A	DENTAL	USADC-3 USMA	USADC-3 USMA	WEST POINT	US	NY		10996		01	Y	0086	0086		NARMC	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
1917			A	DENTAL	USADC CARLISLE BARRACKS	USADC CARLISLE BARRACKS	CARLISLE BARRACKS	US	PA		17013		01	Y	0069	0069		NARMC	N
1918			A	DENTAL	USADC LOGAN	USADC LOGAN	FT. BELVOIR	US	VA		22060		01	Y	0123	0123		NARMC	N
1919			A	INACT	USA ORAL HLTH CNTR	USA ORAL HLTH CNTR	SCHOFIELD BARRACKS	US	HI		96859		12	Y	0052	0052			N
1920			A	INACT	USADC POHAKALUA	USADC POHAKALUA	POHAKALUA	US	HI		96718		12	Y	0052	0052			N
1921			A	DENTAL	USADC SCHOFIELD BKS	USADC SCHOFIELD BKS	SCHOFIELD BARRACKS	US	HI		96857		12	Y	0052	0052		PRMC	N
1922			A	INACT	USADC-1 FT. LEWIS	USADC-1 FT. LEWIS	FT. LEWIS	US	WA		98433		11	Y	0125	0125			N
1923			A	INACT	USAHC MCGREGOR RANGE-EXISTS AS	USAHC MCGREGOR RANGE-EXISTS AS 1614	MCGREGOR RANGE	US	TX				07	Y	0108			GPRMC	N
1924			F	DENTAL	92 AEROMEDICAL DEN-FAIRCHILD	92 AEROMEDICAL DEN SQ/SGD	FAIRCHILD AFB	US	WA	SPOKANE	99011		11	Y	0128	0128		AMC	N
1926	061T		A	INACT	USAHC CHEJUDO CHEJU ISLAND	USAHC CHEJUDO CHEJU ISLAND	MCNABB COMPOUND	KS					14	N	0612	0612		XXXX	N
1927	103U		A	CLINIC	TMC-14-FT. BRAGG	TMC-14-FT. BRAGG	FT. BRAGG	US	NC		28307		02	Y	0089	0089		NARMC	N
1928	107F		A	CLINIC	TMC-5-FT. KNOX	TMC-5-FT. KNOX	FT. KNOX	US	KY		40121		05	Y	0061	0061		NARMC	N
1929	123H		A	INACT	TMC-5-FT. LEONARD WOOD	TMC-5-FT. LEONARD WOOD	FT. LEONARD WOOD	US	MO		65473		08	Y	0075	0075		GPRMC	N
1930	133J		A	INACT	TMC 1ST BRIGADE	TMC 1ST BRIGADE	FT. JACKSON	US	SC		29207		03	Y	0105			SERMC	N
1931			A	INACT	46TH ENGINEER TOE UNIT-FT. RUC	46TH ENGINEER TOE UNIT-FT. RUCKER	FT. RUCKER	US	AL				04	Y	0003			SERMC	N
1932	150H		A	INACT	19381-LOGAN HEIGHTS-FT. BLISS	TMC-1-LOGAN HEIGHTS	FT. BLISS	US	TX		79920		07	Y	0108	0108		GPRMC	N
1933			A	CLINIC	COMBAT SUPPORT HOSP-1 GERMANY	COMBAT SUPPORT HOSP-1 GERMANY	GERMANY	GM					13	N	1933			XXXX	N
1934			A	CLINIC	COMBAT SUPPORT HOSP-1 WALTER R	COMBAT SUPPORT HOSP-1 WALTER REED AMC	WALTER REED AMC	US	DC				01	Y	0037			XXXX	N
1935			A	CLINIC	COMBAT SUPPORT HOSP-2 WALTER R	COMBAT SUPPORT HOSP-2 WALTER REED AMC	WALTER REED AMC	US	DC		20307		01	Y	0037			XXXX	N
1936			A	CLINIC	COMBAT SUPPORT HOSP-1 EISENHOW	COMBAT SUPPORT HOSP-1 EISENHOWER AMC	FT. GORDON	US	GA				03	Y	0047			XXXX	N
1937			A	CLINIC	COMBAT SUPPORT HOSP-2 EISENHOW	COMBAT SUPPORT HOSP-2 EISENHOWER AMC	FT. GORDON	US	GA				03	Y	0047			XXXX	N
1938	14B1		A	HOSP	41st CSH (TOE)	41st COMBAT SUPPORT HOSPITAL (TOE)		US	TX				06	Y	0109			XXXX	N
1939	131N		A	CLINIC	RECEPTION STA TMC-FT. BENNING	RECEPTION STA. TMC-FT. BENNING	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	Y
1940			A	CLINIC	COMBAT SUPPORT HOSP-2 GERMANY	COMBAT SUPPORT HOSP-2 GERMANY	GERMANY	GM					13	N	1940			XXXX	N
1941			A	CLINIC	COMBAT SUPPORT HOSP-3 GERMANY	COMBAT SUPPORT HOSP-3 GERMANY	GERMANY	GM					13	N	1941			XXXX	N
1942	17A1		A	HOSP	47th CSH (TOE)	47th COMBAT SUPPORT HOSPITAL (TOE)		US	WA				11	Y	0125			XXXX	N
1943	0672		F	INACT	35th TAC HOSP-GEORGE AFB-CA	35th TAC HOSP-GEORGE AFB-CA	GEORGE AFB	US	CA	VICTORVILLE	92392		09	Y	0020			ACC	N
1944	0673		F	INACT	22nd TAC HOSP MARCH AFB-CA	22nd TAC HOSP MARCH AFB-CA	MARCH AFB	US	CA	RIVERSIDE	92518		09	Y	0021			AMC	N
1945			F	INACT	49th TAC HOSP-HOLLOMAN	49th TAC HOSPITAL	HOLLOMAN AFB	US	NM	ALAMOGORDO	88330		07	Y	0084			ACC	N
1947	UK58	FF4DB0	F	INACT	501st TMW CLINIC-GREENHAM COMM	501st TMW CLINIC	RAF GREENHAM COMMON	UK		GREENHAM COMMON			13	N	1947	1947		USAFE	N
1948			A	DENTAL	USADC-1 FULTON	USADC-1 FULTON	FT. LEWIS	US	WA		98431		11	Y	0125	0125		WRMC	N
1949	35726		N	INACT	BRDCL NSY MARE ISLAND	BRDCL NSY MARE ISLAND	VALLEJO	US	CA	VALLEJO	94592		10	Y	0485	0485			N
1950			A	INACT	USADC FLATS-FT. ORD	USADC FLATS-FT. ORD	FT. ORD	US	CA		93941		10	Y	0125				N
1951			A	DENTAL	USADC-7 FT. KNOX	USADC-7 FT. KNOX	FT. KNOX	US	KY		40121		05	Y	0061	0061		SERMC	N
1952			A	DENTAL	USADC HARPER-FT. LEONARD WOOD	USADC HARPER-FT. LEONARD WOOD	FT. LEONARD WOOD	US	MO		65473		08	Y	0075	0075		GPRMC	N
1953			A	DENTAL	USADC ALLEN-FT. SILL	USADC ALLEN-FT. SILL	FT. SILL	US	OK		73503		06	Y	0098	0098		GPRMC	N
1954			A	DENTAL	USADC COWAN-FT. SILL	USADC COWAN-FT. SILL	FT. SILL	US	OK		73503		06	Y	0098	0098		GPRMC	N
1955			A	INACT	USADC WEEKS-FT. SILL	USADC WEEKS-FT. SILL	FT. SILL	US	OK		73503		06	Y	0098	0098			N
1956			A	DENTAL	DC-4(HOSPITAL) FT. BENNING	DC-4 (HOSPITAL)	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1957			A	CLINIC	VANCOUVER BKS-FT. LEWIS	VANCOUVER BKS-FT. LEWIS	FT. LEWIS	US	WA				11	Y	0125	0125		WRMC	N
1958			A	CLINIC	USAHC LONGHORN AAP	USAHC LONGHORN AAP	LONGHORN AAP	US	TX				06	Y	0110	0110		GPRMC	N
1959	32579		N	CLINIC	BRMCL NTC GREAT LAKES	BRMCL NTC GREAT LAKES	GREAT LAKES	US	IL	GREAT LAKES	60088		05	Y	0056	0056		XXXX	Y
1960			A	CLINIC	USAHC LAKE CITY AAP	USAHC LAKE CITY AAP	LAKE CITY AAP	US	MO				08	Y	0058	0058		GPRMC	N
1961			F	DENTAL	3 MEDICAL GP/SGD-ELMENDORF	3 MEDICAL GP/SGD (2)	ELMENDORF AFB	US	AK	ANCHORAGE	99506		12	Y	0006	0006		PACAF	N
1962			F	INACT	USAF DC MCCLELLAN	USAF DC MCCLELLAN	MCCLELLAN AFB	US	CA	SACRAMENTO	95652		10	Y	0250	0250		AFMC	N
1963			A	INACT	USADC SIERRA	USADC SIERRA	SIERRA ARMY DEPOT	US	CA		96113		10	Y	0125	0125			N
1964			A	INACT	USDA FAMILY MEMBER FT. GORDON	USDA FAMILY MEMBER FT. GORDON	FT. GORDON	US	GA		30905		03	Y	0047	0047			N
1965			A	DENTAL	USADC BACH	USADC BACH	FT. CAMPBELL	US	KY		42223		05	Y	0060	0060		SERMC	N
1966			F	DENTAL	319 DENTAL SQ/SGD-GRAND FORK	319 DENTAL SQ/SGD	GRAND FORKS AFB	US	ND	GRAND FORKS	58205		08	Y	0093	0093		AMC	N
1967			A	INACT	USADC HAWTHORNE	USADC HAWTHORNE	HAWTHORNE	US	NV		89415		07	Y	0125	0125			N
1968			A	DENTAL	USADC-2 FT. SILL	USADC-2 FT. SILL	FT. SILL	US	OK		73503		06	Y	0098	0098		GPRMC	N
1969			A	INACT	USADC FT. GULICK	USADC FT. GULICK	FT. GULICK	PM					15	N	0613	0613			N
1970			A	INACT	USADC FT. INDIANTOWN GAP	USADC FT. INDIANTOWN GAP	FT. INDIANTOWN GAP	US	PA		17003		01	Y	0069	0069		NARMC	N
1971			F	DENTAL	59 MEDICAL WING/SGD-LACKLAND	59 MEDICAL WING/SGD (OFCR TNG ANNEX)	LACKLAND AFB	US	TX	SAN ANTONIO	78236		06	Y	0117	0117		AETC	N
1972			A	INACT	CMHS FT. MCCLELLAN	CMHS FT. MCCLELLAN	FT. MCCLELLAN	US	AL				04	Y	0002	0002		SERMC	N
1973			N	INACT	MDCL FASO WARNER SPRINGS	MDCL FASO WARNER SPRINGS	WARNER SPRINGS	US	CA	WARNER SPRINGS	92086		09	Y		0485		XXXX	N
1974	46366		N	CLINIC	BRMCL CAMP CHAPPO MCB	BRMCL CAMP CHAPPO MCB	CAMP PENDLETON	US	CA	CAMP PENDLETON	92055		09	Y	0024	0024		XXXX	Y
1975	46364		N	CLINIC	BRMCL CORCEN MCB	BRMCL CORCEN MCB	CAMP PENDLETON	US	CA	CAMP PENDLETON	92055		09	Y	0024	0024		XXXX	Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
1976			N	CLINIC	BRMCL CAMP MARGUARITA	BRMCL CAMP MARGUARITA	CAMP PENDLETON	US	CA	CAMP PENDLETON	92055	5191	09	Y	6992			XXXX	Y
1977			N	CLINIC	BRMCL CAMP LAS FLORES	BRMCL CAMP LAS FLORES	CAMP PENDLETON	US	CA	CAMP PENDLETON	92055	5191	09	Y	6992			XXXX	Y
1978			N	CLINIC	BRMCL CAMP LAS PULGAS	BRMCL CAMP LAS PULGAS	CAMP PENDLETON	US	CA	CAMP PENDLETON	92055	5191	09	Y	6992			XXXX	Y
1979			N	CLINIC	BRMCL CAMP HORNO	BRMCL CAMP HORNO	CAMP PENDLETON	US	CA	CAMP PENDLETON	92055	5191	09	Y	6992			XXXX	Y
1980			N	CLINIC	BRMCL CAMP SAN MATEO	BRMCL CAMP SAN MATEO	CAMP PENDLETON	US	CA	CAMP PENDLETON	92055	5191	09	Y	6992			XXXX	Y
1981			N	INACT	MDCL MSC PACIFIC	MDCL MSC PACIFIC		US	CA		94625		10	Y				XXXX	N
1982	161I		A	INACT	TMC CONSOLIDATED-FT. ORD	TMC CONSOLIDATED-FT. ORD	FT. ORD	US	CA		93941		10	Y	0125	0023		WRMC	N
1983			N	INACT	MDCL NAVSECGRUACT HOMESTEAD	MDCL NAVSECGRUACT HOMESTEAD	HOMESTEAD	US	FL		33039		03	Y	1983			XXXX	N
1984	46140		N	INACT	BRMCL NAVOLF SAUFLEY FIELD	BRMCL NAVOLF SAUFLEY FIELD	PENSACOLA	US	FL	PENSACOLA	32512		04	Y	1984			XXXX	N
1985			A	INACT	197TH FAM PRACTICE CLINIC	197TH FAM PRACTICE CLINIC	FT. BENNING	US	GA		31905		03	Y	0048	0048		SERMC	N
1986			A	INACT	RECEPTION STA. FT. BENNING EXI	RECEPTION STA. FT. BENNING EXISTS AS 1939	FT. BENNING	US	GA				03	Y	0048			SERMC	N
1987	47867		N	CLINIC	BRMCL MCB CAMP H.M. SMITH	BRMCL MCB CAMP H.M. SMITH	CAMP H.M. SMITH	US	HI	CAMP H.M. SMITH	96861		12	Y	0280	0280		XXXX	Y
1988	32604		N	INACT	BRMCL NOPF FORD ISLAND	BRMCL NOPF FORD ISLAND	FORD ISLAND	US	HI	FORD ISLAND	96860		12	Y	0280	0280		XXXX	N
1989			N	INACT	BRMCL MENTAL HEALTH	BRMCL MENTAL HEALTH	PEARL HARBOR	US	HI	PEARL HARBOR	96860		12	Y	0280			XXXX	N
1990	42276		N	CLINIC	BRMCL NAVSUPPACT EAST BANK	BRMCL NAVSUPPACT EAST BANK	NEW ORLEANS	US	LA	NEW ORLEANS	70142		04	Y	0038	0038		XXXX	Y
1991			N	INACT	MDCL MSC ATLANTIC	MDCL MSC ATLANTIC	BAYONNE	US	NJ	BAYONNE	07002		01	Y	0099			XXXX	N
1992	32580		N	CLINIC	BRMCL BLDG 15 MCB CAMP LEJEUNE	BRMCL BLDG 15 MCB CAMP LEJEUNE	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0091	0091		XXXX	Y
1993	46104		N	INACT	BRMCL PHYSEXMCEN BLDG 36-LEJEU	BRMCL PHYSEXAMCEN BLDG. 36	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0091	0091		XXXX	N
1994	46101		N	CLINIC	BRMCL CORFAC MCB CAMP LEJEUNE	BRMCL CORFAC MCB CAMP LEJEUNE	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0091	0091		XXXX	Y
1995	46102		N	CLINIC	BRMCL FRENCH CREEK MCB	BRMCL FRENCH CREEK MCB	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0091	0091		XXXX	Y
1996	46103		N	INACT	BRMCL RIVER ROAD MCB	BRMCL RIVER ROAD MCB	CAMP LEJEUNE	US	NC		28542		02	Y	0091	0091		XXXX	N
1997	46099		N	INACT	BRMCL RIFLE RANGE MCB	BRMCL RIFLE RANGE MCB	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0091	0091		XXXX	N
1998			A	INACT	DIR HEALTH SVS-BAMC	DIR HEALTH SVS-BAMC	FORT SAM HOUSTON	US	TX				06	Y	0109			GPRMC	N
1999			N	INACT	BRMCL NARF NORFOLK	BRMCL NARF NORFOLK	NORFOLK	US	VA	NORFOLK			02	Y	1999			XXXX	N
2000			V	FLAG		VA HOSPITALS (DMISIDS 2000-2500 RESERVED)		US					00	Y					N
2500			V	FLAG		VA HOSPITALS (DMISIDS 2000-2500 RESERVED)		US					00	Y					N
3000			N	AFLOAT	NAVY AFLOAT FACILITIES	NAVY AFLOAT FACILITIES	SHIPS	XY					00	N	3000			XXXX	N
3001			N	FLAG	NAVY SHIPS (DMISID 3001 TO 4000)	NAVY SHIPS (DMISID 3001 TO 4000)		XY					00	N					N
3002	46246		N	SHIP	USN SHIP COMFORT 1-AH20	USN SHIP COMFORT 1-AH20	BALTIMORE	US	MD	BALTIMORE	09566		01	Y	3002				N
3003	46245		N	SHIP	USN SHIP MERCY 1-AH19	USN SHIP MERCY 1-AH19	SAN DIEGO	US	CA	SAN DIEGO			09	Y	3003				N
3004	21412		N	SHIP	USS GEORGE WASHINGTON CVN-73	USS GEORGE WASHINGTON CVN-73	NORFOLK	US	VA	NORFOLK	09550		02	Y	3004				N
3005	20993		N	SHIP	USS CARL VINSON CVN-70	USS CARL VINSON CVN-70	SEATTLE	US	WA	SEATTLE	96612		11	Y	3005				N
3006	03365		N	SHIP	USS ENTERPRISE (CVN65)	USS ENTERPRISE (CVN65)	COMNAVAIRLANT-CINCLANTFLEET	US	VA	NORFOLK	09543		02	Y	3006				N
3007	05840		N	SHIP	USS BLUE RIDGE (LCC 19)	USS BLUE RIDGE (LCC 19)	COMNAVSURFPAC-CINCPACFLEET	JA		YOKOSUKA	96628		14	N	3007				N
3008	20633		N	SHIP	USS BELLEAU WOOD (LHA 3)	USS BELLEAU WOOD (LHA 3)	COMNAVSURFPAC-CINCPACFLEET	JA		SASEBO	96623		14	N	3008				N
3009	05837		N	DECOMM	USS PUGET SOUND (AD38)	USS PUGET SOUND (AD38)		US	VA		23511		02	Y	3009				N
3010	21046		N	DECOMM	USS YELLOWSTONE (AD41)	USS YELLOWSTONE (AD41)		XY			09512		00	N	3010				N
3011	21098		N	DECOMM	USS SHENANDOAH (AD44)	USS SHENANDOAH (AD44)		XY			09551		00	N	3011				N
3012	07172		N	SHIP	USS LA SALLE (AGF3)	USS LA SALLE (AGF3)		XY			09577		00	N	3012				N
3013	07194		N	SHIP	USS CORONADO (AGF11)	USS CORONADO (AGF11)		XY			96662		00	N	3013				N
3014	05832		N	SHIP	USS SACRAMENTO (AOE1)	USS SACRAMENTO (AOE1)		XY			96698		00	N	3014				N
3015	05833		N	SHIP	USS CAMDEN (AOE2)	USS CAMDEN (AOE2)		XY			96698		00	N	3015				N
3016	05848		N	SHIP	USS SEATTLE (AOE3)	USS SEATTLE (AOE3)		XY			09587		00	N	3016				N
3017	20120		N	SHIP	USS DETROIT (AOE4)	USS DETROIT (AOE4)		XY			09567		00	N	3017				N
3018	21839		N	SHIP	USS SUPPLY (AOE5)	USS SUPPLY (AOE5)		XY			09587		00	N	3018				N
3019	21872		N	SHIP	USS RAINIER (AOE7)	USS RAINIER (AOE7)		XY			96698		00	N	3019				N
3020	21907		N	SHIP	USS ARCTIC (AOE8)	USS ARCTIC (AOE8)		XY			09564		00	N	3020				N
3021	04696		N	DECOMM	USS HOLLAND (AS32)	USS HOLLAND (AS32)		XY			96642		00	N	3021				N
3022	04697		N	SHIP	USS SIMON LAKE (AS33)	USS SIMON LAKE (AS33)		XY			09536		00	N	3022				N
3023	05851		N	DECOMM	USS L Y SPEAR (AS36)	USS L Y SPEAR (AS36)		XY			09547		00	N	3023				N
3024	20635		N	SHIP	USS EMORY A LAND (AS39)	USS EMORY A LAND (AS39)		XY			09545		00	N	3024				N
3025	20865		N	SHIP	USS FRANK CABLE (AS40)	USS FRANK CABLE (AS40)		XY			96662		00	N	3025				N
3026	21118		N	SHIP	USS MCKEE (AS41)	USS MCKEE (AS41)		XY			96621		00	N	3026				N
3027	03362		N	DECOMM	USS INDEPENDENCE (CV62)	USS INDEPENDENCE (CV62)		JA		YOKOSUKA	96618		14	N	3027				N
3028	03363		N	SHIP	USS KITTY HAWK (CV93)	USS KITTY HAWK (CV93)		US	CA	SAN DIEGO	96634		09	Y	3028				N
3029	03364		N	SHIP	USS CONSTELLATION (CV64)	USS CONSTELLATION (CV64)		US	CA	SAN DIEGO	96635		09	Y	3029				N
3030	03366		N	DECOMM	USS AMERICA (CV66)	USS AMERICA (CV66)		XY			09531		00	N	3030				N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
3031	03367		N	SHIP	USS JOHN F KENNEDY (CV67)	USS JOHN F KENNEDY (CV67)		US	FL	MAYPORT	34095		03	Y	3031				Y
3032	03368		N	SHIP	USS NIMITZ (CVN68)	USS NIMITZ (CVN68)		US	WA	BREMERTON	96620	2820	11	Y	3032				N
3033	03369		N	SHIP	USS EISENHOWER (CVN69)	USS EISENHOWER (CVN69)		US	VA	NORFOLK	09532		02	Y	3033				N
3034	21247		N	SHIP	USS T ROOSEVELT (CVN71)	USS T ROOSEVELT (CVN71)		US	VA	NORFOLK	09599		02	Y	3034				N
3035			N	SHIP	USS ABRAHAM LINCOLN (CVN72)	USS ABRAHAM LINCOLN (CVN72)		US	CA	ALAMEDA	96612		10	Y	3035				N
3036	21847		N	SHIP	USS JOHN STENNIS (CVN74)	USS JOHN STENNIS (CVN74)		US	VA	NEWPORT NEWS	96615	2874	02	Y	3036				N
3037			N	SHIP	USS MT WHITNEY (LCC20)	USS MT WHITNEY (LCC20)		XY			09517		00	N	3037				N
3038	20550		N	SHIP	USS TARAWA (LHA1)	USS TARAWA (LHA1)		US	CA	SAN DIEGO	96622		09	Y	3038				N
3039	20632		N	SHIP	USS SAIPAN (LHA2)	USS SAIPAN (LHA2)		US	VA	NORFOLK	09549		02	Y	3039				N
3040	20725		N	SHIP	USS NASSAU (LHA4)	USS NASSAU (LHA4)		XY			09557		00	N	3040				N
3041	20748		N	SHIP	USS PELELIU (LHA5)	USS PELELIU (LHA5)		US	CA	SAN DEIGO	96624		09	Y	3041				N
3042	21560		N	SHIP	USS WASP (LHD1)	USS WASP (LHD1)		US	VA	NORFOLK	09556		02	Y	3042				N
3043	21533		N	SHIP	USS ESSEX (LHD2)	USS ESSEX (LHD2)		US	CA	SAN DIEGO	96643		09	Y	3043				N
3044	21700		N	SHIP	USS KEARSARGE (LHD3)	USS KEARSARGE (LHD3)		US	VA	NORFOLK	09534		02	Y	3044				N
3045	21808		N	SHIP	USS BOXER (LHD4)	USS BOXER (LHD4)		US	CA	SAN DIEGO	96661		09	Y	3045				N
3046	21879		N	SHIP	USS BATAAN (LHD5)	USS BATAAN (LHD5)		XY					00	N	3046				N
3047	07175		N	SHIP	USS AUSTIN (LPD4)	USS AUSTIN (LPD4)		XY			09564		00	N	3047				N
3048	07176		N	SHIP	USS OGDEN (LPD5)	USS OGDEN (LPD5)		XY					00	N	3048				N
3049	07177		N	SHIP	USS DULUTH (LPD6)	USS DULUTH (LPD6)		XY			96663		00	N	3049				N
3050	07181		N	SHIP	USS CLEVELAMD (LPD7)	USS CLEVELAMD (LPD7)		XY			96662		00	N	3050				N
3051	07182		N	SHIP	USS DUBUQUE (LPD8)	USS DUBUQUE (LPD8)		XY			96663		00	N	3051				N
3052	07183		N	SHIP	USS DENVER (LPD9)	USS DENVER (LPD9)		XY			96663		00	N	3052				N
3053	07184		N	SHIP	USS JUNEAU (LPD10)	USS JUNEAU (LPD10)		XY			96669		00	N	3053				N
3054	07195		N	SHIP	USS SHREVEPORT (LPD12)	USS SHREVEPORT (LPD12)		XY			09587		00	N	3054				N
3055	07196		N	SHIP	USS NASHVILLE (LPD13)	USS NASHVILLE (LPD13)		XY			09579		00	N	3055				N
3056	07200		N	SHIP	USS TREMTOM (LPD14)	USS TREMTOM (LPD14)		XY			09588		00	N	3056				N
3057	07201		N	SHIP	USS PONCE (LPD15)	USS PONCE (LPD15)		XY			09582		00	N	3057				N
3058	07178		N	DECOMM	USS GUAM (LPH9)	USS GUAM (LPH9)		XY			09563		00	N	3058				N
3059	07202		N	DECOMM	USS NEW ORLEANS (LPH11)	USS NEW ORLEANS (LPH11)		XY			96627		00	N	3059				N
3060	21218		N	SHIP	USS WHIDBEY ISLAND (LSD41)	USS WHIDBEY ISLAND (LSD41)		XY			09591		00	N	3060				N
3061	21639		N	SHIP	USS GERMANTOWN (LSD42)	USS GERMANTOWN (LSD42)		XY			96666		00	N	3061				N
3062	21400		N	SHIP	USS FORT MCHENRY (LSD43)	USS FORT MCHENRY (LSD43)		XY					00	N	3062				N
3063	21422		N	SHIP	USS GUNSTON HALL (LSD44)	USS GUNSTON HALL (LSD44)		XY			09573		00	N	3063				N
3064	21452		N	SHIP	USS COMSTOCK (LSD45)	USS COMSTOCK (LSD45)		XY					00	N	3064				N
3065	21562		N	SHIP	USS TORTUGA (LSD46)	USS TORTUGA (LSD46)		XY			09588		00	N	3065				N
3066	21530		N	SHIP	USS RUSHMORE (LSD47)	USS RUSHMORE (LSD47)		XY			96677		00	N	3066				N
3067	21531		N	SHIP	USS ASHLAND (LSD48)	USS ASHLAND (LSD48)		XY			09564		00	N	3067				N
3068	21880		N	SHIP	USS CARTER HALL (LSD50)	USS CARTER HALL (LSD50)		XY			09573		00	N	3068				N
3069	20009		N	SHIP	USS INCHON (MCS12)	USS INCHON (MCS12)		XY			34091	1655	00	N	3069				N
4000			N	FLAG	NAVY SHIPS (DMISID 3001 TO 4000)	NAVY SHIPS (DMISID 3001 TO 4000)		XY					00	N					N
4001			C	FLAG		COAST GUARD VESSELS (DMISIDS 4001-5000)		US					00	Y					N
5001			O	FLAG		STATE NATIONAL GUARD (DMISIDS 5001-5100)		US					00	Y					N
5100			O	FLAG		STATE NATIONAL GUARD (DMISIDS 5001-5100)		US					00	Y					N
5195	36250		C	CLINIC	USCG CLINIC DETROIT	USCG CLINIC DETROIT	SELFRIDGE ANGB	US	MI	DETROIT	48207	4380	05	Y					N
5196			C	CLINIC	USCG CLINIC ACTIVITIES NEW YORK	USCG CLINIC ACTIVITIES NEW YORK	ACTIVITIES NEW YORK	US	NY	STATEN ISLAND	10305		01	Y	5196	5196			N
5197			C	CLINIC	USCG CLINIC SAN JUAN	USCG CLINIC SAN JUAN	BASE SAN JUAN	RQ	PR	OLD SAN JUAN	00902		15	Y	5197	5197			Y
5198			C	CLINIC	USCG CLINIC CHARLESTON	USCG CLINIC CHARLESTON	CHARLESTON NAVAL HOSPITAL	US	SC	CHARLESTON	29405		03	Y	5198	5198			N
5199			C	CLINIC	USCG CLINIC KEY WEST	USCG CLINIC KEY WEST	GROUP KEY WEST	US	FL	KEY WEST	33040		03	Y	5199	5199			N
5200			O	FLAG	COMMANDS (RESERVED 5200-5400)	COMMANDS (RESERVED 5200-5400)		XY					00	N					N
5201			C	ADMIN	USCG MAIN & LOG CMD ATLANTIC	USCG MAINT & LOGISTICS COMMAND ATLANTIC	GOVERNORS ISLAND	US	NY	GOVERNORS ISLAND	10004		01	Y	5201				N
5202			C	ADMIN	USCG MAINT & LOG CMD PACIFIC	USCG MAINT & LOGISTICS COMMAND PACIFIC	GOAST GUARD ISLAND-ALAMEDA	US	CA	ALAMEDA	94501		10	Y	5201				N
5203			N	ADMIN	NAVAL MEDICAL CMD NE REGION	NAVAL MEDICAL COMMAND NORTHEAST REGION	GREAT LAKES	US	IL	GREAT LAKES	60088		05	Y	5203				N
5204			N	ADMIN	NSHS OAKLOAD	NAVAL SCHOOL OF HEALTH SCIENCES OAKLAND	OAKLAND	US	CA	OAKLAND			10	Y	5204				N
5205			N	ADMIN	NSHS SAN DIEGO	NAVAL SCHOOL OF HEALTH SCIENCES SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO			09	Y	5205				N
5206			N	ADMIN	NSHS BETHESDA	NAVAL SCHOOL OF HEALTH SCIENCES BETHESDA	BETHESDA	US	MD	BETHESDA			01	Y	0067				N
5207			N	ADMIN	NSHS PORTSMOUTH	NAVAL SCHOOL OF HEALTH SCIENCES PORTSMOUTH	PORTSMOUTH	US	VA	PORTSMOUTH			02	Y	5207				N
5208			N	INACT	USUHS	USUHS	USUHS	US	MD	BETHESDA	20889	5000	01	Y					Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
5209					NSA-FT MEADE	NATIONAL SECURITY AGENCY	FT MEADE	US	MD				01	Y					N
5210		W39LAA	A	ADMIN	NATIONAL GUARD BUREAU SG OFFIC	NATIONAL GUARD BUREAU SURGEONS OFFICE	ARMY NATIONAL GUARD BUREAU	US	VA	ARLINGTON	22204		01	Y	5210				N
5211			A	ADMIN	FT. LEWIS ASBBC	FT. LEWIS ARMED FORCES BLOOD BANK CENTER		US	WA	TAKOMA	98431	5000	11	Y	0125				N
5212			A	ADMIN	FT. HOOD BLOOD BANK CENTER	FT. HOOD BLOOD BANK CENTER	FT. HOOD	US	TX	FORT HOOD	76544	5000	06	Y	0110				N
5213			A	CLINIC	CAMP MEMORIAL BLOOD DONOR CTR	CAMP MEMORIAL BLOOD DONOR CENTER	FT. KNOX	US	KY	FORT KNOX	40121	5520	05	Y	0061	0061		NARMC	N
5214			A	ADMIN	LANDSTUHL BLOOD DONOR CENTER	LANDSTUHL BLOOD DONOR CENTER	LANDSTUHL	GM			09180	3460	13	N	0607				N
5215			A	ADMIN	USFK BLOOD DONOR CENTER	US FORCES KOREA BLOOD DONOR CENTER		KS					14	N					N
5216			A	ADMIN	THE ADJUTANT GENERAL-ALABAMA	THE ADJUTANT GENERAL-ALABAMA	MONTGOMERY	US	AL	MONTGOMERY	36109		04	Y	5210				N
5217			A	ADMIN	THE ADJUTANT GENERAL-ALASKA	THE ADJUTANT GENERAL-ALASKA	FT. RICHARDSON	US	AK	FT. RICHARDSON	99505		12	Y	5210				N
5218			A	ADMIN	THE ADJUTANT GENERAL-ARKANSAS	THE ADJUTANT GENERAL-ARKANSAS	CAMP ROBINSON	US	AR	NORTH LITTLE ROCK	72199	9600	06	Y	5210				N
5219			A	ADMIN	THE ADJUTANT GENERAL-ARIZONA	THE ADJUTANT GENERAL-ARIZONA		US	AZ	PHOENIX	85008	3495	07	Y	5210				N
5220			A	ADMIN	THE ADJUTANT GENERAL-CALIFOR.	THE ADJUTANT GENERAL-CALIFORNIA		US	CA	SACRAMENTO	95826	9101	10	Y	5210				N
5221			A	ADMIN	THE ADJUTANT GENERAL-COLORADO	THE ADJUTANT GENERAL-COLORADO		US	CO	ENGLEWOOD	80112	6703	08	Y	5210				N
5222			A	ADMIN	THE ADJUTANT GENERAL-CONN.	THE ADJUTANT GENERAL-CONNECTICUT		US	CT	HARTFORD	06105	3795	01	Y	5210				N
5223			A	ADMIN	THE ADJUTANT GENERAL-DELAWARE	THE ADJUTANT GENERAL-DELAWARE		US	DE	WILMINGTON	19808	2191	01	Y	5210				N
5224			A	ADMIN	DC ARMY NATIONAL GUARD	DISTRICT OF COLUMBIA ARMY NATIONAL GUARD		US	DC	WASHINGTON	20003	1719	01	Y	5210				N
5225			A	ADMIN	THE ADJUTANT GENERAL-FLORIDA	THE ADJUTANT GENERAL-FLORIDA		US	FL	ST. AUGUSTINE	32084	1008	03	Y	5210				N
5226			A	ADMIN	THE ADJUTANT GENERAL-GEORGIA	THE ADJUTANT GENERAL-GEORGIA		US	GA	ATLANTA	30316	0965	03	Y	5210				N
5227			A	ADMIN	THE ADJUTANT GENERAL-GUAM	THE ADJUTANT GENERAL-GUAM		GQ	GU	FT. JUAN MUNA-TAMUNING	96911		14	Y	5210				N
5228			A	ADMIN	THE ADJUTANT GENERAL-HAWAII	THE ADJUTANT GENERAL-HAWAII		US	HI	HONOLULU	96816	4495	12	Y	5210				N
5229			A	ADMIN	THE ADJUTANT GENERAL-IDAHO	THE ADJUTANT GENERAL-IDAHO		US	ID	BOISE	83707	0045	08	Y	5210				N
5230			A	ADMIN	THE ADJUTANT GENERAL-ILLINOIS	THE ADJUTANT GENERAL-ILLINOIS		US	IL	SPRINGFIELD	62702	2399	05	Y	5210				N
5231			A	ADMIN	THE ADJUTANT GENERAL-INDIANA	THE ADJUTANT GENERAL-INDIANA		US	IN	INDIANAPOLIS	46241	4839	05	Y	5210				N
5232			A	ADMIN	THE ADJUTANT GENERAL-IOWA	THE ADJUTANT GENERAL-IOWA		US	IA	JOHNSTON	50131	1902	08	Y	5210				N
5233			A	ADMIN	THE ADJUTANT GENERAL-KANSAS	THE ADJUTANT GENERAL-KANSAS		US	KS	666111287			08	Y	5210				N
5234			A	ADMIN	THE ADJUTANT GENERAL-KENTUCKY	THE ADJUTANT GENERAL-KENTUCKY	BOONE NATIONAL GUARD CENTER	US	KY	FRANKFORT	40601	6168	05	Y	5210				N
5235			A	ADMIN	THE ADJUTANT GENERAL-LOUISANA	THE ADJUTANT GENERAL-LOUISANA	JACKSON BARRACKS	US	LA	NEW ORLEANS	70146	0330	04	Y	5210				N
5236			A	ADMIN	THE ADJUTANT GENERAL-MAINE	THE ADJUTANT GENERAL-MAINE	CAMP KEYES	US	ME	AUGUSTA	04333	0033	01	Y	5210				N
5237			A	ADMIN	THE ADJUTANT GENERAL-MARYLAND	THE ADJUTANT GENERAL-MARYLAND	FIFTH REGIMENT ARMORY	US	MD	BALTIMORE	21201	2288	01	Y	5210				N
5238			A	ADMIN	THE ADJUTANT GENERAL-MASS.	THE ADJUTANT GENERAL-MASSACHUSETTS	CAMP CURTIS GUILD	US	MA	READING	01867	1999	01	Y	5210				N
5239			A	ADMIN	THE ADJUTANT GENERAL-MICHIGAN	THE ADJUTANT GENERAL-MICHIGAN		US	MI	LANSING	48913	5101	05	Y	5210				N
5240			A	ADMIN	THE ADJUTANT GENERAL-MINNESOTA	THE ADJUTANT GENERAL-MINNESOTA		US	MN	ST. PAUL	55155	2098	08	Y	5210				N
5241			A	ADMIN	THE ADJUTANT GENERAL-MISSISS.	THE ADJUTANT GENERAL-MISSISSIPPI		US	MS	JACKSON	39202	1237	04	Y	5210				N
5242			A	ADMIN	THE ADJUTANT GENERAL-MISSOURI	THE ADJUTANT GENERAL-MISSOURI		US	MO	JEFFERSON CITY	65101	1201	08	Y	5210				N
5243			A	ADMIN	THE ADJUTANT GENERAL-MONTANA	THE ADJUTANT GENERAL-MONTANA		US	MT	HELENA	59601	4789	08	Y	5210				N
5244			A	ADMIN	THE ADJUTANT GENERAL-NEBRASKA	THE ADJUTANT GENERAL-NEBRASKA		US	NE	LINCOLN	68508	1090	08	Y	5210				N
5245			A	ADMIN	THE ADJUTANT GENERAL-NEVADA	THE ADJUTANT GENERAL-NEVADA		US	NV	CARSON CITY	89701	5502	07	Y	5210				N
5246			A	ADMIN	THE ADJUTANT GENERAL-NEW HAMP.	THE ADJUTANT GENERAL-NEW HAMPSHIRE		US	NH	CONCORD	03301	5353	01	Y	5210				N
5247			A	ADMIN	THE ADJUTANT GENERAL-N. JERSEY	THE ADJUTANT GENERAL-NEW JERSEY		US	NJ	TRENTON	08625	0340	01	Y	5210				N
5248			A	ADMIN	THE ADJUTANT GENERAL-N. MEXICO	THE ADJUTANT GENERAL-NEW MEXICO		US	NM	SANTA FE	87505	4277	07	Y	5210				N
5249			A	ADMIN	THE ADJUTANT GENERAL-NEW YORK	THE ADJUTANT GENERAL-NEW YORK		US	NY	LATHAM	12110	2224	01	Y	5210				N
5250			A	ADMIN	THE ADJUTANT GENERAL-NC	THE ADJUTANT GENERAL-NORTH CAROLINA		US	NC	RALEIGH	27697	6410	02	Y	5210				N
5251			A	ADMIN	THE ADJUTANT GENERAL-N. DAKOTA	THE ADJUTANT GENERAL-NORTH DAKOTA		US	ND	BISMARK	58502	5511	08	Y	5210				N
5252			A	ADMIN	THE ADJUTANT GENERAL-OHIO	THE ADJUTANT GENERAL-OHIO		US	OH	COLUMBUS	43235	2789	05	Y	5210				N
5253			A	ADMIN	THE ADJUTANT GENERAL-OKLAHOMA	THE ADJUTANT GENERAL-OKLAHOMA		US	OK	OKLAHOMA CITY	73111	4398	06	Y	5210				N
5254			A	ADMIN	THE ADJUTANT GENERAL-OREGON	THE ADJUTANT GENERAL-OREGON		US	OR	SALEM	97309	5047	11	Y	5210				N
5255			A	ADMIN	THE ADJUTANT GENERAL-PENN.	THE ADJUTANT GENERAL-PENNSYLVANIA		US	PA	ANNVILLE	17003	5002	01	Y	5210				N
5256			A	ADMIN	THE ADJUTANT GENERAL-RI	THE ADJUTANT GENERAL-RHODE ISLAND		US	RI	PROVIDENCE	02904	5717	01	Y	5210				N
5257			A	ADMIN	THE ADJUTANT GENERAL-SC	THE ADJUTANT GENERAL-SOUTH CAROLINA		US	SC	COLUMBIA	29201	4766	03	Y	5210				N
5258			A	ADMIN	THE ADJUTANT GENERAL-S. DAKOTA	THE ADJUTANT GENERAL-SOUTH DAKOTA		US	SD	RAPID CITY	57702	8186	08	Y	5210				N
5259			A	ADMIN	THE ADJUTANT GENERAL-TENN.	THE ADJUTANT GENERAL-TENNESSEE		US	TN	NASHVILLE	37204	1502	04	Y	5210				N
5260			A	ADMIN	THE ADJUTANT GENERAL-TEXAS	THE ADJUTANT GENERAL-TEXAS		US	TX	AUSTIN	78763	5218	06	Y	5210				N
5261			A	ADMIN	THE ADJUTANT GENERAL-UTAH	THE ADJUTANT GENERAL-UTAH		US	UT	DRAPER	84020	1776	08	Y	5210				N
5262			A	ADMIN	THE ADJUTANT GENERAL-VERMONT	THE ADJUTANT GENERAL-VERMONT	CAMP JOHNSON	US	VT	COLCHESTER	05446	3004	01	Y	5210				N
5263			A	ADMIN	THE ADJUTANT GENERAL-VIRGINIA	THE ADJUTANT GENERAL-VIRGINIA		US	VA	RICHMOND	23219	1832	02	Y	5210				N
5264			A	ADMIN	THE ADJUTANT GENERAL-WASH.	THE ADJUTANT GENERAL-WASHINGTON	CAMP MURRAY	US	WA	TACOMA	98430	5070	11	Y	5210				N
5265			A	ADMIN	THE ADJUTANT GENERAL-WV	THE ADJUTANT GENERAL-WEST VIRGINIA		US	WV	CHARLESTON	25311	1085	05	Y	5210				N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
5266			A	ADMIN	THE ADJUTANT GENERAL-WISCONSIN	THE ADJUTANT GENERAL-WISCONSIN		US	WI	MADISON	53708	8111	05	Y	5210				N
5267			A	ADMIN	THE ADJUTANT GENERAL-WYOMING	THE ADJUTANT GENERAL-WYOMING		US	WY	CHEYENNE	82003	1709	08	Y	5210				N
5401			N	HOSP	NEWPORT HOSPITAL (CIVILIAN)	NEWPORT HOSPITAL (CIVILIAN HOSPITAL)	NEWPORT HOSPITAL (CIVILIAN HOSP)	US	RI	NEWPORT	02840		01	Y	0100	0100			Y
5402			N	HOSP	TRIDENT REGIONAL MEDICAL CTR	TRIDENT REGIONAL MEDICAL CENTER (CIVILIAN)	TRIDENT REGIONAL MED CTR (CIVILIAN)	US	SC	NORTH CHARLESTON	29406		03	Y	0103	0103			N
5403			N	INACT	PORTSMOUTH GENERAL HOSPITAL	PORTSMOUTH GENERAL HOSPITAL (CIVILIAN)	PORTSMOUTH GENERAL HOSPITAL (CIV)	US	VA	PORTSMOUTH	23704		02	Y	0124	0124			N
5404			N	HOSP	WILLIAM W BACKUS HOSPITAL	WILLIAM W BACKUS HOSPITAL (CIVILIAN)	WILLIAM W BACKUS HOSPITAL(CIVILIAN)	US	CT	NORWICH	06360		01	Y	0035	0035			N
5405		N0118	N	HOSP	SPOHN HC SYS-CORPUS CHRISTI	SPOHN HEALTHCARE SYSTEM	NAS CORPUS CHRISTI	US	TX	CORPUS CHRISTI	78414		06	Y	0118	0118			N
5601			F	HOSP	VA MEDICAL CENTER-NELLIS	VETERANS AFFAIRS MEDICAL CENTER-NELLIS	NELLIS AFB	US	NV	NELLIS AFB	89191	6001	07	Y	5601				N
6004			A	INACT	MARGETIS DENTAL CLINIC	MARGETIS DENTAL CLINIC	FT. KNOX	US	KY		40121		05	Y	0061			NARMC	N
6014			A	CLINIC	CHARLES MOORE HLTH CLN-FT HOOD	CHARLES MOORE HEALTH CLINIC-FT HOOD	FT HOOD	US	TX	FT HOOD	76544	4752	06	Y	0110	0110		GPRMC	Y
6015			A	CLINIC	CMHA FT. MONMOUTH	CMHA FT. MONMOUTH	FT. MONMOUTH	US	NJ		07703		01	Y	0086	0086		NARMC	N
6016	32608		N	INACT	BRMAX WESTLOCH	BRMAX WESTLOCH	WESTLOCH	US	HI	WESTLOCH	96860		12	Y	0280	0280		XXXX	N
6019			A	INACT	USADC GORGAS	USADC GORGAS	GORGAS	PM					15	N	0613	0613			N
6026			A	DENTAL	USADC FT. WAINWRIGHT	USADC FT. WAINWRIGHT	FT. WAINWRIGHT	US	AK		99703		12	Y	0005	0005		WRMC	N
6027			A	DENTAL	USADC FT. RICHARDSON	USADC FT. RICHARDSON	FT. RICHARDSON	US	AK		99505		12	Y	0005	0005		WRMC	N
6029			A	DENTAL	USADC FT. GREELY	USADC FT. GREELY	FT. GREELY	US	AK				12	Y	0005	0005		WRMC	N
6031			A	CLINIC	COMMUNITY MENTAL HEALTH SERVIC	COMMUNITY MENTAL HEALTH SERVICE FT. IRWIN	FT. IRWIN	US	CA		92310		09	Y	0131	0131		WRMC	N
6032			A	DENTAL	SHUTTLEWORTH DENTAL CLINIC	SHUTTLEWORTH DENTAL CLINIC	FT. IRWIN	US	CA	FT. IRWIN	92310		09	Y	0131	0131		WRMC	N
6038			A	INACT	USADC YUMA PROVING GROUND	USADC YUMA PROVING GROUND	YUMA PROVING GROUND	US	AZ				07	Y	0131	0131		WRMC	N
6040			A	INACT	USADC FORT PICKETT	USADC FORT PICKETT	FT. PICKETT	US	VA				02	Y	0121			NARMC	N
6075			A	INACT	OHC JEFFERSON PROVING GRNDS-EX	OHC JEFFERSON PROVING GRNDS-EXISTS AS 1502	JEFFERSON P. G.	US	IN				05	Y	0061			NARMC	N
6098			A	INACT	DENTAL CLINIC-FT.MCCLELLAN	DENTAL CLINIC	FT. MCCLELLAN	US	AL				04	Y	0002	0002			N
6100	121G		A	CLINIC	TMC-8-FT. CARSON	TMC-8-FT. CARSON	FT. CARSON	US	CO		80913		08	Y	0032	0032		GPRMC	N
6101			A	INACT	47TH FIELD HOSP-DUP DMISID 1631	47TH FIELD HOSP-DUPLICATE DMISID 1631	DUPLICATE DMISID 1631	US	AR				06	Y	0098				N
6110	41357		N	CLINIC	US CAPITOL PHARMACY	US CAPITOL PHARMACY		US	DC				01	Y					N
6200	102Q		A	CLINIC	FAMILY HEALTH CENTER FAIRFAX	FAMILY HEALTH CENTER FAIRFAX	FAIRFAX	US	VA		22031		01	Y	0123	0123		NARMC	Y
6201	102R		A	CLINIC	FAMILY HEALTH CENTER WOODBRIDG	FAMILY HEALTH CENTER WOODBRIDGE	WOODBRIDGE	US	VA		22191		01	Y	0123	0123		NARMC	Y
6202	102S		A	INACT	AHC PRIMUS (B) BURKE	AHC PRIMUS (B) BURKE	BURKE	US	VA		22015		01	Y	6202	6202		NARMC	N
6203	137O		A	INACT	AHC PRIMUS (S) SAVANNAH	AHC PRIMUS (S) SAVANNAH	FT. STEWART	US	GA		31406		03	Y	6203	6203		SERMC	N
6204			N	CLINIC	NAVY NAVCARE CLINIC NORFOLK (1	NAVY NAVCARE CLINIC NORFOLK (1)	NORFOLK	US	VA				02	Y	0124	0124		XXXX	N
6205			N	CLINIC	PRIMARY CARE NAVCARE CAMP LEJE	PRIMARY CARE NAVCARE CAMP LEJEUNE	CAMP LEJEUNE	US	NC		28540		02	Y	0091	0091		XXXX	Y
6206			N	INACT	NAVY NAVCARE CLINIC MAYPORT	NAVY NAVCARE CLINIC MAYPORT	MAYPORT	US	FL				03	Y	6206			XXXX	N
6207	3300A		N	CLINIC	TRICARE OUTPATIENT SAN DIEGO 1	TRICARE OUTPATIENT SAN DIEGO (1)	SAN DIEGO	US	CA	SAN DIEGO	92123		09	Y	0029	0029		XXXX	Y
6208	103O		A	INACT	AHC PRIMUS (FAY) FAYETTEVILLE	AHC PRIMUS (FAY) FAYETTEVILLE	FT. BRAGG	US	NC	FAYETTEVILLE	28303		02	Y	0089	0089		NARMC	N
6209	141T		A	CLINIC	COPPERAS COVE FAMILY CARE CLIN	COPPERAS COVE FAMILY CARE CLINIC	FT. HOOD	US	TX	COPPERAS COVE	76522		06	Y	0110	0110		GPRMC	Y
6210	141U		A	CLINIC	KILLEEN FAMILY CARE CLINIC	KILLEEN FAMILY CARE CLINIC	FT. HOOD	US	TX	KILLEEN	76543		06	Y	0110	0110		GPRMC	Y
6211	131P		A	INACT	AHC PRIMUS (COL) COLUMBUS	AHC PRIMUS (COL) COLUMBUS	FT. BENNING	US	GA	COLUMBUS	31906		03	Y	0048	0048		SERMC	N
6212	161Q		A	INACT	AHC PRIMUS (SAL) SALINAS	AHC PRIMUS (SAL) SALINAS	FT. ORD	US	CA	SALINAS	93901		10	Y	0125			WRMC	N
6213	161R		A	INACT	AHC PRIMUS (POM) MONTEREY	AHC PRIMUS (POM) MONTEREY	FT. ORD	US	CA	MONTEREY	93944		10	Y	0125			WRMC	N
6214	3212A		N	CLINIC	TRICARE OUTPATIENT CL VA BEACH	TRICARE OUTPATIENT CLINIC VA BEACH	NORFOLK	US	VA	VIRGINIA BEACH	23452		02	Y	0124	0124		XXXX	Y
6215	3301A		N	CLINIC	TRICARE OUTPATIENT SAN DIEGO 2	TRICARE OUTPATIENT SAN DIEGO (2)	SAN DIEGO	US	CA	SAN DIEGO	92011		09	Y	0029	0029		XXXX	Y
6216	3320A		N	CLINIC	TRICARE OUTPATIENT-OCEANSIDE	TRICARE OUTPATIENT-OCEANSIDE	CAMP PENDLETON	US	CA	CAMP PENDLETON	92083		09	Y	0024	0024		XXXX	Y
6217			N	INACT	NAVY NAVCARE CLINIC CHARLESTON	NAVY NAVCARE CLINIC CHARLESTON	CHARLESTON	US	SC				03	Y	6217			XXXX	N
6218			N	INACT	NAVY NAVCARE CLINIC TUSTIN	NAVY NAVCARE CLINIC TUSTIN		US	CA	TUSTIN	92680		09	Y	0024	0024		XXXX	N
6219			N	INACT	NAVY NAVCARE CLINIC OAKLAND	NAVY NAVCARE CLINIC OAKLAND	OAKLAND	US	CA				10	Y	6219			XXXX	N
6220			N	INACT	NAVY NAVCARE CLINIC CECIL FIEL	NAVY NAVCARE CLINIC CECIL FIELD	CECIL FIELD	US	FL				03	Y	6220			XXXX	N
6221	3213A		N	CLINIC	TRICARE OUTPATIENT CHESAPEAKE	TRICARE OUTPATIENT CHESAPEAKE		US	VA	CHESAPEAKE	23320		02	Y	0124	0124		XXXX	Y
6222			N	INACT	NAVY NAVCARE CLINIC SAN DIEGO(	NAVY NAVCARE CLINIC SAN DIEGO (3)	SAN DIEGO	US	CA				09	Y	6222			XXXX	N
6301		0024	N	ADMIN	OP FORCES-NH CAMP PENDLETON	NH CAMP PENDLETON	CAMP PENDLETON	US	CA	CAMP PENDLETON	92055		09	Y	6992				Y
6302		0028	N	ADMIN	OP FORCES-NH LEMOORE	NH LEMOORE	LEMOORE	US	CA	LEMOORE	93246		10	Y	6992				Y
6303		0029	N	ADMIN	OP FORCES-NMC SAN DIEGO	NMC SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO	92134		09	Y	6992				Y
6304		0030	N	ADMIN	OP FORCES-NH TWENTY-NINE PALM	NH TWENTY-NINE PALMS	NH TWENTY-NINE PALMS	US	CA	TWENTY-NINE PALMS	92278		09	Y	6992				Y
6305		0035	N	ADMIN	OP FORCES-NACC GROTON	NACC GROTON	GROTON	US	CT	GROTON	06349		01	Y	6992				Y
6306		0038	N	ADMIN	OP FORCES-NH PENSACOLA	NH PENSACOLA	PENSACOLA	US	FL	PENSACOLA	32512		04	Y	6992				Y
6307		0039	N	ADMIN	OP FORCES-NH JACKSONVILLE	NH JACKSONVILLE	JACKSONVILLE	US	FL	JACKSONVILLE	32214		03	Y	6992				Y
6308		0056	N	ADMIN	OP FORCES-NH GREAT LAKES	NH GREAT LAKES	GREAT LAKES	US	IL	GREAT LAKES	60088		05	Y	6992				Y
6309		0067	N	ADMIN	OP FORCES-NNMC BETHESDA	NNMC BETHESDA	BETHESDA	US	MD	BETHESDA	20889		01	Y	6992				Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
6310		0068	N	ADMIN	OP FORCES-NMCL PAXTUXENT	NMCL PAXTUXENT RIVER	PAXTUXENT RIVER	US	MD	PAXTUXENT RIVER	20670		01	Y	6992				Y
6311		0091	N	ADMIN	OP FORCES-NH CAMP LEJEUNE	NH CAMP LEJEUNE	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	6992				Y
6312		0092	N	ADMIN	OP FORCES-NH CHERRY POINT	NH CHERRY POINT	CHERRY POINT	US	NC	CHERRY POINT	28533		02	Y	6992				Y
6313		0100	N	ADMIN	OP FORCES-NACC NEWPORT	NACC NEWPORT	NEWPORT	US	RI	NEWPORT	02841		01	Y	6992				Y
6314		0103	N	ADMIN	OP FORCES-NH CHARLESTON	NH CHARLESTON	CHARLESTON	US	SC	CHARLESTON	29405		03	Y	6992				Y
6315		0104	N	ADMIN	OP FORCES-NH BEAUFORT	NH BEAUFORT	BEAUFORT	US	SC	BEAUFORT	29902		03	Y	6992				Y
6316		0118	N	ADMIN	OP FORCES-NH CORPUS CHRISTI	NH CORPUS CHRISTI	CORPUS CHRISTI	US	TX	CORPUS CHRISTI	78419		06	Y	6992				Y
6317		0124	N	ADMIN	OP FORCES-NMC PORTSMOUTH	NMC PORTSMOUTH	PORTSMOUTH	US	VA	PORTSMOUTH	23708		02	Y	6992				Y
6318		0126	N	ADMIN	OP FORCES-NH BREMERTON	NH BREMERTON	BREMERTON	US	WA	BREMERTON	98312		11	Y	6992				Y
6319		0127	N	ADMIN	OP FORCES-NH OAK HARBOR	NH OAK HARBOR	OAK HARBOR	US	WA	OAK HARBOR	98278		11	Y	6992				Y
6320		0280	N	ADMIN	OP FORCES-NMCL PEARL HARBOR	NMCL PEARL HARBOR	PEARL HARBOR	US	HI	PEARL HARBOR	96860		12	Y	6992				Y
6321		0306	N	ADMIN	OP FORCES-NMCL ANNAPOLIS	NMCL ANNAPOLIS	ANNAPOLIS	US	MD	ANNAPOLIS	21402		01	Y	6992				Y
6322		0321	N	ADMIN	OP FORCES-NACC PORTSMOUTH	NACC PORTSMOUTH	PORTSMOUTH	US	NH	PORTSMOUTH	03804		01	Y	6992				Y
6323		0385	N	ADMIN	OP FORCES-NMCL QUANTICO	NMCL QUANTICO	QUANTICO	US	VA	QUANTICO	22134		01	Y	6992				Y
6324	40211		N	HOSP	OP FORCES-FH-ENDURING FREEDOM	FLEET HOSPITAL-ENDURING FREEDOM	FLEET HOSPITAL-ENDURING FREEDOM	CU		GUANTANAMO BAY	09589		15	N	6992				N
6500			O	FLAG	RESERVED FOR CCP (6500-6799)	COORDINATED CARE PROG (RESERVED 6500-6799)	USE FOR CCP ENROLLMENT	XY					00	N					N
6501				ADMIN	TRICARE SRVC AREA (PORTSMOUTH)	TRICARE SERVICE AREA (PORTSMOUTH)	(LANGLEY-PORTSMOUTH-EUSTIS)	US	VA	NORFOLK			02	Y					N
6502				ADMIN	SAN ANTONIO SRVC AREA (LACKLAN	SAN ANTONIO SERVICE AREA (LACKLAND)	(BROOKE AMC-WILFORD HALL)	US	TX	SAN ANTONIO			06	Y					N
6503			F	ADMIN	SAN FRANCISCO SRVC AREA (TRAVI	SAN FRANCISCO SERVICE AREA (TRAVIS)		US	CA	SAN FRANCISCO			10	Y					N
6504			N	ADMIN	SOUTH CA SRVC AREA (SAN DIEGO)	SOUTHERN CALIFORNIA SRVC AREA (SAN DIEGO)		US	CA	SAN DIEGO			09	Y					N
6505			A	ADMIN	COLORADO SRVC AREA (CARSON)	COLORADO SERVICE AREA (CARSON)		US	CO				08	Y	0032				N
6506			A	ADMIN	FT STEWART/BEAUFORT SRVC AREA	FT STEWART/BEAUFORT SERVICE AREA		US	SC				03	Y	0049				N
6507			N	ADMIN	NORTH CAROLINA SERVICE AREA	NORTH CAROLINA SERVICE AREA		US	NC				02	Y					Y
6508			A	ADMIN	SOUTH CAROLINA SERVICE AREA	SOUTH CAROLINA SERVICE AREA		US	SC				03	Y	0105				N
6509			F	ADMIN	DELAWARE VALLEY SRVC AREA	DELAWARE VALLEY SERVICE AREA		US	DE				01	Y					N
6510			A	ADMIN	WASHINGTON SRVC AREA	WASHINGTON SERVICE AREA		US	DC				01	Y	0037				N
6511			A	ADMIN	HAWAII TRICARE CATCHMENT AREA	HAWAII TRICARE CATCHMENT AREA (TRIPLER)	(TRIPLER)	US	HI				12	Y		6511			N
6512				ADMIN	CALIFORNIA/HAWAII ENROLLMENT	CALIFORNIA/HAWAII ENROLLMENT AREA	CALIFORNIA/HAWAII	US					00	Y			6512		N
6513			A	HOSP	VETERANS MED CENTER-FT SHAFTER	VETERANS AFFAIRS MEDICAL CENTER	FT SHAFTER	US	HI	HONOLULU	96859		12	Y	6513				N
6601				ADMIN	REGION 01-NATIONAL CAPITAL	REGION 01-NATIONAL CAPITAL		US					01	Y					N
6602				ADMIN	REGION 02-PORTSMOUTH	REGION 02-PORTSMOUTH		US					02	Y					N
6603				ADMIN	REGION 03-EISENHOWER	REGION 03-EISENHOWER		US					03	Y					N
6604				ADMIN	REGION 04-KEESLER	REGION 04-KEESLER		US					04	Y					N
6605				ADMIN	REGION 05-WRIGHT-PATTERSON	REGION 05-WRIGHT-PATTERSON		US					05	Y					N
6606				ADMIN	REGION 06-WILFORD HALL	REGION 06-WILFORD HALL		US					06	Y					N
6607				ADMIN	REGION 07-WILLIAM BEAUMONT	REGION 07-WILLIAM BEAUMONT		US					07	Y					N
6608				ADMIN	REGION 08-FITZSIMONS	REGION 08-FITZSIMONS		US					08	Y					N
6609				ADMIN	REGION 09-SAN DIEGO	REGION 09-SAN DIEGO		US					09	Y					N
6610				ADMIN	REGION 10-DAVID GRANT	REGION 10-DAVID GRANT		US					10	Y					N
6611				ADMIN	REGION 11-MADIGAN	REGION 11-MADIGAN		US					11	Y					N
6612				ADMIN	REGION 12-TRIPLER	REGION 12-TRIPLER		US					12	Y					N
6613				ADMIN	REGION ALASKA	REGION ALASKA		US					00	Y					N
6614				ADMIN	REGION EUROPE	REGION EUROPE		XY					13	N					N
6615				ADMIN	REGN LATIN AMERICA AND CANADA	REGION LATIN AMERICA AND CANADA		XY					15	N					N
6616				ADMIN	REGION KOREA	REGION KOREA		XY					00	N					N
6700			J	ADMIN	TRICARE EUROPE-SEMBACH AB	TRICARE EUROPE OFFICE	SEMBACH AB	GM		TRICARE EUROPE OFFICE			13	N				DOD	Y
6701				ADMIN	ARAXOS	ARAXOS	ARAXOS	GR		ARAXOS			13	N				EUCOM	Y
6702			F	ADMIN	MEDICAL AID STATION GLONS	MEDICAL AID STATION GLONS	GLONS	BE		GLONS			13	N				EUCOM	Y
6703			F	ADMIN	MEDICAL AID STATION KLEIN BROGEL	MEDICAL AID STATION KLEIN BROGEL	KLEIN BROGEL	BE		KLEIN-BROGEL			13	N				EUCOM	Y
6704			F	ADMIN	401 EABG/SG-TUZLA AB	401 EABG/SG	TUZLA AB	BK		TUZLA			13	N				EUCOM	Y
6705			F	ADMIN	525 EABS/SG-ZAGREB	525 EABS/SG	ZAGREB	HR		ZAGREB			13	N				EUCOM	Y
6706			F	ADMIN	AMERICAN FORCES ISTRES AB	AMERICAN FORCES ISTRES	ISTRES AB	FR		ISTRES			13	N				EUCOM	Y
6707			F	ADMIN	MED AID STATION BUECHEL	MED AID STATION BUECHEL	BUECHEL	GM		BUECHEL			13	N				EUCOM	Y
6708			F	ADMIN	MED AID STATION KALKAR	MED AID STATION KALKAR	KALKAR	GM		KALKAR			13	N				EUCOM	Y
6709			F	ADMIN	12 SWS/SG (AFSPC)-THULE AB	12 SWS/SG (AFSPC)	THULE AB	GL		THULE			13	N				JFCOM	Y
6710			F	ADMIN	406 EABG/SG-TASZAR AB	406 EABG/SG	TASZAR AB	HU		TASZAR			13	N				EUCOM	Y
6711			F	ADMIN	31 MUNSS-GHEDI AB	31 MUNSS	GHEDI AB	IT		GHEDI			13	N				EUCOM	Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
6712			F	ADMIN	426 ABS/SG-STAVENGER	426 ABS/SG	STAVENGER	NO		STAVENGER			13	N				EUCOM	Y
6713			F	ADMIN	763 EXP AS-MUSCAT	763 EXP AS	MUSCAT	MU		MUSCAT			13	N				CENTCOM	Y
6714			F	ADMIN	DET 4 18 SPSS (SPACECOM)-MORON	DET 4 18 SPSS (SPACECOM)	MORON AS	SP		MORON			13	N				EUCOM	Y
6715			F	ADMIN	DET 2 45TH LG AFSPC-AA AIR FLD	DET 2 45TH LG AFSPC ASCENSION AUX AIR FLD	ASCENSION AUXILIARY AIR FIELD	UK		ASCENCION			13	N				EUCOM	Y
6716			F	ADMIN	5 SPSS (AFSPC)-RAF FELTWELL	5 SPSS (AFSPC)	RAF FELTWELL	UK		FELTWELL			13	N				EUCOM	Y
6717			F	ADMIN	21SW DET AFSPC-RAF FYLINGDALES	21 SW DET (AFSPC)	RAF FYLINGDALES	UK		FYLINGDALES			13	N				EUCOM	Y
6718			F	ADMIN	AFSPC UNIT-OAKHANGER	AFSPC UNIT	OAKHANGER	UK		OAKHANGER			13	N				EUCOM	Y
6719			J	ADMIN	USDAO KABUL	USDAO KABUL	KABUL	AF		KABUL			13	N				CENTCOM	Y
6720			J	ADMIN	USDAO TIRANA	USDAO TIRANA	TIRANA	AL		TIRANA			13	N				EUCOM	Y
6721			J	ADMIN	USDAO ALGIERS	USDAO ALGIERS	ALGIERS	AG		ALGIERS			13	N				EUCOM	Y
6722			J	ADMIN	AM EMB ANDORRA	AM EMB ANDORRA	ANDORRA LA VELLA	AN		ANDORRA LA VELLA			13	N				EUCOM	Y
6723			J	ADMIN	USDAO LUANDA	USDAO LUANDA	LUANDA	AO		LUANDA			13	N				EUCOM	Y
6724			J	ADMIN	USDAO YEREVAN	USDAO YEREVAN	YEREVAN	AM		YEREVAN			13	N				EUCOM	Y
6725			J	ADMIN	USDAO VIENNA	USDAO VIENNA	VIENNA	AU		VIENNA			13	N				EUCOM	Y
6726			J	ADMIN	USDAO BAKU	USDAO BAKU	BAKU	AJ		BAKU			13	N				EUCOM	Y
6727			J	ADMIN	USDAO MINSK	USDAO MINSK	MINSK	BO		MINSK			13	N				EUCOM	Y
6728			J	ADMIN	USDAO BRUSSELS	USDAO BRUSSELS	BRUSSELS	BE		BRUSSELS			13	N				EUCOM	Y
6729			J	ADMIN	USDAO BENIN-PORTO-NOVO	USDAO BENIN	PORTO-NOVO	BN		PORTO-NOVO & COTONOU			13	N				EUCOM	Y
6730			J	ADMIN	USDAO SARAJEVO	USDAO SARAJEVO	SARAJEVO	BK		SARAJEVO			13	N				EUCOM	Y
6731			J	ADMIN	USODC GABORONE	USODC GABORONE	GABORONE	BC		GABORONE			13	N				EUCOM	Y
6732			J	ADMIN	USDAO SOFIA	USDAO SOFIA	SOFIA	BU		SOFIA			13	N				EUCOM	Y
6733			J	ADMIN	USDAO OUAGADOUGOU	USDAO OUAGADOUGOU	OUAGADOUGOU	UV		OUAGADOUGOU			13	N				EUCOM	Y
6734			J	ADMIN	AM EMB BUJUMBURA	AM EMB BUJUMBURA	BUJUMBURA	BY		BUJUMBURA			13	N				EUCOM	Y
6735			J	ADMIN	USDAO YAOUNDE	USDAO YAOUNDE	YAOUNDE	CM		YAOUNDE			13	N				EUCOM	Y
6736			J	ADMIN	USDAO PRAIA	USDAO PRAIA	PRAIA	CV		PRAIA			13	N				JFCOM	Y
6737			J	ADMIN	AM EMB BANGUI	AM EMB BANGUI	BANGUI	CT		BANGUI			13	N				EUCOM	Y
6738			J	ADMIN	USDAO N'DJAMENA	USDAO N'DJAMENA	N'DJAMENA	CD		N'DJAMENA			13	N				EUCOM	Y
6739			J	ADMIN	USDAO BRAZZAVILLE	USDAO BRAZZAVILLE	BRAZZAVILLE	CF		BRAZZAVILLE			13	N				EUCOM	Y
6740			J	ADMIN	USDAO ABIDJAN	USDAO ABIDJAN	ABIDJAN	IV		ABIDJAN			13	N				EUCOM	Y
6741			J	ADMIN	USDAO ZAGREB	USDAO ZAGREB	ZAGREB	HR		ZAGREB			13	N				EUCOM	Y
6742			J	ADMIN	USDAO NICOSIA	USDAO NICOSIA	NICOSIA	CY		NICOSIA			13	N				EUCOM	Y
6743			J	ADMIN	USDAO PRAGUE	USDAO PRAGUE	PRAGUE	EZ		PRAGUE			13	N				EUCOM	Y
6744			J	ADMIN	USDAO KINSHASA	USDAO KINSHASA	KINSHASA	CG		KINSHASA			13	N				EUCOM	Y
6745			J	ADMIN	USDAO COPENHAGEN	USDAO COPENHAGEN	COPENHAGEN	DA		COPENHAGEN			13	N				EUCOM	Y
6746			J	ADMIN	USDAO DJIBOUTI	USDAO DJIBOUTI	DJIBOUTI	DJ		DJIBOUTI			13	N				CENTCOM	Y
6747			J	ADMIN	USDAO CAIRO	USDAO CAIRO	CAIRO	EG		CAIRO			13	N				CENTCOM	Y
6748			J	ADMIN	USDAO MALABO	USDAO MALABO	MALABO	EK		MALABO			13	N				EUCOM	Y
6749			J	ADMIN	USDAO ASMARA	USDAO ASMARA	ASMARA	ER		ASMARA			13	N				CENTCOM	Y
6750			J	ADMIN	USDAO TALLINN	USDAO TALLINN	TALLINN	EN		TALLINN			13	N				EUCOM	Y
6751			J	ADMIN	USDAO ADDIS ABABA	USDAO ADDIS ABABA	ADDIS ABABA	ET		ADDIS ABABA			13	N				CENTCOM	Y
6752			J	ADMIN	USDAO HELSINKI	USDAO HELSINKI	HELSINKI	FI		HELSINKI			13	N				EUCOM	Y
6753			J	ADMIN	USDAO PARIS	USDAO PARIS	PARIS	FR		PARIS			13	N				EUCOM	Y
6754			J	ADMIN	AM EMB LIBREVILLE	AM EMB LIBREVILLE	LIBREVILLE	GB		LIBREVILLE			13	N				EUCOM	Y
6755			J	ADMIN	AM EMB BANJUL	AM EMB BANJUL	BANJUL	GA		BANJUL			13	N				EUCOM	Y
6756			J	ADMIN	USDAO TBILISI	USDAO TBILISI	TBILISI	GG		TBILISI			13	N				EUCOM	Y
6757			J	ADMIN	USDAO BERLIN	USDAO BERLIN	BERLIN	GM		BERLIN			13	N				EUCOM	Y
6758			J	ADMIN	USDAO ACCRA	USDAO ACCRA	ACCRA	GH		ACCRA			13	N				EUCOM	Y
6759			J	ADMIN	USODC ATHENS	USODC ATHENS	ATHENS	GR		ATHENS			13	N				EUCOM	Y
6760			J	ADMIN	JOINT CMND S CENTRAL-LARISSA	JOINT COMMAND SOUTH CENTRAL	LARISSA	GR		LARISSA			13	N	0624	0624		EUCOM	Y
6761			J	ADMIN	USDAO CONAKRY	USDAO CONAKRY	CONAKRY	GV		CONAKRY			13	N				EUCOM	Y
6762			J	ADMIN	USDAO BISSAU	USDAO BISSAU	BISSAU	PU		BISSAU			13	N				EUCOM	Y
6763			J	ADMIN	USDAO VATICAN CITY	USDAO VATICAN CITY	VATICAN CITY	VT		VATICAN CITY			13	N				EUCOM	Y
6764			J	ADMIN	USDAO BUDAPEST	USDAO BUDAPEST	BUDAPEST	HU		BUDAPEST			13	N				EUCOM	Y
6765			J	ADMIN	USDAO REYKJAVIK	USDAO REYKJAVIK	REYKJAVIK	IC		REYKJAVIK			13	N				JFCOM	Y
6766			J	ADMIN	USDAO TEHRAN	USDAO TEHRAN	TEHRAN	IR		TEHRAN			13	N				CENTCOM	Y
6767			J	ADMIN	USDAO BAGHDAD	USDAO BAGHDAD	BAGHDAD	IZ		BAGHDAD			13	N				CENTCOM	Y
6768			J	ADMIN	USDAO DUBLIN	USDAO DUBLIN	DUBLIN	EI		DUBLIN			13	N				EUCOM	Y

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6769			J	ADMIN	USDAO TEL AVIV	USDAO TEL AVIV	TEL AVIV	IS		TEL AVIV			13	N				EUCOM	Y
6770			J	ADMIN	USODC ROME	USODC ROME	ROME	IT		ROME			13	N				EUCOM	Y
6771			J	ADMIN	USDAO AMMAN	USDAO AMMAN	AMMAN	JO		AMMAN			13	N				CENTCOM	Y
6772			J	ADMIN	AM EMB ALMATY	AM EMB ALMATY	ALMATY	KZ		ALMATY			13	N				CENTCOM	Y
6773			J	ADMIN	USDAO NAIROBI	USDAO NAIROBI	NAIROBI	KE		NAIROBI			13	N				CENTCOM	Y
6774			J	ADMIN	USDLO KUWAIT CITY	USDLO KUWAIT CITY	KUWAIT CITY	KU		KUWAIT CITY			13	N				CENTCOM	Y
6775			J	ADMIN	USDAO BISHKEK	USDAO BISHKEK	BISHKEK	KG		BISHKEK			13	N				CENTCOM	Y
6776			J	ADMIN	USDAO RIGA	USDAO RIGA	RIGA	LG		RIGA			13	N				EUCOM	Y
6777			J	ADMIN	USDAO BEIRUT	USDAO BEIRUT	BEIRUT	LE		BEIRUT			13	N				EUCOM	Y
6778			J	ADMIN	USDAO MASERU	USDAO MASERU	MASERU	LT		MASERU			13	N				EUCOM	Y
6779			J	ADMIN	USDAO MONROVIA	USDAO MONROVIA	MONROVIA	LI		MONROVIA			13	N				EUCOM	Y
6780			J	ADMIN	USDAO TRIPOLI	USDAO TRIPOLI	TRIPOLI	LY		TRIPOLI			13	N				EUCOM	Y
6781			J	ADMIN	USDAO VADUZ	USDAO VADUZ	VADUZ	LS		VADUZ			13	N				EUCOM	Y
6782			J	ADMIN	USDAO VILNIUS	USDAO VILNIUS	VILNIUS	LH		VILNIUS			13	N				EUCOM	Y
6783			J	ADMIN	USDAO LUXEMBOURG	USDAO LUXEMBOURG	LUXEMBOURG	LU		LUXEMBOURG			13	N				EUCOM	Y
6784			J	ADMIN	USDAO CAMP ABLE SENTRY-SKOPJE	USDAO CAMP ABLE SENTRY	SKOPJE	MK		SKOPJE			13	N				EUCOM	Y
6785			J	ADMIN	USDAO LILONGWE	USDAO LILONGWE	LILONGWE	MI		LILONGWE			13	N				EUCOM	Y
6786			J	ADMIN	USDAO BAMAKO	USDAO BAMAKO	BAMAKO	ML		BAMAKO			13	N				EUCOM	Y
6787			J	ADMIN	USDAO VALETTA	USDAO VALETTA	VALETTA	MT		VALETTA			13	N				EUCOM	Y
6788			J	ADMIN	USDAO NOUAKCHOTT	USDAO NOUAKCHOTT	NOUAKCHOTT	MR		NOUAKCHOTT			13	N				EUCOM	Y
6789			J	ADMIN	USDAO CHISINAU	USDAO CHISINAU	CHISINAU	MD		CHISINAU			13	N				EUCOM	Y
6790			J	ADMIN	USDAO MONTE CARLO	USDAO MONTE CARLO	MONTE CARLO	MN		MONTE CARLO			13	N				EUCOM	Y
6791			J	ADMIN	USDAO RABAT	USDAO RABAT	RABAT	MO		RABAT			13	N				EUCOM	Y
6792			J	ADMIN	USDAO MAPUTO	USDAO MAPUTO	MAPUTO	MZ		MAPUTO			13	N				EUCOM	Y
6793			J	ADMIN	USDAO WINDHOEK	USDAO WINDHOEK	WINDHOEK	WA		WINDHOEK			13	N				EUCOM	Y
6794			J	ADMIN	USDAO THE HAGUE	USDAO THE HAGUE	THE HAGUE	NL		THE HAGUE			13	N				EUCOM	Y
6795			J	ADMIN	AF NORTH MEDICAL AID STATION	AF NORTH MEDICAL AID STATION	AF NORTH	NL		AF NORTH			13	N				EUCOM	Y
6796			J	ADMIN	US AID STATION VOLKEL	US AID STATION VOLKEL	VOLKEL	NL		VOLKEL			13	N				EUCOM	Y
6797			J	ADMIN	AM EMB NIAMEY	AM EMB NIAMEY	NIAMEY	NG		NIAMEY			13	N				EUCOM	Y
6798			J	ADMIN	USDAO LAGOS	USDAO LAGOS	LAGOS	NI		LAGOS			13	N				EUCOM	Y
6799			J	ADMIN	USDAO OSLO	USDAO OSLO	OSLO	NO		OSLO			13	N				EUCOM	Y
6800			J	ADMIN	USDAO MUSCAT	USDAO MUSCAT	MUSCAT	MU		MUSCAT			13	N				CENTCOM	Y
6801			J	ADMIN	USDAO ISLAMABAD	USDAO ISLAMABAD	ISLAMABAD	PK		ISLAMABAD			13	N				CENTCOM	Y
6802			J	ADMIN	USDAO WARSAW	USDAO WARSAW	WARSAW	PL		WARSAW			13	N				EUCOM	Y
6803			J	ADMIN	CINCSOUTHLAND-LISBON	CINCSOUTHLAND	LISBON	PO		LISBON			13	N	0618	0618		EUCOM	Y
6804			J	ADMIN	USDAO LISBON	USDAO LISBON	LISBON	PO		LISBON			13	N				EUCOM	Y
6805			J	ADMIN	USDAO DOHA	USDAO DOHA	DOHA	QA		DOHA			13	N				CENTCOM	Y
6806			J	ADMIN	USDAO BUCHAREST	USDAO BUCHAREST	BUCHAREST	RO		BUCHAREST			13	N				EUCOM	Y
6807			J	ADMIN	USDAO MOSCOW	USDAO MOSCOW	MOSCOW	RS		MOSCOW			13	N				CENTCOM	Y
6808			J	ADMIN	USDAO KIGALI	USDAO KIGALI	KIGALI	RW		KIGALI			13	N				EUCOM	Y
6809			J	ADMIN	USDAO SAN MARINO	USDAO SAN MARINO	SAN MARINO	SM		SAN MARINO			13	N				EUCOM	Y
6810			J	ADMIN	USDAO DAKAR	USDAO DAKAR	DAKAR	SG		DAKAR			13	N				EUCOM	Y
6811			J	ADMIN	USDAO PRISTINA	USDAO PRISTINA	PRISTINA	YI		BELGRADE (PRISTINA)			13	N				EUCOM	Y
6812			J	ADMIN	USDAO VICTORIA	USDAO VICTORIA	VICTORIA	SE		VICTORIA			13	N				CENTCOM	Y
6813			J	ADMIN	USDAO FREETOWN	USDAO FREETOWN	FREETOWN	SL		FREETOWN			13	N				EUCOM	Y
6814			J	ADMIN	USDAO BRATISLAVA	USDAO BRATISLAVA	BRATISLAVA	LO		BRATISLAVA			13	N				EUCOM	Y
6815			J	ADMIN	USDAO LJUBLJANA	USDAO LJUBLJANA	LJUBLJANA	SI		LJUBLJANA			13	N				EUCOM	Y
6816			J	ADMIN	USDAO MOGADISHU	USDAO MOGADISHU	MOGADISHU	SO		MOGADISHU			13	N				CENTCOM	Y
6817			J	ADMIN	USDAO PRETORIA	USDAO PRETORIA	PRETORIA	SF		PRETORIA			13	N				EUCOM	Y
6818			J	ADMIN	JOINT COMMAND SOUTHWEST-MADRID	JOINT COMMAND SOUTHWEST	MADRID	SP		MADRID			13	N	0618	0618		EUCOM	Y
6819			J	ADMIN	USDAO MADRID	USDAO MADRID	MADRID	SP		MADRID			13	N				EUCOM	Y
6820			J	ADMIN	USDAO KHARTOUM	USDAO KHARTOUM	KHARTOUM	SU		KHARTOUM			13	N				CENTCOM	Y
6821			J	ADMIN	USDAO MBABANE	USDAO MBABANE	MBABANE	WZ		MBABANE			13	N				EUCOM	Y
6822			J	ADMIN	USDAO STOCKHOLM	USDAO STOCKHOLM	STOCKHOLM	SW		STOCKHOLM			13	N				EUCOM	Y
6823			J	ADMIN	USDAO BERN	USDAO BERN	BERN	SZ		BERN			13	N				EUCOM	Y
6824			J	ADMIN	US MSN SPL LSN DET-GENEVA	US MISSION SPECIAL LIAISON DETCHMNT GENEVA	GENEVA	SZ		GENEVA			13	N				EUCOM	Y
6825			J	ADMIN	USDAO DAMASCUS	USDAO DAMASCUS	DAMASCUS	SY		DAMASCUS			13	N				EUCOM	Y

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6826			J	ADMIN	USDAO DUSHANBE	USDAO DUSHANBE	DUSHANBE	TI		DUSHANBE			13	N				CENTCOM	Y
6827			J	ADMIN	USDAO DAR ES SALAAM	USDAO DAR ES SALAAM	DAR ES SALAAM	TZ		DAR ES SALAAM			13	N				EUCOM	Y
6828			J	ADMIN	USDAO LOME	USDAO LOME	LOME	TO		LOME			13	N				EUCOM	Y
6829			J	ADMIN	USDAO TUNIS	USDAO TUNIS	TUNIS	TS		TUNIS			13	N				EUCOM	Y
6830			J	ADMIN	USDAO TURKMENISTAN	USDAO TURKMENISTAN	TURKMENISTAN	TX		ASHGABAT			13	N				CENTCOM	Y
6831			J	ADMIN	USDAO ABU DHABI	USDAO ABU DHABI	ABU DHABI	AE		ABU DAHBI			13	N				CENTCOM	Y
6832			J	ADMIN	USDAO KAMPALA	USDAO KAMPALA	KAMPALA	UG		KAMPALA			13	N				EUCOM	Y
6833			J	ADMIN	USDAO KIEV	USDAO KIEV	KIEV	UP		KIEV			13	N				EUCOM	Y
6834			J	ADMIN	USDAO TASHKENT	USDAO TASHKENT	TASHKENT	UZ		TASHKENT			13	N				CENTCOM	Y
6835			J	ADMIN	USDAO SANAA	USDAO SANAA	SANAA	YM		SANAA			13	N				CENTCOM	Y
6836			J	ADMIN	USDAO LUSAKA	USDAO LUSAKA	LUSAKA	ZA		LUSAKA			13	N				EUCOM	Y
6837			J	ADMIN	USDAO HARARE	USDAO HARARE	HARARE	ZI		HARARE			13	N				EUCOM	Y
6838			N	ADMIN	MARINE SEC BATT NICOSIA	MARINE SEC BATT NICOSIA	NICOSIA	CY		NICOSIA			13	N				EUCOM	Y
6839			N	ADMIN	USOMC-CAIRO	USOMC	CAIRO	EG		CAIRO			13	N				CENTCOM	Y
6840			N	ADMIN	US NAVAL FORCES-CAIRO	US NAVAL FORCES	CAIRO	EG		CAIRO			13	N				CENTCOM	Y
6841			N	ADMIN	NAMRU	NAMRU	NAMRU	EG		CAIRO			13	N				CENTCOM	Y
6842			N	ADMIN	USMC GUARD-FRANKFURT	USMC GUARD	FRANKFURT	GM		FRANKFURT			13	N				EUCOM	Y
6843			N	ADMIN	USMC SEC BATTALION JERUSALEM	USMC SEC BATTALION JERUSALEM	JERUSALEM	IS		JERUSALEM			13	N				EUCOM	Y
6844			N	ADMIN	USMC NAIROBI	USMC NAIROBI	NAIROBI	KE		NAIROBI			13	N				CENTCOM	Y
6845			N	ADMIN	USOMC KUWAIT	USOMC KUWAIT	KUWAIT CITY	KU		KUWAIT CITY			13	N				CENTCOM	Y
6846			N	ADMIN	USMC AMSTERDAM	USMC AMSTERDAM	AMSTERDAM	NL		AMSTERDAM			13	N				EUCOM	Y
6847			N	ADMIN	USOMC MUSCAT	USOMC MUSCAT	MUSCAT	MU		MUSCAT			13	N				CENTCOM	Y
6848			N	ADMIN	USMC KARACHI	USMC KARACHI	KARACHI	PK		KARACHI			13	N				CENTCOM	Y
6849			N	ADMIN	USMC LAHORE	USMC LAHORE	LAHORE	PK		LAHORE			13	N				CENTCOM	Y
6850			N	ADMIN	USMC PESHAWAR	USMC PESHAWAR	PESHAWAR	PK		PESHAWAR			13	N				CENTCOM	Y
6851			N	ADMIN	USMC KRAKOW	USMC KRAKOW	KRAKOW	PL		KRAKOW			13	N				EUCOM	Y
6852			N	ADMIN	USMC VLADIVOSTOK	USMC VLADIVOSTOK	VLADIVOSTOK	RS		VLADIVOSTOK			13	N				CENTCOM	Y
6853			N	ADMIN	USMC YEKATERINBURG	USMC YEKATERINBURG	YEKATERINBURG	RS		YEKATERINBURG			13	N				CENTCOM	Y
6854			N	ADMIN	USMC SEC JEDDAH	USMC SEC JEDDAH	JEDDAH	SA		JEDDAH			13	N				CENTCOM	Y
6855			N	ADMIN	USMC PRETORIA	USMC PRETORIA	PRETORIA	SF		PRETORIA			13	N				EUCOM	Y
6856			N	ADMIN	MARINE SEC GRD DET-GENEVA	MARINE SECURITY GUARD DETACHMENT GENEVA	GENEVA	SZ		GENEVA			13	N				EUCOM	Y
6857			N	ADMIN	US SUPPORT UNIT MANAMA	US SUPPORT UNIT MANAMA	MANAMA	BA		MANAMA			13	N				CENTCOM	Y
6858				ADMIN	FAROE ISLAND	FAROE ISLAND	FAROE ISLAND	DA		FAROE ISLAND			13	N				JFCOM	Y
6859				ADMIN	KARUP	KARUP	KARUP	DA		KARUP			13	N				EUCOM	Y
6860				ADMIN	BASSAS DA INDIA	BASSAS DA INDIA	BASSAS DA INDIA	FR		BASSAS DA INDIA (REUNION)			13	N				EUCOM	Y
6861				ADMIN	ILE EUROPA	ILE EUROPA	ILE EUROPA	FR		ILE EUROPA (REUNION)			13	N				EUCOM	Y
6862				ADMIN	ST. PIERRE & MIQUELON	ST. PIERRE & MIQUELON	ST. PIERRE & MIQUELON	FR		ST. PIERRE & MIQUELON			13	N				JFCOM	Y
6863				ADMIN	US DET BONN	US DET BONN	BONN	GM		BONN			13	N				EUCOM	Y
6864				ADMIN	KIGAH	KIGAH	KIGAH	IR		KIGAH			13	N				CENTCOM	Y
6865				ADMIN	BOUVET ISLAND	BOUVET ISLAND	BOUVET ISLAND	NO		BOUVET ISLAND			13	N				EUCOM	Y
6866				ADMIN	SVALBARD	SVALBARD	SVALBARD	NO		SVALBARD			13	N				JFCOM	Y
6867				ADMIN	P3 DET CMD MASIRAH ISLAND	P3 DET CMD MASIRAH ISLAND	MASIRAH ISLAND	MU		MASIRAH ISLAND			13	N				CENTCOM	Y
6868				ADMIN	AL KHARJ	AL KHARJ	AL KHARJ	SA		AL KHARJ			13	N				CENTCOM	Y
6869				ADMIN	HOFUF	HOFUF	HOFUF	SA		HOFUF			13	N				CENTCOM	Y
6870				ADMIN	JUBAIL	JUBAIL	JUBAIL	SA		JUBAIL			13	N				CENTCOM	Y
6871				ADMIN	KHAMIS	KHAMIS	KHAMIS	SA		KHAMIS			13	N				CENTCOM	Y
6872				ADMIN	TABUK	TABUK	TABUK	SA		TABUK			13	N				CENTCOM	Y
6873				ADMIN	TAIF	TAIF	TAIF	SA		TAIF			13	N				CENTCOM	Y
6874				ADMIN	USMC ADANA	USMC ADANA	ADANA	TU		ADANA			13	N				EUCOM	Y
6875				ADMIN	USMC ISTANBUL	USMC ISTANBUL	ISTANBUL	TU		ISTANBUL			13	N				EUCOM	Y
6876				ADMIN	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	UAE	AE		UAE			13	N				CENTCOM	Y
6877				ADMIN	GIBRALTAR	GIBRALTAR	GIBRALTAR	UK		GIBRALTAR			13	N				EUCOM	Y
6878				ADMIN	GUERNSEY	GUERNSEY	GUERNSEY	UK		GUERNSEY			13	N				EUCOM	Y
6879				ADMIN	ISLE OF MAN	ISLE OF MAN	ISLE OF MAN	UK		ISLE OF MAN			13	N				EUCOM	Y
6880				ADMIN	JERSEY	JERSEY	JERSEY	UK		JERSEY			13	N				EUCOM	Y
6881				ADMIN	ST. HELENA	ST. HELENA	ST. HELENA	UK		ST. HELENA			13	N				EUCOM	Y
6901			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 01	MANAGED CARE CONTRACTOR-REGION 01	REGION 01	US					01	Y					N

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6902			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 02	MANAGED CARE CONTRACTOR-REGION 02	REGION 02	US					02	Y					N
6903			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 03	MANAGED CARE CONTRACTOR-REGION 03	REGION 03	US					03	Y					Y
6904			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 04	MANAGED CARE CONTRACTOR-REGION 04	REGION 04	US					04	Y					Y
6905			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 05	MANAGED CARE CONTRACTOR-REGION 05	REGION 05	US					05	Y					N
6906			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 06	MANAGED CARE CONTRACTOR-REGION 06	REGION 06	US					06	Y					Y
6907			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 07	MANAGED CARE CONTRACTOR-REGION 07	REGION 07	US					07	Y					Y
6908			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 08	MANAGED CARE CONTRACTOR-REGION 08	REGION 08	US					08	Y					Y
6909			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 09	MANAGED CARE CONTRACTOR-REGION 09	REGION 09	US					09	Y					Y
6910			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 10	MANAGED CARE CONTRACTOR-REGION 10	REGION 10	US					10	Y					Y
6911			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 11	MANAGED CARE CONTRACTOR-REGION 11	REGION 11	US					11	Y					Y
6912			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 12	MANAGED CARE CONTRACTOR-REGION 12	REGION 12	US					12	Y					Y
6913			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 13	MANAGED CARE CONTRACTOR-REGION 13	REGION 13	US					13	Y					N
6914			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 14	MANAGED CARE CONTRACTOR-REGION 14	REGION 14	US					14	Y					N
6915			M	TSCPCM	MANAGED CARE CNTRCTR-REGION 15	MANAGED CARE CONTRACTOR-REGION 15	REGION 15	US					15	Y					N
6916					MANAGED CARE CNTRCTR-REGION AK	MANAGED CARE CONTRACTOR-REGION AK	REGION AK	US					12	Y					N
6991					ACTIVE DUTY ARMY	ACTIVE DUTY ARMY-ENROLLMENT UNKNOWN		XY					00	N					N
6992					ACTIVE DUTY NAVY	ACTIVE DUTY NAVY-ENROLLMENT UNKNOWN		XY					00	N					N
6993					ACTIVE DUTY USAF	ACTIVE DUTY USAF-ENROLLMENT UNKNOWN		XY					00	N					N
6994					ACTIVE DUTY NON-DOD	ACTIVE DUTY NON-DOD ENROLLMENT UNKNOWN		XY					00	N					N
7001				HOSP	SOLDIER'S HOME-WASHINGTON DC	SOLDIER'S HOME (KING HEALTH CENTER)	WASHINGTON DC	US	DC	WASHINGTON	20317		01	Y	7001	7001			N
7002					DEFENSE MAPPING AGENCY	DEFENSE MAPPING AGENCY		XY					00	N					N
7003					HARRY DIAMOND LAB	HARRY DIAMOND LAB		XY					00	N					N
7004					TEAGU	TEAGU		XY					00	N					N
7005					SUWON	SUWON		XY					00	N					N
7017	48167		N	CLINIC	NBMC WALLOPS ISLAND	NBMC WALLOPS ISLAND	WALLOPS ISLAND	US	VA	WALLOPS ISLAND	23337		01	Y	0306	0306		XXXX	N
7018	45027		N	INACT	BDC NWS SEAL BEACH	BDC NWS SEAL BEACH	SEAL BEACH	US	CA				09	Y	0485	0485			N
7019	46096		N	INACT	BRDAX NAS GUANTANAMO BAY	BRDAX NAS GUANTANAMO BAY	GUANTANAMO BAY	CU					15	N	0456	0456			N
7020	43832		N	DENTAL	NAVAREADENLAB NORFOLK	NAVAREADENLAB NORFOLK	NORFOLK	US	VA	NORFOLK			02	Y	0456	0456			N
7021	46976		N	DENTAL	NBDC KEFLAVIK	NBDC KEFLAVIK	KEFLAVIK	IC			09728		13	N	0456	0456			N
7022	45025		N	DENTAL	BDCL NAVAL WAR COLLEG	BDCL NAVAL WAR COLLEGE	NEWPORT	US	RI	NEWPORT	02841		01	Y	0484	0484			N
7023	46372		N	DENTAL	BDCL NETC NEWPORT	BDCL NETC NEWPORT	NEWPORT	US	RI	NEWPORT	02841		01	Y	0484	0484			N
7024	45026		N	DENTAL	BRDAX GENDYNCORP	BRDAX GENDYNCORP	GROTON	US	RI	GROTON			01	Y	0484	0484			N
7025	47044		N	INACT	BRDENCL ARGENTIA	BRDENCL ARGENTIA	NEWFOUNDLAND	CA		ARGENTIA	09730		15	N	0484	0484			N
7026	44556		N	DENTAL	NAVAREADENLAB SAN DIEGO	NAVAREADENLAB SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO			09	Y	0485	0485			N
7027	46357		N	INACT	BDA NTC BLDG 246 SAN DIEGO	BDA NTC BLDG 246 SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO			09	Y	0485	0485			N
7028	46358		N	DENTAL	BDA NTC BLDG 557 SAN DIEGO	BDA NTC BLDG 557 SAN DIEGO	SAN DIEGO	US	CA	SAN DIEGO			09	Y	0485	0485			N
7029	39071		N	DENTAL	BRDCL NTTC PENSACOLA	BRDCL NTTC PENSACOLA	PENSACOLA	US	FL	PENSACOLA	32511		04	Y	0490	0490			N
7030	43831		N	DENTAL	BRDCL NRTC GREAT LAKES	BRDCL NRTC GREAT LAKES	GREAT LAKES	US	IL	GREAT LAKES	60088		05	Y	0494	0494			N
7031			A	INACT	USAHC RHEINBERG	USAHC RHEINBERG	RHEINBERG	GM		RHEINBERG			13	N	0606			ERMC	N
7032	48170		N	CLINIC	BMCL CAMP BUSH/COURTNEY	BMCL CAMP BUSH/COURTNEY	OKINAWA	JA		CAMP COURTNEY			14	N	0621	0621		XXXX	Y
7033	48368		N	CLINIC	NMCL CAMP HANSEN-OKINAWA	NMCL CAMP HANSEN	OKINAWA	JA		CAMP HANSEN			14	N	0621	0621		XXXX	Y
7034	03B1		A	INACT	30th FIELD HOSPITAL (TOE)	30th FIELD HOSPITAL (TOE)	BAUMHOLDER	GM		BAUMHOLDER			13	N	0607			XXXX	N
7035	03I1		A	INACT	225th STATION HOSPITAL (TOE)	225th STATION HOSPITAL (TOE)		GM		BAD KREUZ			13	N	0607			XXXX	N
7036	03G1		A	INACT	130th GENERAL HOSPITAL (TOE)	130th GENERAL HOSPITAL (TOE)	DEXHEIM	GM		DEXHEIM			13	N	0605			XXXX	N
7037	03J1		A	INACT	279th STATION HOSPITAL (TOE)	279th STATION HOSPITAL (TOE)		GM		MAINZ			13	N	0605			XXXX	N
7038			A	ADMIN	ARMED FORCES INST OF PATHOLOGY	ARMED FORCES INSTITUTE OF PATHOLOGY		US	DC	WASHINGTON			01	Y	7038				N
7039	03A1		A	INACT	7th COMBAT SPT HOSP-LANDSTUHL	7th COMBAT SUPPORT HOSPITAL	LANDSTUHL	GM		PIRMASENS			13	N	0607			XXXX	N
7040			A	INACT	339th GENERAL HOSPITAL (TOE)	339th GENERAL HOSPITAL (TOE)		US	MD				01	Y	0069			XXXX	N
7041			A	DENTAL	USA DENCLIN TRIPLER	USA DENCLIN TRIPLER	HONOLULU	US	HI				12	Y	0052	0052		PRMC	N
7042			C	CLINIC	AIR STATION BORINQUEN	AIR STATION BORINQUEN	BORINQUEN	RQ	PR	BORINQUEN	00604		15	Y	7042				Y
7043			C	CLINIC	USCG CLINIC HONOLULU	USCG CLINIC HONOLULU	HONOLULU	US	HI	HONOLULU	96819		12	Y	7043				Y
7044			C	CLINIC	USCG CLINIC JUNEAU	USCG CLINIC JUNEAU	JUNEAU	US	AK	JUNEAU	99802		12	Y	7044				Y
7045			C	CLINIC	USCG CLINIC NORTH BEND	USCG CLINIC NORTH BEND	NORTH BEND	US	OR	NORTH BEND	97459		11	Y	7045				Y
7046			C	CLINIC	USCG CLINIC SAN PEDRO	USCG CLINIC SAN PEDRO	SAN PEDRO	US	CA	SAN PEDRO	90731		09	Y	7046				N
7047			C	CLINIC	USCG CLINIC SITKA	USCG CLINIC SITKA	SITKA	US	AK	SITKA	99835		12	Y	7047				Y
7048			C	CLINIC	USCG CLINIC BASE MIAMI	USCG CLINIC BASE MIAMI	MIAMI BEACH	US	FL	MIAMI BEACH	33139		03	Y	7048				Y
7049			C	INACT	USCG CLINIC HAMILTON BRANCH	USCG CLINIC HAMILTON BRANCH	NOVATO	US	CA	NOVATO	94949		10	Y	7049				N

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7050			F	CLINIC	4th ASF-LACKLAND AFB	4th ASF LACKLAND AFB	LACKLAND AFB	US	TX	LACKLAND AFB	78236		06	Y	0117			AETC	N
7051			A	INACT	16th MASH-DUP ID SEE 1189	16th MASH-DUP ID SEE 1189	FT. RILEY	US	KS		66442		08	Y	0057			XXXX	N
7052	UK82		F	INACT	20th TAC HOSP	20th TAC HOSP	UPPER HEYFORD	UK		UPPER HEYFORD	09194		13	N	0632			USAFE	N
7053	GR54		F	INACT	7206th TAC HOSP	HELLENIKON	HELLENILON	GR		ATHENS	09223		13	N	0631			USAFE	N
7054	GE78		F	INACT	316th TAC HOSP	316th TAC HOSP	RAMSTEIN	GM		KAISERSLAUTERN	09094		13	N	0806			USAFE	N
7055	3255		F	INACT	USAF CLINIC-TONOPAH TEST RANG	TONOPAH TEST RANGE	TONOPAH TEST RANGE	US	NV		89191		07	Y	7055				N
7056	5152		F	CLINIC	1st ATH-LANGLEY	1st AIR TRANSPORTABLE HOSPITAL	LANGLEY AFB	US	VA	HAMPTON	23665		02	Y	0120			ACC	N
7057	1265	FF8T60	F	CLINIC	6th ATH-MACDILL	6th AIR TRANSPORTABLE HOSPITAL	MACDILL AFB	US	FL	TAMPA	33621		03	Y	0045			AMC	N
7058	0456		F	CLINIC	59th ATH-WILFORD HALL	59TH AIR TRANSPORTABLE HOSPITAL	LACKLAND AFB	US	TX	SAN ANTONIO	78236		06	Y	0117			AETC	N
7059			F	INACT	USAF CLINIC UPWOOD-DUP OF 0814	USAF CLINIC RAF UPWOOD-ALREADY EXISTS 0814	RAF UPWOOD	UK					13	N					N
7060	3557		F	CLINIC	49th ATH-HOLLOMAN	49th AIR TRANSPORTABLE HOSPITAL	HOLLOMAN AFB	US	NM	ALAMOGORDO	88330		07	Y	0084			ACC	N
7061	42829		N	INACT	BRMCL MCFC KANSAS CITY	BRMCL MCFC KANSAS CITY	KANSAS CITY	US	MO	KANSAS CITY	64197		08	Y	0056	0056		XXXX	N
7062	0457		F	CLINIC	58TH AIR TRANS HOSP (ATH)	58TH AIR TRANSPORTABLE HOSPITAL	LUKE AFB	US	AZ	PHOENIX	85309		07	Y	0009			AETC	N
7063	0458		F	INACT	355th ATH-DAVIS-MONTHAN	355th AIR TRANSPORTABLE HOSPITAL	DAVIS-MONTHAN AFB	US	AZ	TUCSON	85707		07	Y	0010			ACC	N
7064			F	DENTAL	355 DENTAL SQ/SGD-DAVIS-MONTH	355 DENTAL SQ/SGD	DAVIS-MONTHAN AFB	US	AZ	TUCSON	85707		07	Y	0010	0010		ACC	N
7065			F	DENTAL	56 DENTAL SQ/SGD-LUKE	56 DENTAL SQ/SGD	LUKE AFB	US	AZ	PHOENIX	85309		07	Y	0009	0009		AETC	N
7066			F	CLINIC	2ND ASF TRAVIS AFB	2ND ASF TRAVIS AFB	TRAVIS AFB	US	CA	FAIRFIELD	94535		10	Y	0014			AMC	N
7067			F	CLINIC	CADET CLINIC OL ACADEMY	CADET CLINIC OL ACADEMY	USAF ACADEMY	US	CO	COLORADO SPRINGS	80840		08	Y	0033	0033		USAFA	Y
7068			F	CLINIC	10th ASF ANDREWS AFB	10th ASF ANDREWS AFB	ANDREWS AFB	US	MD	CAMP SPRINGS	20762		01	Y	0066			AMC	N
7069			F	DENTAL	11 MEDICAL GP/SGD-BOLLING	11 MEDICAL GP/SGD	BOLLING AFB	US	DC	BOLLING AFB	20332		01	Y	0413	0413		AFDW	N
7070			F	INACT	HQ USAF/SG	HQ USAF/SG	BOLLING AFB	US	DC	BOLLING AFB	20332		01	Y	0066				N
7071	03L1		A	INACT	3rd CSH (TOE)	3rd COMBAT SUPPORT HOSPITAL (TOE)	NUERNEBERG	GM					13	N	0608			XXXX	N
7072			F	DENTAL	78 MEDICAL GP/SGD-ROBINS	78 MEDICAL GP/SGD	ROBINS AFB	US	GA	MACON	31098		03	Y	0051	0051		AFMC	N
7073			F	CLINIC	1st ASF SCOTT AFB	1st ASF SCOTT AFB	SCOTT AFB	US	IL	BELLEVILLE	62225		05	Y	0055			AMC	N
7074			F	INACT	USAF CLINIC SAN JICO-DUP 0809	USAF CLINIC SAN JICO-DUP DMISID SEE 0809	ITALY	IT					13	N	0808				N
7075	08R1		A	CLINIC	18th MASH (TOE)	18th MASH (TOE)		US	WA				11	Y	0125			XXXX	N
7076			F	DENTAL	55 DENTAL SQ/SGD-OFFUTT	55 DENTAL SQ/SGD	OFFUTT AFB	US	NE	OMAHA	68113		08	Y	0078	0078		ACC	N
7077	NL52		F	INACT	USAF CLINIC WOENSDRECHT	USAF CLINIC WOENSDRECHT	WOENSDRECHT APT	NL			09292		13	N	7077			USAFE	N
7078			F	DENTAL	99 DENTAL SQ/SGD-NELLIS	99 DENTAL SQ/SGD	NELLIS AFB	US	NV	LAS VEGAS	89191		07	Y	0079	0079		ACC	N
7079	3955		F	CLINIC	CLINIC ARNOLD STATION	CLINIC ARNOLD STATION	ARNOLD AFB	US	TN	ARNOLD	37389		04	Y	0042			MTC	N
7080			F	DENTAL	72 MEDICAL GP/SGD-TINKER	72 MEDICAL GP/SGD	TINKER AFB	US	OK	OKLAHOMA CITY	73145		06	Y	0096	0096		AFMC	N
7081			C	INACT	BASE FORT MACON CG CLINIC	BASE FORT MACON CG CLINIC	FORT MACON	US	NC		28512		02	Y	7081				N
7082			C	CLINIC	GROUP GALVESTON CG CLINIC	GROUP GALVESTON CG CLINIC	GALVESTON	US	TX	GALVESTON	77553		06	Y	7082				Y
7083			C	CLINIC	GROUP HUMBOLDT BAY CG CLINIC	GROUP HUMBOLDT BAY CG CLINIC	HUMBOLDT BAY	US	CA	HUMBOLDT BAY	95521		10	Y	7083				Y
7084	46595		N	INACT	BDA NAVFAC CENTERVILLE BEACH	BDA NAVFAC CENTERVILLE BEACH	CENTERVEILLE BEACH	US	CA	CENTERVILLE BEACH			10	Y	0493	0493			N
7085	46597		N	INACT	BDA NSC OAKLAND	BDA NSC OAKLAND	OAKLAND	US	CA	OAKLAND			10	Y	0493	0493			N
7086	48881	N48881	N	INACT	BDCL PANAMA CANAL	BDCL PANAMA CANAL	PANAMA CANAL	PM			34051		15	N	0488	0488			N
7087	44527		N	DENTAL	BDA ARLNX ARLINGTON	BDA ARLNX ARLINGTON	ARLINGTON	US	VA	ARLINGTON			01	Y	0495	0495			N
7088	44528		N	INACT	BDA HENDERSON HALL ARLINGTON	BDA HENDERSON HALL ARLINGTON	ARLINGTON	US	VA	ARLINGTON			01	Y	0495				N
7089			F	DENTAL	82 DENTAL SQ/CC-SHEPPARD	82 DENTAL SQ/CC	SHEPPARD AFB	US	TX	WHICHITA FALLS	76311		06	Y	0113	0113		AETC	N
7090			N	INACT	MCFMF OKINAWA	MCFMF OKINAWA	JAPAN	JA					14	N	7090			XXXX	N
7091			A	DENTAL	USA DENTAL ACTIVITY-FT. HOOD	USA DENTAL ACTIVITY	FT. HOOD	US	TX	FORT HOOD	76544		06	Y	0110	0110		GPRMC	N
7092			C	INACT	BATES FIELD USCG CLINIC	BATES FIELD USCG CLINIC	BATES FIELD	US	AL				04	Y	7092			XXXX	N
7093	48489		N	DENTAL	BDCL KINGS BAY	BDCL KINGS BAY	KINGS BAY	US	GA	KINGS BAY	31547		03	Y	0488	0488			N
7094			N	INACT	FMSS CAMP PENDLETON	FMSS CAMP PENDLETON	CAMP PENDLETON	US	CA				09	Y	7094			XXXX	N
7095	48087		N	DENTAL	2nd DENTAL BN B 460-CAMP LEJEU	2nd DENTAL BN B 460	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0492	0492			N
7096	44575		N	DENTAL	22nd DENTAL CO FRENCH CREEK	22nd DENTAL COMPANY FRENCH CREEK	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28542		02	Y	0492	0492			N
7097	48081		N	DENTAL	NBDC COLTS NECK EARLE	NBDC COLTS NECK EARLE	COLTS NECK	US	NJ	COLTS NECK	07722		01	Y	0484	0484			N
7098	48866		N	INACT	BDCL MOBILE	BDCL MOBILE	MOBILE	US	AL	MOBILE	36605		04	Y	0490	0490			N
7099	48868		N	DENTAL	BDCL INGLESIDE	BDCL INGLESIDE	INGLESIDE	US	TX	INGLESIDE	78362		06	Y	0490	0490			N
7100			F	CLINIC	19th ASF-ELMENDORF	19th AEROMEDICAL STAGING FLIGHT	ELMENDORF AFB	US	AK	ANCHORAGE	99506		12	Y	0006			PACAF	N
7101			F	CLINIC	18th ASF-RAMSTEIN	18th AEROMEDICAL STAGING FLIGHT	RAMSTEIN AB	GM		RAMSTEIN	09220		13	N	7101	7101		USAFE	N
7102			F	CLINIC	374TH ASF-YOKOTA AB	374TH AEROMEDICAL STAGING FLIGHT	YOKOTA AB	JA		TOKYO	96328		14	N	7102	7102		PACAF	N
7103			F	CLINIC	99th ATH-NELLIS	99th AIR TRANSPORTABLE HOSPITAL	NELLIS AFB	US	NV	LAS VEGAS	89191		07	Y	7103			ACC	N
7104			F	CLINIC	366th ATH-MOUNTAIN HOME	366th AIR TRANSPORTABLE HOSPITAL	MOUNTAIN HOME AFB	US	ID	MOUNTAIN HOME	83648		08	Y	7104			ACC	N
7105			F	CLINIC	39th ATH-INCIRLIK	39th AIR TRANSPORTABLE HOSPITAL	INCIRLIK AB	TU		INCIRLIK	09824		13	N	7105			USAFE	N
7106			F	ADMIN	MTC MED AID STATION SUMMATION	MTC MEDICAL AID STATION SUMMATION	MTC MEDICAL AID STATION SUMMATION	US	OH				05	Y	7106				N

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7107	49346		N	CLINIC	BRMCL CAMP SCHWAB-OKINAWA	BRMCL CAMP SCHWAB	OKINAWA	JA		OKINAWA			14	N	0621	0621		XXXX	Y
7108	47434		N	INACT	BMCL MOBILE	BMCL MOBILE	MOBILE	US	AL	MOBILE	36605		04	Y	0038	0038		XXXX	N
7109			N	INACT	NAVMEDCOM-NE REG	NAVMEDCOM-NE REG	GREAT LAKES	US	IL				05	Y	7109			XXXX	N
7110	39315		N	INACT	BRMCL NAV CAPODICHINO	BRMCL NAV CAPODICHINO	CAPODICHINO	IT					13	N	0617	0617		XXXX	N
7111			A	INACT	DENTAC COMMAND-FT. BRAGG	DENTAC COMMAND-FT. BRAGG	FT. BRAGG	US	NC	FT. BRAGG	28307		02	Y	0089	0089			N
7112	46150		N	CLINIC	BRMCL MCAS TORII STATION	BRMCL MCAS TORII STATION		JA			96376		14	N	0621	0621		XXXX	N
7113			A	CLINIC	CONNOR CTMC	CONNOR CTMC	FT. DRUM	US	NY	FT. DRUM	13602		01	Y	0330	0330		NARMC	Y
7114			N	INACT	BRMCL USNCS YOKOSUKA-JAPAN	BRMCL USNCS YOKOSUKA-JAPAN	JAPAN	JA					14	N	0622			XXXX	N
7115			A	DENTAL	USADC-RIVA RIDGE	USADC-RIVA RIDGE	FT. DRUM	US	NY	WATERTOWN	13601		01	Y	0330	0330		NARMC	N
7116			A	DENTAL	USADC-WILCOX	USADC-WILCOX	FT. DRUM	US	NY	WATERTOWN	13601		01	Y	0330	0330		NARMC	N
7117			A	DENTAL	USADC 121 HOSP/ORAL SURGERY	USADC 121 HOSP/ORAL SURGERY	SEOUL	KS					14	N	0612	0612			N
7118			A	INACT	DISPENSARY-CAMP HOVEY	DISPENSARY-CAMP HOVEY	CAMP HOVEY	KS					14	N	0612	0612			N
7119			A	DENTAL	EASY CASEY COMBINED AID STATIO	EASY CASEY COMBINED AID STATION		KS			96224		14	N	0612				N
7120			A	DENTAL	HHC 2D (FWD) WRD MED SEC AID S	HHC 2D (FWD) WRD MED SEC AID STA		KS			96224		14	N	0612				N
7121			A	DENTAL	HHC AVN BDE AID ST-CAMP STANLE	HHC AVN BDE AID STA-CAMP STANLEY	CAMP STANLEY	KS			96257		14	N	0612				N
7122			N	INACT	NSWC WHITE OAK	NSWC WHITE OAK	WHITE OAK	US	MD				01	Y				XXXX	N
7123			A	DENTAL	1/2 AVB AUD STA-CAMP LAGUARDIA	1/2 AVB AUD STA-CAMP LAGUARDIA	CAMP LAGURADIA	KS					14	N	0612				N
7124	46153		N	INACT	BRMCL NRTF-CAPAS TARLAC	BRMCL NRTF-CAPAS TARLAC	CAPAS TARLAC	RP					14	N	0619			XXXX	N
7125			A	DENTAL	2/2 AVN AID STA-CAMP STANLEY	2/2 AVN AID STA-CAMP STANLEY	CAMP STANLEY	KS			96257		14	N	0612				N
7126	33044		N	INACT	BRMAX NALF GOLIAD	BRMAX NALF GOLIAD	GOLIAD	US	TX		77963		06	Y	0118			XXXX	N
7127	33045		N	INACT	BRMAX NALF ORANGE GROVE	BRMAX NALF ORANGE GROVE	ORANGE GROVE	US	TX	KINGSVILLE	78363		06	Y	0118	0118		XXXX	N
7128			N	INACT	BRMCL NPB-BOONE	BRMCL NPB-BOONE	BOONE	US	TX				06	Y	0118			XXXX	N
7129			A	DENTAL	5/17 CAV AID STA-CAMP MOBILE	5/17 CAV AID STA-CAMP MOBILE	CAMP MOBILE	KS					14	N	0612				N
7130			A	DENTAL	5/17 CAV AID STA-CAMP PELHAM	5/17 CAV AID STA-CAMP PELHAM	CAMP PELHAM	KS					14	N	0612				N
7131			A	DENTAL	1/5 IN AID STA-CAMP HOVEY	1/5 IN AID STA-CAMP HOVEY	CAMP HOVEY	KS					14	N	0612				N
7132			A	DENTAL	1/506 IN AID STA-CAMP GREAVES	1/506 IN AID STA-CAMP GREAVES	CAMP GREAVES	KS					14	N	0612				N
7133			A	DENTAL	44 ENG AID STA-CAMP HOWZE	44 ENG AID STA-CAMP HOWZE	CAMP HOWZE	KS					14	N	0612				N
7134			A	DENTAL	5 ADS AID STA-CAMP STANTON	5 ADA AID STA-CAMP STANTON	CAMP STANTON	KS					14	N	0612				N
7135			A	DENTAL	BUDGE DENT. CLIN-FT. SAM HOUST	BUDGE DENTAL CLINIC	FT. SAM HOUSTON	US	TX		78234		06	Y	0109	0109		GPRMC	N
7136			A	DENTAL	USADC-RHOADES	USADC RHOADES	FT. SAM HOUSTON	US	TX		78234		06	Y	0109	0109		GPRMC	N
7137			F	CLINIC	6th ASF-KEESLER	6th AEROMEDICAL STAGING FLIGHT	KEESLER AFB	US	MS	BILOXI	39534		04	Y	0073			AETC	N
7138	47430		N	CLINIC	NMCL EVERETT	NMCL EVERETT	EVERETT	US	WA	EVERETT	98207		11	Y	0126	0126		XXXX	Y
7139	1268	FFDJG0	F	CLINIC	16th MED GRP-HURLBURT FIELD	16th MEDICAL GROUP	HURLBURT FIELD	US	FL	HURLBURT FIELD	32544		04	Y	7139	7139		AFSOC	Y
7140	49345		N	INACT	BRMCL PHILADELPHIA-DET. FT. DI	BRMCL PHILADELPHIA-DET. FT. DIX	FT. DIX	US	NJ	FT. DIX	08640		01	Y	0067	0067		XXXX	N
7141	35962		N	DENTAL	BRDCL NAVAL STATION EVERETT	BRDCL NAVAL STATION EVERETT	EVERETT	US	WA	EVERETT	98207		11	Y	0489	0489			N
7142	03M1		A	INACT	502nd MASH (TOE)	502nd MASH (TOE)		GM					13	N	0608				N
7143	103V		A	CLINIC	AHC ROBINSON-FT. BRAGG	AHC ROBINSON	FT. BRAGG	US	NC	FT. BRAGG	28307		02	Y	0089	0089		NARMC	Y
7144			N	DENTAL	BRDCL BREMERTON	BRDCL BREMERTON	BREMERTON	US	WA	BREMERTON	98314		11	Y	0489	0489			N
7145			A	DENTAL	USADC-5 FT. LEWIS	USADC-5 FT. LEWIS	FT. LEWIS	US	WA		98433		11	Y	0125	0125		WRMC	N
7146			F	DENTAL	42 DENTAL SQ/SGD-GUNTER	42 DENTAL SQ/SGD	GUNTER AFB	US	AL	MONTGOMERY	36112		04	Y	0004	0004		AETC	N
7147			A	CLINIC	TMC-3-WRAMC	TMC-3-WRAMC	WALTER REED AMC	US	DC		20307		01	Y	0037	0037		NARMC	N
7148			A	CLINIC	WRAIR	WRAIR	WALTER REED AMC	US	DC				01	Y	0037	0037		NARMC	N
7149			A	CLINIC	TMC-9-WRAMC	TMC-9-WRAMC	WALTER REED AMC	US	DC		20307		01	Y	0037	0037		NARMC	N
7150			N	INACT	BRMCL JUSMAG-MANILA	BRMCL JUSMAG-MANILA	MANILA	RP					14	N	0619			XXXX	N
7151			N	INACT	NAVAL MEDICAL CMD PACIFIC RGN	NAVAL MEDICAL CMD PACIFIC RGN	BARBERS POINT	US	HI				12	Y	7151			XXXX	N
7152	034A		A	CLINIC	AHC COLEMAN	AHC COLEMAN	SANDHOFEN	GM		SANDHOFEN	09086		13	N	0606	0606		ERMC	Y
7153	034B		A	INACT	761st MED DET-KNIELINGEN	761st MEDICAL DETACHMENT	KNIELINGEN	GM		KNIELINGEN			13	N	0606			ERMC	N
7154	111Q		A	CLINIC	TMC FT. DIX	TMC FT. DIX	FT. DIX	US	NJ		08640		01	Y	0086	0086		NARMC	Y
7155	48741		N	DENTAL	BDCL NAVSTA US NAVAL ACADEMY	BDCL NAVSTA US NAVAL ACADEMY	US NAVAL ACADEMY	US	MD	ANNAPOLIS	21402		01	Y	0495	0495			N
7156	46371		N	DENTAL	BDCL NEWPORT	BDCL NEWPORT	NEWPORT	US	RI	NEWPORT	02841		01	Y	0484	0484			N
7157	49379		N	CLINIC	BRMCL CAMP SCHWAB-OKINAWA	BRMCL CAMP SCHWAB	OKINAWA	JA		OKINAWA			14	N	0621	0621			N
7158			N	INACT	NAVAL AEROSPACE MEDICAL INST	NAMI	NAS PENSACOLA	US	FL	PENSACOLA	32508		04	Y	7158			NAMI	N
7159			N	INACT	SAUFLEY FIELD FEDERAL PRISON	SAUFLEY FIELD FEDERAL PRISON	SAUFLEY FIELD	US	FL	PENSACOLA	32509		04	Y					N
7160			N	INACT	MENTAL HEALTH DPT NH PENSACOLA	NH PENSACOLA	CORRY STATION	US	FL	PENSACOLA	32512		04	Y	0038	0038		NHPENSA	N
7161	03P1		A	HOSP	67th CSH (TOE)-WUERZBURG	67th COMBAT SUPPORT HOSPITAL (TOE)	GERMANY	YI					13	N	7303				N
7162		WBJBAA	A	CLINIC	FST-67th CSH-WUERZBURG	FORWARD SURGICAL TEAM-67th CSH	WUERZBURG	GM					13	N	7162				N
7163		WBH5AA	A	CLINIC	FST-212th MASH-WIESBADEN	FORWARD SURGICAL TEAM-212th MASH	WIESBADEN	GM					13	N	7163				N

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7164		WE1AAA	A	ADMIN	96th CVL AFFRS BAT (ARB)-BRAGG	96th CIVIL AFFAIRS BATTALION (AIRBORNE)	FT. BRAGG	US	NC	FT. BRAGG			02	Y	7164				N
7165			F	DENTAL	6th DENTAL SQUADRON-MACDILL	6th DENTAL SQUADRON	MACDILL AFB	US	FL	TAMPA	33621		03	Y	0045	0045		AMC	N
7166		WDMZAA	A	ADMIN	528th SPPT BAT (SPEC OP)-BRAGG	528th SUPPORT BATTALION (SPECIAL OPS)	FT. BRAGG	US	NC	FT. BRAGG			02	Y	7166				N
7167		W45VAA	A	ADMIN	HQ-USASOC-FT. BRAGG	HQ-USASOC-FT. BRAGG	FT. BRAGG	US	NC	FT. BRAGG			02	Y	7167				N
7168		WH1DAA	A	ADMIN	HQ-1st SFG (AIRBORNE)-LEWIS	HQ-1st SPECIAL FORCES GROUP (AIRBORNE)	FT. LEWIS	US	WA	FT. LEWIS			11	Y	7168				N
7169		WH1EAA	A	ADMIN	1st SFG (1st BATTLION)-OKINAWA	1st SPECIAL FORCES GRP (1st BATTALION)	OKINAWA	JA		OKINAWA			14	N	7168				N
7170		WH1FTO	A	ADMIN	1st SFG (2nd BATTALION)-LEWIS	1st SPECIAL FORCES GRP (2nd BATTALION)	FT. LEWIS	US	WA	FT. LEWIS			11	Y	7168				N
7171		WH56TO	A	ADMIN	1st SFG (3rd BATTALION)-LEWIS	1st SPECIAL FORCES GROUP (3rd BATTALION)	FT. LEWIS	US	WA	FT. LEWIS			11	Y	7168				N
7172		WA4WAA	A	ADMIN	HQ-3rd SFG (AIRBORNE)-BRAGG	HQ-3rd SPECIAL FORCES GROUP (AIRBORNE)	FT. BRAGG	US	NC	FT. BRAGG			02	Y	7172				N
7173		WHQKTO	A	ADMIN	3rd SFG (1st BATTALION)-BRAGG	3rd SPECIAL FORCES GRP (1st BATTALION)	FT. BRAGG	US	NC	FT. BRAGG			02	Y	7172				N
7174		WHQMAA	A	ADMIN	3rd SFG (2nd BATTALION)-BRAGG	3rd SPECIAL FORCES GRP (2nd BATTALION)	FT. BRAGG	US	NC	FT. BRAGG			02	Y	7172				N
7175		WHQNTO	A	ADMIN	3rd SFG (3rd BATTALION)-BRAGG	3rd SPECIAL FORCES GRP (3rd BATTALION)	FT. BRAGG	US	NC	FT. BRAGG			02	Y	7172				N
7176		WHO3AA	A	ADMIN	HQ 5th SFG (AIRBORNE)-CAMPBELL	HQ-5th SPECAIL FORCES GRP (AIRBORNE)	FT. CAMPBELL	US	KY	FT. CAMPBELL			05	Y	7176				N
7177		WHO4AA	A	ADMIN	5th SFG (1st BATTALION)-CAMPBL	5TH SPECIAL FORCES GRP (1st BATTALION)	FT. CAMPBELL	US	KY	FT. CAMPBELL			05	Y	7176				N
7178		WHO5AA	A	ADMIN	5th SFG (2nd BATTALION)-CAMPBL	5th SPECIAL FORCES GRP (2nd BATTALION)	FT. CAMPBELL	US	KY	FT. CAMPBELL			05	Y	7176				N
7179		WHO6AA	A	ADMIN	5th SFG (3rd BATTALION)-CAMPBL	5th SPECIAL FORCES GRP (3rd BATTALION)	FT. CAMPBELL	US	KY	FT. CAMPBELL			05	Y	7176				N
7180		WHOYAA	A	ADMIN	HQ 7th SFG (AIRBORNE)-BRAGG	HQ-7th SPECIAL FORCES GRP (AIRBORNE)	FT. BRAGG	US	NC	FT. BRAGG			02	Y	7180				N
7181		WHOZAA	A	ADMIN	7th SFG (1st BATTALION)-BRAGG	7th SPECIAL FORCES GRP (1st BATTALION)	FT. BRAGG	US	NC	FT. BRAGG			02	Y	7180				N
7182		WHOOAA	A	ADMIN	7th SFG (2nd BATTALION)-BRAGG	7th SPECIAL FORCES GRP (2nd BATTALION)	FT. BRAGG	US	NC	FT. BRAGG			02	Y	7180				N
7183		WHO1AA	A	ADMIN	7th SFG (3rd BATTALION)-BRAGG	7th SPECIAL FORCES GRP (3rd BATTALION)	FT. BRAGG	US	NC	FT. BRAGG			02	Y	7180				N
7184		WDSTAA	A	ADMIN	HQ 160th SPEC OPS AV REG-CAMPB	HQ-16Oth SPECIAL OPS AVAIATION REGIMENT	FT. CAMPBELL	US	KY	FT. CAMPBELL			05	Y	7184				N
7185		WDSRTO	A	ADMIN	160th SOAR (1ST BATTLN)-CAMPBL	160th SPEC OPS AVAIATION REG (1st BATTLN)	FT. CAMPBELL	US	KY	FT. CAMPBELL			05	Y	7184				N
7186		WDSSAA	A	ADMIN	160th SOAR (2nd BATTLN)-CAMPBL	160th SPEC OPS AVAITION REG (2nd BATTLN)	FT. CAMPBELL	US	KY	FT. CAMPBELL			05	Y	7184				N
7187		WC3JAA	A	ADMIN	160th SOAR (3rd BATTLN)-STEWRT	160th SPEC OPS AVAIATION REG (3rd BATTLN)	FT. STEWART	US	GA	FT. STEWART			03	Y	7184				N
7188		WDDDAA	A	ADMIN	HQ 75th RANGER REG-BENNING	HQ-75th RANGER REGIMENT	FT. BENNING	US	GA	FT. BENNING			03	Y	7188				N
7189		WH3LAA	A	ADMIN	75th RNGR REG (1st BATTLN)-STE	75th RANGER REGIMENT (1st BATTALION)	FT. STEWART	US	GA	FT. STEWART			03	Y	7188				N
7190		WH3MAA	A	ADMIN	75th RNGR REG (2nd BATTLN)-LEW	75th RANGER REGIMENT (2nd BATTALION)	FT. LEWIS	US	WA	FT. LEWIS			11	Y	7188				N
7191		WJBLAA	A	ADMIN	75th RNGR REG (3rd BATTLN)-BEN	75th RANGER REGIMENT (3rd BATTALION)	FT. BENNING	US	GA	FT. BENNING			03	Y	7188				N
7192			A	ADMIN	10th SFG (1st BATTLN)-STUTTGAR	10th SPECIAL FORCES GR (1st BATTALION)	STUTTGART	GM		STUTTGART			13	N	0585				N
7193		WH1ATO	A	ADMIN	10th SFG (2nd BATTLN)-CARSON	10th SPECIAL FORCES GRP (2nd BATTALION)	FT. CARSON	US	CO	FT. CARSON			08	Y	0585				N
7194		WH1BTO	A	ADMIN	10th SFG (3rd BATTLN)-CARSON	10th SPECIAL FORCES GRP (3rd BATTALION)	FT. CARSON	US	CO	FT. CARSON			08	Y	0585				N
7195		WOGKAA	A	ADMIN	HQ-USA SPL OP SPPT CMD SOSCOM	HQ-USA SPECIAL OP SUPPRT CMD (SOSCOM)	FORT BRAGG	US	NC	FORT BRAGG			02	Y	7195				N
7196	49338		N	INACT	BRMCL CHINHAE KOREA	BRMCL CHINHAE KOREA		KS		CHINHAE	96269		14	N	0622	0622			N
7197		W3QMAA	A	CLINIC	CONNELLY HLTH CLINIC-FT.GORDON	CONNELLY HEALTH CLINIC	FT. GORDON	US	GA	FT. GORDON	30905		03	Y	0047	0047		SERMC	Y
7198		W2LAAA	A	CLINIC	NELSON MEDICAL CLINIC-FT.KNOX	NELSON MEDICAL CLINIC	FT. KNOX	US	KY	FT. KNOX	40121		05	Y	0061	0061		NARMC	N
7199		W2NKAA	A	INACT	CONSOLIDATED TMC-FT POLK	CONSOLIDATED TMC-FT POLK	FT POLK	US	LA	FORT POLK	71459		06	Y	0064	0064		GPRMC	N
7200		FFP4P0	F	CLINIC	821st MED SQUAD-BUCKLEY ANGB	821st MEDICAL SQUADRON	BUCKLEY ANGB	US	CO	BUCKLEY ANGB	80011		08	Y	7200			AFSPC	Y
7201			A	DENTAL	USADC GIEBELSTADT	USADC GIEBELSTADT	GIEBELSTADT	GM		GIEBELSTADT	09182		13	N	0609	0609		ERMC	N
7202		W3U589	A	DENTAL	USADC LEIGHTON	USADC LEIGHTON	WUERZBURG	GM		WUERZBURG	09244		13	N	0609	0609		ERMC	N
7203		W3U58N	A	DENTAL	USADC VILSECK	USADC VILSECK	WUERZBURG	GM		WUERZBURG	09112		13	N	0609	0609		ERMC	N
7204		W3U589	A	DENTAL	USADC WUERZBURG	USADC WUERZBURG	WUERZBURG HOSPITAL	GM		WUERZBURG	09244		13	N	0609	0609		ERMC	N
7205		W2MSAA	A	DENTAL	USADC-5 FT STEWART	USADC-5 FT STEWART	FT. STEWART	US	GA	FT. STEWART	31314		03	Y	0049	0049		SERMC	N
7206		W3U584	A	DENTAL	USADC THOMAS	USADC THOMAS	FT. KNOX	US	KY	FORT KNOX	40121		05	Y	0061	0061		SERMC	N
7207		W3U584	A	DENTAL	USADC SELFRIDGE	USADC SELFRIDGE	SELFRIDGE	US	MI	SELFRIDGE	48045		05	Y	0061	0061		NARMC	N
7208		WBJTAA	A	HOSP	14TH FIELD HOSPITAL TOE	14TH FIELD HOSPITAL TOE	FORT BENNING	US	GA	COLUMBUS	31905		03	Y	7208				N
7209		WJD2CO	A	CLINIC	SLEDGEHAMMER CLINIC(3RD BDE)	SLEDGEHAMMER CLINIC(3RD BDE CLEARING ST)	FORT BENNING	US	GA	COLUMBUS	31905		03	Y	7209				N
7210		FFCCF0	F	DENTAL	17 MDOS/SGOD-GOODFELLOW	17 MDOS/SGOD	GOODFELLOW AFB	US	TX	SAN ANGELO	76908		06	Y	0364	0364		AETC	N
7211	00U1	WRV8A2	A	HOSP	405TH COMBAT SUP. HOSP-BOSNIA	405TH COMBAT SUPPORT HOSPITAL	WEST HARTFORD-CT	BK		WEST HARTFORD-CT	06110		13	N	7211				N
7212	00V1	WSB4T2	A	HOSP	324TH COMBAT SUP. HOSP-HUNGARY	324TH COMBAT SUPPORT HOSPITAL	PERRINE-FL	HU		PERRINE-FL	33177		13	N	7212				N
7213		WSB4T2	A	CLINIC	FST-324TH CSH	FST-324TH COMBAT SUPPORT HOSPITAL	PERRINE-FL	HU		PERRINE-FL	33177		13	N	7212				N
7214		WSB4T2	A	CLINIC	FST-324TH CSH-TABORFALVA TA	FST-324TH COMBAT SUPPORT HOSPITAL-TTA	PERRINE-FL	HU		PERRINE-FL	33177		13	N	7212				N
7215		WSB4T2	A	CLINIC	FST-324TH CSH-KAPOSJNLAK	FST-324TH COMBAT SUPPORT HOSP-KAPOSJNLAK	PERRINE-FL	HU		PERRINE-FL	33177		13	N	7212				N
7216		WRV8A2	A	CLINIC	FST-405TH CSH-BOSNIA	FST-405TH COMBAT SUPPORT HOSP-BOSNIA	WEST HARTFORD-CT	US	CT	WEST HARTFORD	06110		01	Y	7211				N
7217			F	DENTAL	NOLA DENTAL-NOLA AIR NATL GD	NOLA DENTAL CLINIC	NEW ORLEANS	US	LA	NEW ORLEANS	70143		04	Y					N
7218			F	INACT	NOLA AF RESERVE CLINIC	NOLA AIR FORCE RESERVE CLINIC	NEW ORLEANS	US	LA	NEW ORLEANS	70143		04	Y					N
7219			F	CLINIC	ARMSTRONG LAB-BROOKS AFB	ARMSTRONG LABORATORY	BROOKS AFB-TX	US	TX	SAN ANTONIO	78235		06	Y	7219			AFMC	N
7220			F	CLINIC	AFCAPS-LACKLAND AFB	AF ARTHEROSCLEROSIS PREVENTION STUDY	LACKLAND AFB	US	TX	SAN ANTONIO	78236		06	Y	0117	0117			N

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7221			F	ADMIN	USAF MEDICAL TNG FAC-SHEPPARD	USAF MEDICAL TRAINING FACILITY	SHEPPARD AFB	US	TX	SHEPPARD AFB	76311		06	Y	7221	7221		AETC	N
7222			A	INACT	GOWEN FIELD TMC-BOISE	GOWEN FIELD TMC (ARMY RESERVE)	GOWEN FIELD	US	ID	BOISE-ID	83705		08	Y	0125			WRMC	N
7223			A	INACT	CAMP PARKS TMC-DUBLIN	CAMP PARKS TMC (ARMY RESERVE)	CAMP PARKS	US	CA	DUBLIN	94568		10	Y	0125			WRMC	N
7224			A	INACT	CAMP RILEA TMC-WARRINGTON	CAMP RILEA TMC (ARMY RESERVE)	CAMP RILEA	US	OR	WARRINGTON	97146		11	Y	0125			WRMC	N
7225			A	INACT	CAMP ROBERTS TMC-ROBERTS	CAMP ROBERTS TMC (ARMY NATIONAL GUARD)	CAMP ROBERTS	US	CA	ROBERTS	93451		09	Y	0125			WRMC	N
7226			A	INACT	CAMP SAN LUIS OBISPO TMC-SLO	CAMP SAN LUIS OBISPO TMC (ARMY NATL GUARD)	CAMP SAN LUIS OBISPO	US	CA	SAN LUIS OBISPO	93493		09	Y	0125			WRMC	N
7227			A	CLINIC	CAMP DOHA HEALTH CLINIC	CAMP DOHA HEALTH CLINIC-KUWAIT	CAMP DOHA	KU			09889		13	N	0607			ERMC	N
7228			A	CLINIC	EAGLE TOWN HEALTH CLINIC	EAGLE TOWN HEALTH CLINIC-SAUDI ARABIA	EAGLE TOWN	SA		DHAHRAN	09808		13	N	0607				N
7229			A	CLINIC	ESKAN VILLAGE HEALTH CLINIC	ESKAN VILLAGE HEALTH CLINIC-RIYADH	ESKAN VILLAGE	SA		RIYADH	09852		13	N	0607				N
7230			A	CLINIC	QATAR AID STATION	QATAR AID STATION-QATAR	QATAR	QA			09898		13	N	0607				N
7231		WDSTAA	A	CLINIC	NIGHT STALKER CLINIC	NIGHT STALKER CLINIC-FORT CAMPBELL	FORT CAMPBELL-KY	US	KY	FORT CAMPBELL	42223		05	Y	7231				N
7232			F	CLINIC	FT. MACARTHUR CLINIC	FT. MACARTHUR CLINIC-LOS ANGELES AFB	LOS ANGELES AFB	US	CA	SAN PEDRO	90731		09	Y	0248	0248		AFMC	N
7233			F	INACT	DUPLICATE DMISID 0653	422 ABS MED AID STATION-CROUGHTON	RAF CROUGHTON	UK			09495		13	N	0633				N
7234			F	CLINIC	MENWITH HILL MEDICAL CENTER	MENWITH HILL MEDICAL CENTER		UK			09470		13	N	0633			USAFE	Y
7235			F	CLINIC	426ST ABS MED AID STATION	426ST ABS MED AID STATION		UK			09706		13	N	0633			USAFE	Y
7236		W2MS03	A	CLINIC	BENNETT FAM CARE CLINIC-HOOD	BENNETT FAMILY CARE CLINIC-FORT HOOD	FORT HOOD	US	TX	FORT HOOD	76544		06	Y	0110	0110		GPRMC	Y
7237			F	CLINIC	SACILLE HOSPITAL-SACILLE	SACILLE HOSPITAL	AVIANO AB	IT		SACILLE	09601		13	N	0808	0808		USAFE	N
7238			A	ADMIN	THE ADJUTANT GENERAL	THE ADJUTANT GENERAL-PUERTO RICO	SAN JUAN-PR	RQ	PR	SAN JUAN	00902		15	Y	5210				N
7239			A	CLINIC	SOUTHCOM CLINIC	SOUTHCOM CLINIC	FT GORDON	US	FL	MIAMI	33172		03	Y	0047	0047		SERMC	Y
7240			A	CLINIC	RAF MENWITH-MENWITH HILL MED	MENWITH HILL MEDICAL CENTER	RAF MENWITH HILL	UK		RAF MENWITH HILL	09468		13	N	7240				N
7241		W2MS03	A	CLINIC	FT WAINWRIGHT-KAMISH DENTAL	KAMISH DENTAL CLINIC	FORT WAINWRIGHT	US	AK	FORT WAINWRIGHT	99703		12	Y	0005	0005		WRMC	N
7242			A	CLINIC	TASZAR AHC-TASZAR	TASZAR AHC	TASZAR HUNGARY	HU		TASZAR			13	N	7242				N
7243	00X1	WSBWAA	A	HOSP	94TH GENERAL HOSP-SEAGOVILLE	94TH GENERAL HOSPITAL	SEAGOVILLE TEXAS	US	TX	SEAGOVILLE	75159		06	Y	7243				N
7244	00W1	WZHRTO	A	HOSP	396TH CSH-VANCOUVER WA	396TH CSH	VANCOUVER BARRACKS	US	WA	VANCOUVER	98661	3826	11	Y	7244				N
7245			F	DENTAL	423 MEDICAL FLT/SGD-UPWOOD	423 MEDICAL FLT/SGD	RAF ALCONBURY	UK		ALCONBURY	09470		13	N	0633	0633		USAFE	N
7246			F	DENTAL	36 MEDICAL GP/SGOD-ANDERSEN	36 MEDICAL GP/SGOD	ANDERSEN	GQ	GU	TAMUNING	96543		14	Y	0802	0802		PACAF	N
7247			F	DENTAL	9TH DENTAL FLT/SGOD-BEALE	9TH DENTAL FLT/SGOD	BEALE AFB	US	CA	MARYSVILLE	95903		10	Y	0015	0015		ACC	N
7248			F	DENTAL	70 MEDICAL SQ/SGD-BROOKS	70 MEDICAL SQ/SGD	BROOKS AFB	US	TX	SAN ANTONIO	78235		06	Y	0363	0363		AFMC	N
7249			F	DENTAL	27 AEROMEDICAL DEN SQ-CANNON	27 AEROMEDICAL DEN SQ/SGD	CANNON AFB	US	NM	CLOVIS	88103		07	Y	0085	0085		ACC	N
7250			F	DENTAL	422 MEDICAL FLT/SGD-CROUGHTON	422 MEDICAL FLT/SGD	CROUGHTON AFB	UK		CROUGHTON	09494		13	N	0633	0633		USAFE	N
7251			F	DENTAL	96 MEDICAL GP/SGD-EGLIN	96 MEDICAL GP/SGD	EGLIN AFB	US	FL	VALPARAISO	32542		04	Y	0042	0042		AFMC	N
7252			F	DENTAL	90 DS/SGD-FE WARREN	90 DS/SGD	FE WARREN AFB	US	WY	CHEYENNE	82005		08	Y	0129	0129		AFSPC	N
7253			F	DENTAL	470 MEDICAL FLT/SGD-GEILENKIRC	470 MEDICAL FLT/SGD	GEILENKIRCHEN AFB	GM		AACHON	09104		13	N	0805	0805		USAFE	N
7254			F	INACT	66 MED GP/SGD OL-ROME-GRIFFISS	66 MED GP/SGD OL-ROME	GRIFFISS AFB	US	NY	ROME	13441		01	Y	7254	7254		AFMC	N
7255			F	DENTAL	75 MEDICAL GP/SGD-HILL	75 MEDICAL GP/SGD	HILL AFB	US	UT	OGDEN	84056		08	Y	0119	0119		AFMC	N
7256			F	DENTAL	15 MEDICAL GP/SGD-HICKAM	15 MEDICAL GP/SGD	HICKAM AFB	US	HI	HONOLULU	96853		12	Y	0287	0287		PACAF	N
7257			F	INACT	24 DENTAL SG/SGD-HOWARD	24 DENTAL SG/SGD	HOWARD AFB	PM		PANAMA CITY	34001		15	N	0449			ACC	N
7258			F	DENTAL	16 MEDICAL GP/SGOD-HURLBURT	16 MEDICAL GP/SGOD	HURLBURT FIELD AFB	US	FL	HURLBURT FIELD	32544		04	Y	7139	7139		AFSOC	N
7259			F	DENTAL	39 DENTAL SQ/CC-INCIRLIK	39 DENTAL SQ/CC	INCIRLIK AFB	TU		INCIRLIK	09824		13	N	0635	0635		USAFE	N
7260			F	DENTAL	KELLY DENTAL SERVICES FLIGHT	KELLY DENTAL SERVICES FLIGHT	KELLY AFB	US	TX	SAN ANTONIO	78241		06	Y	0117	0117		AETC	N
7261			F	DENTAL	377TH DENTAL SQ/SGD-KIRTLAND	377TH DENTAL SQ/SGD	KIRTLAND AFB	US	NM	ALBUQUERQUE	87117		07	Y	0083	0083		AFMC	N
7262			F	DENTAL	8 MEDICAL GP/SGDO-KUNSAN	8 MEDICAL GP/SGDO	KUNSAN AB	KS		KUNSAN	96264		14	N	0637	0637		PACAF	N
7263			F	DENTAL	47 DENTAL FLT/SGOD-LAUGHLIN	47 DENTAL FLT/SGOD	LAUGHLIN AFB	US	TX	DEL RIO	78843		06	Y	0114	0114		AETC	N
7264			F	DENTAL	314 DENTAL SQ/SGD-LITTLE ROCK	314 DENTAL SQ/SGD	LITTLE ROCK AFB	US	AR	LITTLE ROCK	72099		06	Y	0013	0013		AETC	N
7265			F	DENTAL	61 MEDICAL SQ/SGD-LOS ANGELES	61 MEDICAL SQ/SGD	LOS ANGELES AFB	US	CA	LOS ANGELES	90009		09	Y	0248	0248		AFMC	N
7266			F	DENTAL	77 MEDICAL GP/SGD-MCCLELLAN	77 MEDICAL GP/SGD	MCCLELLAN AFB	US	CA	SACRAMENTO	95652		10	Y	0014	0014		AFMC	N
7267			F	DENTAL	347 DENTAL SQ/SGD-MOODY	347 DENTAL SQ/SGD	MOODY AFB	US	GA	VALDOSTA	31699		03	Y	0050	0050		ACC	N
7268			F	INACT	750 MDS/SGD-ONIZUKA	750 MDS/SGD	ONIZUKA AS	US	CA	ONIZUKA AS	94089		10	Y	0235	0235		AFSPC	N
7269			F	DENTAL	21 DS/SGD-PETERSON	21 DS/SGD	PETERSON AFB	US	CO	COLORADO SPRINGS	80914		08	Y	0033	0033		AFSPC	N
7270			F	DENTAL	469 ABG/SGD-RHEIN MAIN	469 ABG/SGD	RHEIN MAIN AB	GM		FRANKFURT	09050		13	N	0806	0806		USAFE	N
7271			F	DENTAL	86 DENTAL SGDD-SEMBACH	86 DENTAL SGDD	SEMBACH AB	GM		SEMBACH	09136		13	N	0806	0806		USAFE	N
7272			F	DENTAL	52 DENTAL SQ/CC-SPANGDAHLEM	52 DENTAL SQ/CC	SPANGDAHLEM AB	GM		SPANGDAHLEM	09126		13	N	0805	0805		USAFE	N
7273			F	DENTAL	325 DENTAL SQ/SGD-TYNDALL	325 DENTAL SQ/SGD	TYNDALL AFB	US	FL	PANAMA CITY	32403		04	Y	0043	0043		AETC	N
7274			F	DENTAL	71 MEDICAL OPS SQ/SGOD-VANCE	71 MEDICAL OPS SQ/SGOD	VANCE AFB	US	OK	ENID	73705		06	Y	0338	0338		AETC	N
7275			F	DENTAL	30 DS/SGD-VANDENBERG	30 DS/SGD	VANDENBERG AFB	US	CA	LOMPOC	93437		09	Y	0018	0018		AFSPC	N
7276			F	DENTAL	509 AEROMEDICAL DEN-WHITEMAN	509 AEROMEDICAL DENTAL SQ/SGD	WHITEMAN AFB	US	MO	KNOB NOSTER	65305		08	Y	0076	0076		ACC	N
7277			F	DENTAL	74 DENTAL SQ/SGD-WRIGHT PATT	74 DENTAL SQ/SGD	WRIGHT-PATTERSON AFB	US	OH	FAIRBORN	45433		05	Y	0095	0095		AFMC	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
7278	32228		N	CLINIC	NBMC COLTS NECK EARL-PIERSIDE	NBMC COLTS NECK EARL-PIERSIDE	SOUTH COLTS NECK	US	NJ	SOUTH COLTSNECK	07722		01	Y	0067	0067			Y
7279	44577		N	DENTAL	BRDCL CAMP FOSTER	BRDCL CAMP FOSTER	CAMP FOSTER	JA		OKINAWA			14	N	0816	0816			N
7280	44579		N	DENTAL	BRDCL CAMP COURTNEY	BRDCL CAMP COURTNEY	CAMP COURTNEY	JA		OKINAWA	96605		14	N	0816	0816			N
7281	44581		N	DENTAL	BRDCL CAMP KINSER	BRDCL CAMP KINSER	CAMP KINSER	JA		OKINAWA			14	N	0816	0816			N
7282	44578		N	DENTAL	BRDCL CAMP HANSEN	BRDCL CAMP HANSEN	CAMP HANSEN	JA		OKINAWA			14	N	0816	0816			N
7283	44582		N	DENTAL	BRDCL CAMP SCHWAB	BRDCL CAMP SCHWAB	CAMP SCHWAB	JA		OKINAWA			14	N	0816	0816			N
7284	67810		N	DENTAL	BRDCL CAMP FUTENMA	BRDCL CAMP FUTENMA	MCAS FUTENMA	JA		OKINAWA	96372		14	N	0816	0816			N
7285		W03SAA	A	CLINIC	US ARMY INST. OF SURG RESEARCH	US ARMY INST OF SURG RSRCH-FT. SAM HOUSTON	FT. SAM HOUSTON	US	TX		78234		06	Y	0109	0109		GPRMC	N
7286			A	CLINIC	JOEL AHC	JOEL AHC-FT. BRAGG	FT. BRAGG-NC	US	NC		28307		02	Y	0089	0089		NARMC	Y
7287			A	CLINIC	USAREUR	USAREUR-GERMANY		GM			09102		13	N	7287				N
7288	31757		N	CLINIC	BMA HARIO SASEBO JP	BRANCH MEDICAL ANNEX HARIO SASEBO JP	BRANCH MEDICAL ANNEX HARIO SASEBO	JA			96350	1600	14	N	0622	0622			Y
7289		W2P0AA	A	CLINIC	CTMC-FT. RILEY	CTMC-FT. RILEY	FORT RILEY	US	KS	FORT RILEY	66442		08	Y	0057	0057		GPRMC	Y
7290		W2U580	A	DENTAL	WAMC DENTAL CLINIC	WAMC DENTAL CLINIC	FT. BRAGG	US	NC	FORT BRAGG	28307	5000	02	Y	0089	0089		NARMC	N
7291		W2U580	A	DENTAL	JOEL DENTAL CLINIC	JOEL DENTAL CLINIC	FT. BRAGG	US	NC	FORT BRAGG	28307	5000	02	Y	0089	0089		NARMC	N
7292	39710		N	DENTAL	BRANCH DENTAL CLIN-ST MAWGAN	BRANCH DENTAL CLINIC-ST MAWGAN	BRANCH DENTAL CLINIC-ST MAWGAN	UK			09409		13	N	0820	0820			N
7293			A	CLINIC	TMC 10-FT. CARSON	TMC 10-FT. CARSON	FT. CARSON	US	CO		80913		08	Y	0032	0032		GPRMC	Y
7294			A	CLINIC	CLARK HEALTH CLINIC-FT BRAGG	CLARK HEALTH CLINIC	FORT BRAGG	US	NC	FAYETTEVILLE	28307	5000	02	Y	0089	0089		NARMC	Y
7295		W3U537	A	DENTAL	PHYS EXAM STA DENT-FT JACKSON	PHYSICAL EXAM STATION DENTAL CLINIC	FT. JACKSON	US	SC	COLUMBIA	29207		03	Y	0105	0105		SERMC	N
7296		W3U537	A	DENTAL	USADC-(HOSP)MONCRIEF DEC CLIN	USADC-(HOSP)MONCRIEF DEN CLIN-FT JACKSON	FT. JACKSON	US	SC	COLUMBIA	29207		03	Y	0105	0105		SERMC	N
7297		W2P4AA	A	CLINIC	RICHARDS-GEBAUR CL-KANSAS CITY	RICHARDS-GEBAUR CLINIC	KANSAS CITY	US	MO	KANSAS CITY	64147		08	Y	0058	0058		GPRMC	Y
7298			A	CLINIC	DILORENZO TRICARE HLTH CLN ARL	DILORENZO TRICARE HEALTH CLINIC ARLINGTON	ARLINGTON ANNEX	US	DC	ARLINGTON	20370		01	Y	0037	0037		NARMC	Y
7299			N	DENTAL	BDC NATTC PENSACOLA	BDC NATTC PENSACOLA	PENSACOLA	US	FL	PENSACOLA	32511		04	Y	0490	0490			N
7300			A	CLINIC	TMC 9-FT. CARSON	TMC 9-FT. CARSON	FT. CARSON	US	CO	COLORADO SPRINGS	80913	4606	08	Y	0032	0032		GPRMC	Y
7302			A	DENTAL	USADC GARMISCH	USADC GARMISCH	GARMISCH	GM		GARMISCH	09053		13	N	0609	0609		ERMC	N
7303			A	HOSP	BALKAN THEATER	BALKAN THEATER	LANDSTUHL REGIONAL MEDCEN	GM		LANDSTUHL	09180		13	N	7303				N
7304			A	OOTW	OP ALLIED FORCE-LANDSTUHL REG	OPERATION ALLIED FORCE-LANDSTUHL REG MEDCE	LANDSTUHL REGIONAL MEDCEN	GM		LANDSTUHL	09180		13	N	7304				N
7305	3235A		N	DENTAL	BRDCL 2ND BN CAMP LEJEUNE	BRDCL 2ND BN CAMP LEJEUNE	CAMP LEJEUNE	US	NC		28547		02	Y	0492				N
7306		3U46J	A	VETCL	PBO LOS ANGELES VET FACILITY	PBO LOS ANGELES (CA)	FT IRWIN	US	CA	LOS ANGELES	90021	1941	09	Y	0131	0131			N
7307			A	CLINIC	LA POINTE HEALTH CLINIC-FT CAMPBELL	LA POINTE HEALTH CLINIC	FT CAMPBELL	US	KY	FT CAMPBELL	42223		05	Y	0060	0060		SERMC	Y
7308			A	DENTAL	USADC-ONE STOP CLINIC FT BRAGG	USADC-ONE STOP CLINIC FT BRAGG	FT. BRAGG	US	NC	FT BRAGG	28307		02	Y	0089	0089		NARMC	N
7309			A	DENTAL	USADC-CHILHI FT SHAFTER	USADC-CHILHI	FT. SHAFTER	US	HI	FT SHAFTER	96858		12	Y	0052	0052		PRMC	N
7310			A	DENTAL	USADC-CAMP SHELBY DEN CLIN #6	USADC-CAMP SHELBY DENTAL CLINIC #6	CAMP SHELBY	US	MS	CAMP SHELBY			04	Y	0003	0003		SERMC	N
7311			A	DENTAL	USADC-HOSP DEN CLIN (EVANS)	USADC-HOSPITAL DENTAL CLINIC (EVANS)	FT. CARSON	US	CO	FORT CARSON	80913		08	Y	0032	0032		GPRMC	N
7312			A	DENTAL	USADC-HOSP (WALTER REED HOSP)	USADC-HOSPITAL DENTAL CLINIC (WRAMC)	WALTER REED	US	DC	WASHINGTON	20307		01	Y	0037	0037		NARMC	N
7313			A	DENTAL	USADC-ANDREW RADER DC FT MYER	USADC-ANDREW RADER DENTAL CLINIC	FT MYER	US	VA	FT MYER	22211		01	Y	0037	0037		NARMC	N
7314			A	DENTAL	USADC-FT MCNAIR DENTAL CLINIC	USADC-FT MCNAIR DENTAL CLINIC	FT MCNAIR	US	DC	FT MCNAIR	20319		01	Y	0037	0037		NARMC	N
7315			A	DENTAL	USADC-RECEPTION STATION	USADC-RECEPTION STATION	FT BENNING	US	GA	FT BENNING	31905		03	Y	0048	0048		SERMC	N
7316			A	DENTAL	USADC-CAMP DAHLONEGA	USADC-#7 MERRILL CAMP DAHLONEGA	FT BENNING	US	GA	FT BENNING	30533		03	Y	0048	0048		SERMC	N
7317			A	DENTAL	USADC-HUNTER ARMY AIRFIELD	USADC-HUNTER ARMY AIRFIELD DENTAL CLINIC	HUNTER ARMY AIRFIELD	US	GA	HUNTER ARMY AIRFIELD	31409		03	Y	0049	0049		SERMC	N
7318			A	DENTAL	USADC-IRELAND HOSPITAL DC	USADC-HOSPITAL DENTAL CLINIC #4 (IRELAND)	FT KNOX	US	KY	FT KNOX	40121		05	Y	0061	0061		SERMC	N
7319			A	DENTAL	USADC-FT DETRICK	USADC-FT DETRICK DENTAL CLINIC	FT DETRICK	US	MD	FT DETRICK	21702		01	Y	0069	0069		NARMC	N
7320			A	DENTAL	USADC-HOSPITAL DENTAL	USADC-HOSPITAL (GEN LEONARD WOOD)	FT. LEONARD WOOD	US	MO	FT LEONARD WOOD	65473		08	Y	0075	0075		GPRMC	N
7321			A	DENTAL	USADC-PICATINNY DC DOVER	USADC-PICATINNY DENTAL CLINIC	PICATINNY ARSENAL	US	NJ	DOVER	07801		01	Y	0086	0086		NARMC	N
7322			A	DENTAL	USADC-ONE STOP FT SILL	USADC-ONE STOP TRAINING	FT SILL	US	OK	FT SILL	73503		06	Y	0098	0098		GPRMC	N
7323			A	DENTAL	USADC-HOSPITAL DC BAMC FT SAM	USADC-ORAL SURGERY DENTAL	FT. SAM HOUSTON	US	TX	FT SAM HOUSTON	78234		06	Y	0109	0109		GPRMC	N
7324			A	DENTAL	USADC-HOSPITAL DC FT EUSTIS	USADC-HOSPITAL DENTAL CLINIC FT EUSTIS	FT. EUSTIS	US	VA	FT EUSTIS	23604		02	Y	0121	0121		NARMC	N
7325			A	DENTAL	USADC-HOSPITAL DC FT BELVOIR	USADC-HOSPITAL DENTAL CLINIC FT BELVOIR	FT. BELVOIR	US	VA	FT BELVOIR	22060		01	Y	0123	0123		NARMC	N
7326			A	DENTAL	USADC-CDI FT LEWIS	USADC-CDI FT LEWIS	FT. LEWIS	US	WA	FT LEWIS	98431		11	Y	0125	0125		WRMC	N
7327			A	DENTAL	USADC-HOSPITAL	USADC-HOSPITAL DENTAL CLINIC	FT. LEWIS	US	WA	FT LEWIS	98431		11	Y	0125	0125		WRMC	N
7328			A	DENTAL	USADC-POM DENTAL CLINIC	USADC-PRESIDIO OF MONTERREY DENTAL CLINIC	MONTERREY	US	CA	MONTERREY	93944		10	Y	0125	0125		WRMC	N
7329			A	DENTAL	USADC-#1	USADC-#1	FT IRWIN	US	CA	FT IRWIN	92310		09	Y	0131	0131		WRMC	N
7330			A	DENTAL	USADC-HOSP LANDSTUHL GERMANY	USADC-HOSPITAL DC LANDSTUHL	LANDSTUHL	GM		LANDSTUHL	09180		13	N	0607	0607		ERMC	N
7331			A	DENTAL	USADC-DENTAL INPROCESSING SEOU	USADC-DENTAL INPROCESSING SEOUL	KOREA	KS		SEOUL	96205		14	N	0612	0612			N
7332			A	DENTAL	USADC-CAMP EDWARDS	USADC-CAMP EDWARDS	CAMP EDWARDS	KS		MUNSAN	96251		14	N	0612	0612			N
7333		W3UZ10	A	DENTAL	USADC OKUBO FT. LEWIS	USADC OKUBO FT. LEWIS	FT. LEWIS	US	WA	FT LEWIS	98431		11	Y	0125	0125		WRMC	N
7334			A	DENTAL	USADC-6 FT. STEWART	USADC-6 FT. STEWART	FT. STEWART	US	GA		31314		03	Y	0049	0049		SERMC	N
7335			A	DENTAL	SOUTHCOM DC	SOUTHCOM DC	FT GORDON	US	FL	MIAMI	33172		03	Y	0047	0047		SERMC	N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
7400			A	ADMIN	10TH SF GP	10TH SF GP	PATCH BKS	GM		STUTTGART	09131		13	N	7400				N
7401			A	ADMIN	V CORPS	V CORPS	CAMPBELL BKS	GM		HEIDELBERG	09102		13	N	7401				N
7402			A	ADMIN	1 AD	1 AD	WIESBADEN ARMY AIR FIELD	GM		WIESBADEN	09096		13	N	7402				N
7403			A	ADMIN	1 ID	1 ID	LEIGHTON BKS	GM		WUERZBURG	09244		13	N	7403				N
7404			A	ADMIN	SETAF	SETAF	EDERLE BKS	IT		VICENZA	09630		13	N	7404				N
7405			A	ADMIN	7 ATC	7 ATC	HOHENFELS CMTC	GM		HOHENFELS	09173		13	N	7405				N
7406		WH28AA	A	CLINIC	1 AD DIVARTY CAS (TOE)	1 AD DIVARTY CAS (TOE)	SMITH BKS	GM		BAUMHOLDER	09340		13	N	7402				N
7407		WAETAA	A	CLINIC	1/1CAV (TOE)	1/1CAV (TOE)	HC	GM		BUEDINGEN	09076		13	N	7402				N
7408		WAPYAA	A	CLINIC	1/35 AR (TOE)	1/35 AR (TOE)	SMITH BKS	GM		BAUMHOLDER	09340		13	N	7402				N
7409		WAPSAA	A	CLINIC	1/6 IN (TOE)	1/6 IN (TOE)	SMITH BKS	GM		BAUMHOLDER	09340		13	N	7402				N
7410		WDKXTO	A	CLINIC	1/94 FA (TOE)	1/94 FA (TOE)	STRASSBURG BKS	GM		IDAR OBERSTEIN	09034		13	N	7402				N
7411		WGM8AA	A	CLINIC	1-4 ADA (TOE)	1-4 ADA (TOE)	MCCULLY BKS	GM		WACKERNHEIM	09185		13	N	7402				N
7412		WAEL99	A	CLINIC	1st BDE CAS (TOE)	1st BDE CAS (TOE)	RAY BKS	GM		FRIEDBERG	09074		13	N	7402				N
7413		WAEQAA	A	CLINIC	2/3 FA (TOE)	2/3 FA (TOE)	DEPOT BKS	GM		GIESSEN	09045		13	N	7402				N
7414		WAPWAA	A	CLINIC	2/6 IN (TOE)	2/6 IN (TOE)	SMITH BKS	GM		BAUMHOLDER	09340		13	N	7402				N
7415		WH98AA	A	CLINIC	47th FSB (TOE)	47th FSB (TOE)	SMITH BKS	GM		BAUMHOLDER	09340		13	N	7402				N
7416		WDJUAA	A	CLINIC	4th BDE AVN (TOE)	4th BDE AVN (TOE)	FLIEGERHORST BKS	GM		HANAU	09165		13	N	7402				N
7417		WAF6AA	A	CLINIC	1 ID DIV CAS (TOE)	1 ID DIV CAS (TOE)	WARNER BKS	GM		BAMBERG	09139		13	N	7403				N
7418		WAM4AA	A	CLINIC	1/18 IN (TOE)	1/18 IN (TOE)	CONN BKS	GM		SCHWEINFURT	09033		13	N	7403				N
7419		WAM3AA	A	CLINIC	1/26 IN (TOE)	1/26 IN (TOE)	LEDWARD BKS	GM		SCHWEINFURT	09033		13	N	7403				N
7420		WAFXAA	A	CLINIC	1/63 AR (TOE)	1/63 AR (TOE)	ROSE BKS	GM		VILSECK	09112		13	N	7403				N
7421		WAM0AA	A	CLINIC	1/7 FA (TOE)	1/7 FA (TOE)	LEDWARD BKS	GM		SCHWEINFURT	09033		13	N	7403				N
7422		WAM8AA	A	CLINIC	1/77 AR (TOE)	1/77 AR (TOE)	CONN BKS	GM		SCHWEINFURT	09033		13	N	7403				N
7423		WAC4AA	A	CLINIC	2/2 IN (TOE)	2/2 IN (TOE)	ROSE BKS	GM		VILSECK	09112		13	N	7403				N
7424		WAC6AA	A	CLINIC	2/63 AR (TOE)	2/63 AR (TOE)	ROSE BKS	GM		VILSECK	09112		13	N	7403				N
7425		WH51AA	A	CLINIC	201st FSB (TOE)	201st FSB (TOE)	ROSE BKS	GM		VILSECK	09112		13	N	7403				N
7426		WAMVAA	A	CLINIC	2nd BDE CAS (TOE)	2nd BDE CAS (TOE)	CONN BKS	GM		SCHWEINFURT	09033		13	N	7403				N
7427		WH12AA	A	CLINIC	4/3 ADA (TOE)	4/3 ADA (TOE)	LARSON BKS	GM		KITZINGEN	09225		13	N	7403				N
7428		WDJYAA	A	CLINIC	701st MSB (TOE)	701st MSB (TOE)	HARVEY BKS	GM		KITZINGEN	09031		13	N	7403				N
7429		WHO9AA	A	CLINIC	1/10th SF (TOE)	1/10th SF (TOE)	PATCH BKS	GM		STUTTGART	09131		13	N	7400				N
7430		WJCUAA	A	CLINIC	1/4 IN (TOE)	1/4 IN (TOE)	HOHENFELS	GM		HOHENFELS	09173		13	N	7405				N
7431		WABPAA	A	CLINIC	1/508th IN (TOE)	1/508th IN (TOE)	EDERLE BKS	IT		VICENZA	09630		13	N	7404				N
7432		WAKRAA	A	CLINIC	1/27 FA (TOE)	1/27 FA (TOE)	HC	GM		BABENHAUSEN	09089		13	N	7401				N
7433		WBVCAA	A	CLINIC	1st MI (TOE)	1st MI (TOE)	WAAF	GM		WIESBADEN	09096		13	N	7401				N
7434		WHQCAA	A	CLINIC	5/7 ADA (TOE)	5/7 ADA (TOE)	GROSSAUHEIM BKS	GM		HANAU	09165		13	N	7401				N
7435		WAW0T0	A	CLINIC	6/52 ADA (TOE)	6/52 ADA (TOE)	SHIPTON BKS	GM		ANSBACH	09264		13	N	7401				N
7436		WBAJAA	A	CLINIC	94th ENG (TOE)	94th ENG (TOE)	ROSE BKS	GM		VILSECK	09112		13	N	7401				N
7901			M	TPR	REMOTE 01	REMOTE 01	WALTER REED AMC	US	DC		20307		01	Y	6901				N
7902			M	TPR	REMOTE 02	REMOTE 02	TMAR 2	US	VA		23513		02	Y	6902				Y
7903			M	TPR	REMOTE 03	REMOTE 03	EISENHOWER AMC	US	GA		30905		03	Y	6903				Y
7904			M	TPR	REMOTE 04	REMOTE 04	KEESLER MEDICAL CENTER	US	MS		39534		04	Y	6904				Y
7905			M	TPR	REMOTE 05	REMOTE 05	WRIGHT-PATTERSON MEDICAL CENTER	US	OH		45433		05	Y	6905				N
7906			M	TPR	REMOTE 06	REMOTE 06	WILFORD HALL MEDICAL CENTER	US	TX		78230		06	Y	6906				Y
7907			M	TPR	REMOTE 07	REMOTE 07	FORT CARSON	US	CO		80918		08	Y	6907				N
7908			M	TPR	REMOTE 08	REMOTE 08	FORT CARSON	US	CO		80918		08	Y	6908				Y
7909			M	TPR	REMOTE 09	REMOTE 09	SAN DIEGO NH	US	CA		92134		09	Y	6909				Y
7910			M	TPR	REMOTE 10	REMOTE 10	TRAVIS AFB MEDICAL CENTER	US	CA		94535		10	Y	6910				Y
7911			M	TPR	REMOTE 11	REMOTE 11	MADIGAN AMC	US	WA		98431		11	Y	6911				Y
7912			M	TPR	REMOTE 12	REMOTE 12	TRIPLER AMC	US	HI		96859		12	Y	6912				Y
7916			M	TPR	REMOTE AK-ALASKA	REMOTE AK-ALASKA	ELMENDORF AFB HOSPITAL	US	AK		99506		12	Y	6916				Y
8000			M		8000-8200 USED FOR TSC-PCM			XY					00	N					N
8001			M	TSCPCM	74TH MED GROUP-TSC PCM	74TH MED GROUP-WRIGHT PATTERSON TSC PCM	WRIGHT-PATTERSON AFB	US	OH	WRIGHT-PATTERSON	45433	5300	05	Y	6905				Y
8002			M	TSCPCM	SCOTT MED CENTER TSC-PCM	SCOTT MEDICAL CENTER TSC-PCM	SCOTT AFB	US	IL	SCOTT AFB	62225	5300	05	Y	6905				Y
8003			M	TSCPCM	NAV HOSP GREAT LAKES TSC-PCM	NAVAL HOSPITAL GREAT LAKES TSC-PCM	GREAT LAKES NAVAL BASE	US	IL	GREAT LAKES NAVAL BASE	60088	5000	05	Y	6905				Y
8004			M	TSCPCM	BLANCHFIELD ARMY HOSP TSC-PCM	BLANCHFIELD ARMY HOSPITAL TSC-PCM	FORT CAMPBELL	US	KY	FORT CAMPBELL	42223	5349	05	Y	6905				Y
8005			M	TSCPCM	IRELAND ACH-KNOX TSC-PCM	IRELAND ARMY COMMUNITY HOSPITAL TSC-PCM	FORT KNOX	US	KY	FORT KNOX			05	Y	6905				Y
8006			M	TSCPCM	PORTSMOUTH VA-MCS-PCM	PORTSMOUTH VA-MCS CONTRACTOR PCM	PORTSMOUTH VA	US	VA				02	Y	6902				Y

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
8007			M	TSCPCM	CAMP LEJEUNE-MCS-PCM	CAMP LEJUENE MCS CONTRACTOR PCM	CAMP LEJEUNE	US	NC	CAMP LEJEUNE			02	Y	6902				Y
8008			M	TSCPCM	SEYMOUR JOHNSON AFB-MCS-PCM	SEYMOUR JOHNSON AFB MCS CONTRACTOR PCM	SEYMOUR JOHNSON AFB	US	NC				02	Y	6902				Y
8009			M	TSCPCM	FT BRAGG-MCS-PCM	FT BRAGG MCS CONTRACTOR PCM	FORT BRAGG	US	NC	FORT BRAGG			02	Y	6902				Y
8010			M	TSCPCM	89TH MED GRP ANDREWS TSC-PCM	89TH MEDICAL GROUP TSC-PCM	ANDREWS AFB	US	MD	WASHINGTON D.C.	20331		01	Y	6901				Y
8011			M	TSCPCM	305TH MED GRP MCQUIRE TSC-PCM	305TH MEDICAL GROUP TSC-PCM	MCQUIRE AFB	US	NJ	TRENTON	08641		01	Y	6901				Y
8012			M	TSCPCM	66TH MED GRP HANSCOM TSC-PCM	66TH MEDICAL GROUP TSC-PCM	HANSCOM AFB	US	MA	BOSTON	01731		01	Y	6901				Y
8013			M	TSCPCM	436TH MED GRP DOVER TSC-PCM	436TH MEDICAL GROUP TSC-PCM	DOVER AFB	US	DE	DOVER			01	Y	6901				Y
8014			M	TSCPCM	WALTER REED AMC TSC-PCM	WALTER REED ARMY MEDICAL CENTER TSC-PCM	WASHINGTON D.C.	US	DC	WASHINGTON	20307		01	Y	6901				N
8015			M	TSCPCM	KELLER ACH TSC-PCM	KELLER ACH TSC-PCM	WEST POINT	US	NY	WEST POINT	10996		01	Y	6901				Y
8016			M	TSCPCM	GUTHRIE AHC-FT. DRUM TSC-PCM	GUTHRIE AHC TSC-PCM	FORT DRUM	US	NY	WATERTOWN	13601		01	Y	6901				Y
8017			M	TSCPCM	NNMC BETHESDA TSC-PCM	NNMC BETHESDA TSC-PCM	BETHESDA	US	MD	BETHESDA	20814		01	Y	6901				N
8018			M	TSCPCM	NAVAMBCARECEN GROTON TSC-PCM	NAVAL AMBULATORY CARE CENTER TSC-PCM	GROTON	US	CT	GROTON			01	Y	6901				Y
8019			M	TSCPCM	CHANUTE AFB(RANTOUL) TSC-PCM	CHANUTE AFB(RANTOUL) TSC-PCM		US	IL				05	Y	6905				N
8020			M	TSCPCM	FT BENJAMIN HARRISON TSC-PCM	FT BENJAMIN HARRISON(INDIANAPOLIS) TSC-PCM		US	IN				05	Y	6905				N
8021			M	TSCPCM	GRISSOM AFB(PERU) TSC-PCM	GRISSOM AFB(PERU) TSC-PCM		US	IN				05	Y	6905				N
8022			M	TSCPCM	KI SAWYER AFB(GWINN) TSC-PCM	KI SAWYER AFB(GWINN) TSC-PCM		US	MI				05	Y	6905				N
8023			M	TSCPCM	WURTSMITH AFB(OSCODA) TSC-PCM	WURTSMITH AFB(OSCODA) TSC-PCM		US	MI				05	Y	6905				N
8024			M	TSCPCM	AKRON/CANTON TSC-PCM	AKRON/CANTON TSC-PCM		US	OH				05	Y	6905				N
8025			M	TSCPCM	CHICAGO/GARY TSC-PCM	CHICAGO/GARY TSC-PCM		US	IL				05	Y	6905				N
8026			M	TSCPCM	CINCINNATI TSC-PCM	CINCINNATI TSC-PCM		US	OH				05	Y	6905				N
8027			M	TSCPCM	CLEVELAND TSC-PCM	CLEVELAND TSC-PCM		US	OH				05	Y	6905				N
8028			M	TSCPCM	COLUMBUS TSC-PCM	COLUMBUS TSC-PCM		US	OH				05	Y	6905				N
8029			M	TSCPCM	DETROIT TSC-PCM	DETROIT TSC-PCM		US	MI				05	Y	6905				N
8030			M	INACT	LANGLEY AFB TSC-PCM	LANGLEY AFB TSC-PCM	LANGLEY AFB	US	VA	HAMPTON			02	Y	6902				N
8031			M	TSCPCM	NH CHERRY POINT TSC-PCM	NH CHERRY POINT TSC-PCM	NH CHERRY POINT	US	NC	CHERRY POINT			02	Y	6902				N
8032			M	INACT	FORT LEE TSC-PCM	FORT LEE TSC-PCM	FORT LEE	US	VA	FORT LEE			02	Y	6902				N
8033			M	INACT	FORT EUSTIS TSC-PCM	FORT EUSTIS TSC-PCM	FORT EUSTIS	US	VA	FORT EUSTIS			02	Y	6902				N
8034			M	TSCPCM	MILWAUKEE TSC-PCM	MILWAUKEE TSC-PCM		US	WI				05	Y	6905				N
8035			M	TSCPCM	ST LOUIS TSC-PCM	ST LOUIS TSC-PCM		US	MO				05	Y	6905				N
8036			M	TSCPCM	YOUNGSTOWN TSC-PCM	YOUNGSTOWN TSC-PCM		US	OH				05	Y	6905				N
8500		W3U4B1	A	VETCL	NORTH ATLANTIC REG VET CMD	NA RVC-WRAMC (DC)	WALTER REED	US	DC	WASHINGTON	20307		01	Y	0037	0037			N
8501		W3U4B2	A	VETCL	NATL CAPITAL DISTRICT VET CMD	NATIONAL CAPITAL DVC-FT BELVOIR (VA)	FT BELVOIR	US	VA	FT BELVOIR	22060		01	Y	0123	0123			N
8502		W3U4B2	A	VETCL	FT BELVOIR VETERINARY FACILITY	FT BELVOIR VET FACILITY (VA)	FT BELVOIR	US	VA	FT BELVOIR	22060		01	Y	0123	0123			N
8503		W3U488	A	VETCL	DAHLGREN FI VETERINARY FAC	DAHLGREN VET FACILITY (VA)	DAHLGREN	US	VA	DAHLGREN	22448		01	Y	0123	0123			N
8504		W3U4B7	A	VETCL	QUANTICO VETERINARY FACILITY	QUANTICO VET FACILITY	QUANTICO	US	VA	QUANTICO	22134		01	Y	0123	0123			N
8505		W3U4	A	VETCL	AP HILL FI VETERINARY FACILITY	AP HILL VET FACILITY (VA)	FT AP HILL	US	VA	AP HILL	22427		01	Y	0123	0123			N
8506		W3U4BO	A	VETCL	ANDREWS VETERINARY FACILITY	ANDREWS VET FACILITY (DC)	FT MYER	US	VA	WASHINGTON DC	22211		01	Y	0123	0123			N
8507		W3U4BA	A	VETCL	PATUXENT FI VETERINARY FAC	PATUXENT VET FACILITY (MD)	PATUXENT RIVER	US	MD	PATUXENT RIVER	20670		01	Y	0123	0123			N
8508		W3U4BC	A	VETCL	JESSUP SUPPLY POINT	JESSUP SUPPLY POINT		US	MD	JESSUP	20794		01	Y	0123	0123			N
8509		W3U4BE	A	VETCL	FT MYER VETERINARY FACILITY	FT MYER VET FACILIT (VA)	FT MYER	US	VA	WASHINGTON DC	22211		01	Y	0123	0123			N
8510		W3U49V	A	VETCL	FRONT ROYAL VETERINARY FAC	FRONT ROYAL VET FACILITY		US	VA	FRONT ROYAL	22630		01	Y	0123	0123			N
8511		W3U4BK	A	VETCL	FOREST GLEN VETERINARY FAC	FOREST GLEN VET FACILITY (MD)	WRAMC	US	MD	SILVERSPRING	20910		01	Y	0123	0123			N
8512		W3U41A	A	VETCL	DETRICK VETERINARY FACILITY	DETRICK VET FACILITY	FT DETRICK	US	MD	FREDERICK	21701		01	Y	0123	0123			N
8513		W3U4BP	A	VETCL	FT MEADE VETERINARY FACILITY	FT MEADE VET FACILITY (MD)	FT MEADE	US	MD	FT MEADE	20755		01	Y	0123	0123			N
8514		W3U4BS	A	VETCL	ANNAPOLIS VETERINARY FACILITY	ANNAPOLIS VET FACILITY (MD)	ANNAPOLIS	US	MD	ANNAPOLIS	21402		01	Y	0123	0123			N
8515		W3U4BV	A	VETCL	ABERDEEN PROVING GRND VET FAC	ABERDEEN PROVING GR VET FACILITY (MD)	APG	US	MD	APG	21005		01	Y	0123	0123			N
8516		W3U4BY	A	VETCL	EDGEWOOD VETERINARY FACILITY	EDGEWOOD VET FACILITY	EDGEWOOD ARSENAL	US	MD	EDGEWOOD ARSENAL	21010		01	Y	0123	0123			N
8517		W3U41B	A	VETCL	DOVER AFB VETERINARY FACILITY	DOVER AFB VET FACILITY (DE)	DOVER AFB	US	DE	DOVER	19901		01	Y	0123	0123			N
8518		W3U4BU	A	VETCL	ALLEGHENY DISTRICT VET FAC	ALLEGHENY DVC CARLISLE BARRACKS (PA)	CARLISLE BARRACKS	US	PA	CARLISLE BARRACKS	17013		01	Y	0069	0069			N
8519		W3U41F	A	VETCL	KELLY SUPPLY FACILITY VET FAC	KELLY SUPPLY FACILITY	KELLY SUPPLY FACILITY	US	PA	OAKDALE	15071		01	Y	0069	0069			N
8520		W3U41G	A	VETCL	NEW CUMBERLAND VETERINARY FAC	DEFENSE DIST SUSQUEHANNE-PA	NEW CUMBERLAND DEPOT	US	PA	NEW CUMBERLAND	17070		01	Y	0069	0069			N
8521		W3U41H	A	VETCL	FT INDIANTOWN GAP FI VET FAC	FT INDIANTOWN GAP VET FACILITY (PA)	INDIANTOWN GAP	US	PA	ANNEVILLE	17003		01	Y	0069	0069			N
8522		W3U41J	A	VETCL	TOBYHANNA ARMY DEPOT FI VET FA	TOBYHANNA VET FACILITY (PA)	TOBYHANNA ARMY DEPOT	US	PA	TOBYHANNA AD	18466		01	Y	0069	0069			N
8523		W3U41K	A	VETCL	MECHANICSBURG FI VET FACILITY	MECHANICSBURG VET FACILITY (PA)	MECHANICSBURG	US	PA	MECHANICSBURG	17055		01	Y	0069	0069			N
8524		W3U4	A	VETCL	LETTERKENNY AD VETERINARY FAC	LETTERKENNY VET FACILITY (PA)	LETTERKENNY AD	US	PA	CHAMBERSBURG	17201		01	Y	0069	0069			N
8525		W3U41P	A	VETCL	FT DRUM VETERINARY FACILITY	FT DRUM VET FACILITY (NY)	FT DRUM	US	NY	WATERTOWN	13601		01	Y	0330	0330			N
8526		W3U41U	A	VETCL	SCOTIA NAVY FI VETERINARY FAC	SCOTIA NAVY VET FACILITY (NY)	SCOTIA NAU	US	NY	SCHENECTADY	12302		01	Y	0086	0086			N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
8527		W3U41W	A	VETCL	FT KNOX VETERINARY FACILITY	FT KNOX VET FACILITY (KY)	FT KNOX	US	KY	FT KNOX	40121		05	Y	0061	0061			N
8528		W3U44Z	A	VETCL	HARRISON VILLAGE FI VET FAC	HARRISON VILLAGE SEC (IN)	FT BENJAMIN HARRISON	US	IN	FT BENJAMIN HARRISON	46216		05	Y	0061	0061			N
8529		W3U425	A	VETCL	SCOTT AFB VETERINARY FACILITY	SCOTT AFB VET FACILITY (IL)	SCOTT AFB	US	IL	BELLVILLE	62225		05	Y	0061	0061			N
8530		W3U426	A	VETCL	GRANITE CITY FI VETERINARY FAC	GRANITE CITY VET FACILITY (IL)	MELVIN C PRICE SUPPORT CTR	US	IL	GRANITE CITY	62032		05	Y	0061	0061			N
8531		W3U41Z	A	VETCL	WRIGHT-PATTERSON VETERINARY FA	WRIGHT-PATTERSON VET FACILITY-(OH)	WRIGHT-PATTERSON AFB	US	OH	FAIRBORN	45433		05	Y	0061	0061			N
8532		W3U42C	A	VETCL	SELFRIDGE ANGB FI VETERINARY F	SELFRIDGE ANGB VET FACILITY (MI)	SELFRIDGE ANGB	US	MI	SELFRIDGE ANGB	48045		05	Y	0061	0061			N
8533		W3U4	A	VETCL	CAMP ATTERBURY VETERINARY FAC	CAMP ATTERBURY VET FACILITY (IN)	CAMP ATTERBURY	US	IN	EDINBURG	46124		05	Y	0061	0061			N
8534		W3U4	A	VETCL	CRANE NWS VETERINARY FACILITY	CRANE NWS VET FACILITY (IN)	CRANE NWS	US	IN	CRANE	47522		05	Y	0061	0061			N
8535		W3U4	A	VETCL	CAMP GRAYLING VETERINARY FACIL	CAMP GRAYLING VET FACILITY (MI)	CAMP GRAYLING	US	MI	CAMP GRAYLING	49739		05	Y	0061	0061			N
8536		W3U427	A	VETCL	GREAT LAKES VETERINARY FACILIT	GREAT LASES VET FACILITY (IL)	GREAT LAKES	US	IL	GREAT LAKES	60088		05	Y	0061	0061			N
8537		W3U431	A	VETCL	FT MCCOY FI VETERINARY FACILIT	FT MCCOY VET FACILITY (WI)	FT MCCOY	US	WI	SPARTA	54659		05	Y	0061	0061			N
8538		W3U432	A	VETCL	ROCK ISLAND FI VETERINARY FACI	ROCK ISLAND VET FACILITY (IL)	ROCK ISLAND ARSENAL	US	IL	ROCK ISLAND ARSENAL	61299		05	Y	0061	0061			N
8539		W3U430	A	VETCL	CHICAGO TERMINAL MARKET VET FA	CHICAGO TERMINAL MARKET VET FACILITY	CHICAGO	US	IL	CHICAGO	60608		05	Y	0061	0061			N
8540		W3U4	A	VETCL	CAMP RIPLEY VETERINARY FACILIT	CAMP RIPLEY VET FACILITY (MN)	CAMP RIPLEY	US	MN	BRAINERD	56401		08	Y	0061	0061			N
8541		W3U42H	A	VETCL	NORTHEAST DISTRICT VET CMD	NORTHEAST DVC-FT MONMOUTH (NJ)	FT MONMOUTH	US	NJ	FT MONMOUTH	07703		01	Y	0086	0086			N
8542		W3U42H	A	VETCL	FT MONMOUTH VETERINARY FACILIT	MONMOUTH VET FACILITY (NJ)	FT MONMOUTH	US	NJ	FT MONMOUTH	07703		01	Y	0086	0086			N
8543		W3U43D	A	VETCL	BRUNSWICK VETERINARY FACILITY	BRUNSWICK VET FACILITY (ME)	BRUNSWICK	US	ME	BRUNSWICK	04011		01	Y	0086	0086			N
8544		W3U43G	A	VETCL	HANSCOM AFB VETERINARY FACILIT	HANSCOM AFB VET FACILITY (MA)	HANSCOM AFB	US	MA	BOSTON	01731		01	Y	0086	0086			N
8545		W3U43H	A	VETCL	NEW HAMPSHIRE FI VET FACILITY	NEW HAMPSHIRE VET FACILITY	PORTSMOUTH NH	US	NH	PORTSMOUTH	03804		01	Y	0086	0086			N
8546		W3U43J	A	VETCL	NEW LONDON VETERINARY FACILITY	NEW LONDON VET FACILITY (CT)	NEW LONDON	US	CT	NEW LONDON	06320		01	Y	0086	0086			N
8547		W3U43M	A	VETCL	NEWPORT FI VETERINARY FACILITY	NEWPORT VET FACILITY (RI)	NEWPORT	US	RI	NEWPORT	02840		01	Y	0086	0086			N
8548		W3U43P	A	VETCL	DLA SUPPLY POINT VET FACILITY	DLA SUPPLY POINT VET FACILITY (RI)	AVON	US	MA	AVON SUPPLY POINT	02332		01	Y	0086	0086			N
8549		W3U43J	A	VETCL	MITCHELL FIELD VET FACILITY	MITCHELL FIELD VET FACILITY (NY)	WEST POINT	US	NY	GARDEN CITY	11530		01	Y	0086	0086			N
8550		W3U437	A	VETCL	WEST POINT VETERINARY FACILITY	WEST POINT VET FACILITY (NY)	WEST POINT	US	NY	WEST POINT	10996		01	Y	0086	0086			N
8551		W3U42X	A	VETCL	MCGUIRE/DIX VETERINARY FACILIT	MCQUIRE/DIX VET FACILITY (NJ)	FT DIX	US	NJ	FT DIX	08640		01	Y	0086	0086			N
8552		W3U42Y	A	VETCL	LAKEHURST NVL STATN FI VET FAC	LAKEHURST NAVAL STATION VET FACILITY (NJ)	LAKEHURST	US	NJ	LAKEHURST	08733		01	Y	0086	0086			N
8553		W3U42X	A	VETCL	PICATINNY VET FACILITY	PICATINNY VET FACILITY (NJ)	WEST POINT	US	NJ	PICATINNY ARSENAL	07806		01	Y	0086	0086			N
8554		W3U43C	A	VETCL	AZORE VETERINARY FACILITY	AZORE VET FACILITY	AZORES	PO		AZORES			13	N	0086	0086			N
8555		W3U42L	A	VETCL	PHILADELPHIA SUPPLY PT VET FAC	PHILADELPHIA SUPPLY POINT VET FACILITY (PA	PHILADELPHIA	US	PA	PHILADELPHIA	19112		01	Y	0086	0086			N
8556		W3U43C	A	VETCL	FT. HAMILTON VET FACILITY	FT. HAMILTON VET FACILITY (NY)	WEST POINT	US	NY	BROOKLYN	11252		01	Y	0086	0086			N
8557		W3U43W	A	VETCL	MID-ATLANTIC DISTRICT VET CMD	MID-ATLANTIC DVC-FT EUSTIS (VA)	FT EUSTIS	US	VA	FT EUSTIS	23604		02	Y	0121	0121			N
8558		W3U43W	A	VETCL	PENINSULA VETERINARY FACILITY	PENINSULA VET FACILITY (VA)	FT EUSTIS	US	VA	FT EUSTIS	23604		02	Y	0121	0121			N
8559		W3U43W	A	VETCL	GLOUCESTER FI VETERINARY FACIT	GLOUCESTER VET FACILITY (VA)	GLOUCESTER	US	VA	GLOUCESTER	23061		02	Y	0121	0121			N
8560		W3U43W	A	VETCL	FT EUSTIS FI VETERINARY FACILI	FT EUSTIS VET FACILITY (VA)	FT EUSTIS	US	VA	FT EUSTIS VET FACILITY (VA)	23604		02	Y	0121	0121			N
8561		W3U43W	A	VETCL	FT MONROE FI VETERINARY FACILI	FT MONROE VET FACILITY (VA)	FT MONROE	US	VA	FT MONROE	23651		02	Y	0121	0121			N
8562		W3U49W	A	VETCL	LANGLEY AFB VETERINARY FACILIT	LANGLEY AFB VET FACILITY (VA)	LANGLEY AFB	US	VA	HAMPTON	23665		02	Y	0121	0121			N
8563		W4U44F	A	VETCL	NORFOLK VETERINARY FACILITY	NORFOLK VET FACILITY (VA)	NORFOLK	US	VA	NORFOLK	23511		02	Y	0121	0121			N
8564		W3U44F	A	VETCL	PORTSMOUTH FI VETERINARY FACIL	PORTSMOUTH VET FACILITY (VA)	PORTSMOUTH	US	VA	PORTSMOUTH	23704		02	Y	0121	0121			N
8565		W3U44F	A	VETCL	LITTLE CREEK FI VETERINARY FAC	LITTL CREEK VET FACILITY (VA)	VIRGINIA BEACH	US	VA	VIRGINIA BEACH	23521		02	Y	0121	0121			N
8566		W3U44F	A	VETCL	OCEANA NVY AIR STN FI VET FAC	OCEANA NAS VET FACILITY (VA)	VIRGINIA BEACH	US	VA	VIRGINIA BEACH	23460		02	Y	0121	0121			N
8567		W3U44F	A	VETCL	FT STORY FI VETERINARY FACILIT	FT STORY VET FACILITY (VA)	FT STORY	US	VA	FT STORY	23459	5004	02	Y	0121	0121			N
8568		W3U44C	A	VETCL	FT LEE VETERINARY FACILITY	FT LEE VET FACILITY (VA)	FT LEE	US	VA	FT LEE	23801		02	Y	0121	0121			N
8569		W3U484	A	VETCL	RICHMOND FI VETERINARY FACILIT	RICHMOND VET FACILITY (VA)	RICHMOND	US	VA	RICHMOND	23219		02	Y	0121	0121			N
8570		W3U44M	A	VETCL	GITMO VET DETACHMENT	GUANTANAMO VET DET (CUBA)	GUANTANAMO BAY	CU		GUANTANAMO BAY	09593		15	N	0049	0049			N
8571		W3U44P	A	VETCL	FT BRAGG VETERINARY FACILITY	FT BRAGG VET FACILITY (NC)	FT BRAGG	US	NC	FT BRAGG	28307		02	Y	0089	0089			N
8572		W3U44S	A	VETCL	SEYMOUR JOHNSON AFB VET FAC	SEYMOUR JOHNSON AFB VET FACILITY	SEYMOUR JOHNSON AFB	US	NC	GOLDBORO	27531		02	Y	0089	0089			N
8573		W3U44T	A	VETCL	CHERRY POINT VETERINARY FACILI	CHERRY POINT VET FACILITY (NC)	CHERRY POINT	US	NC	CHERRY POINT	28533		02	Y	0089	0089			N
8574		W3U44V	A	VETCL	CAMP LEJEUNE VETERINARY FACILI	CAMP LEJEUNE VET FACILITY	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28545		02	Y	0089	0089			N
8575		W3U44V	A	VETCL	NEW RIVER FI VETERINARY FACILI	NEW RIVER VET FACILITY (NC)	CAMP LEJEUNE	US	NC	CAMP LEJEUNE	28545		02	Y	0089	0089			N
8576		W3U438	A	VETCL	NORTH WEST REGIONAL VET CMD	MAMC (WA) NW RVC HQ	FT LEWIS	US	WA	TACOMA	98433		11	Y	0125	0125			N
8577		W3U439	A	VETCL	NO CALIFORNIA DISTRICT VET CMD	NORTHERN CALIF DVC TRACY (CA)-NCDVC HQ	TRACY	US	CA	TRACY	95376		10	Y	0125	0125			N
8578		W3U439	A	VETCL	TRACY VETERINARY FACILITY	TRACY VET FACILITY (CA)	TRACY	US	CA	TRACY	95376		10	Y	0125	0125			N
8579		W3U442	A	VETCL	STOCKTON FI VETERINARY FACILIT	STOCKTON VET FACILITY	STOCKTON	US	CA	STOCKTON	95203		10	Y	0125	0125			N
8580		W3U449	A	VETCL	BEALE AFB VETERINARY FACILITY	BEALE AFB VET FACILITY (CA)	BEALE AFB	US	CA	MARYSVILLE	95903		10	Y	0125	0125			N
8581		W3U450	A	VETCL	SACRAMENTO VETERINARY FACILITY	SACRAMENTO VET FACILITY	MCCLELLAN AFB	US	CA	SACRAMENTO	95652		10	Y	0125	0125			N
8582		W3U451	A	VETCL	FALLON NAVAL AIR STATN VET FAC	FALLON NAS VET FACILITY (NV)	FALLON	US	NV	FALLON	89406		07	Y	0125	0125			N
8583		W3U45	A	VETCL	TRAVIS AFB VETERINARY FACILITY	TRAVIS AFB VET FACILITY (CA)	TRAVIS AFB	US	CA	FAIRFIELD	94535		10	Y	0125	0125			N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
8584		W3U452	A	VETCL	NORTH BAY FI VETERINARY FACILI	NORTH BAY VET FACILITY	PRESIDIO OF SF	US	CA	SAN FRANCISCO	94129		10	Y	0125	0125			N
8585		W3U485	A	VETCL	BAY AREA SUPPORT POINT VET FAC	BAY AREA SP VET FACILITY	RICHMOND	US	CA	RICHMOND	94804		10	Y	0125	0125			N
8586		W3U455	A	VETCL	LEMOORE NAVAL AIR STAT VET FAC	LEMOORE NAS VET FACILITY (CA)	MONTREY	US	CA	MONTEREY	93940		10	Y	0125	0125			N
8587		W3U458	A	VETCL	MONTERY FI VETERINARY FACILITY	MONTERY VET FACILITY (CA)	MONTERY	US	CA	MONTERY	93940		10	Y	0125	0125			N
8588		W3U438	A	VETCL	PNW DISTRICT VET CMD	PACIFIC NW DVC FT LEWIS (WA)-PNDVC HQ	FT LEWIS	US	WA	TACOMA	98433		11	Y	0125	0125			N
8589		W3U438	A	VETCL	FT LEWIS VETERINARY FACILITY	FT LEWIS VET FACILITY (WA)	FT LEWIS	US	WA	TACOMA	98433		11	Y	0125	0125			N
8590		W3U464	A	VETCL	YAKIMA TRAINING CENTER-TISA VE	YAKIMA TRAINING CENTER TISA VET FAC (WA)	YAKIMA	US	WA	YAKIMA	98901		11	Y	0125	0125			N
8591		W3U469	A	VETCL	OLYMPIC VETERINARY FACILITY	OLYMPIC VET FACILITY (WA)	BANGOR	US	WA	SILVERDALE	98315		11	Y	0125	0125			N
8592		W3U469	A	VETCL	BANGOR VETERINARY FACILITY	BANGOR VET FACILITY (WA)	BANGOR	US	WA	SILVERDALE	98383		11	Y	0125	0125			N
8593		W3U472	A	VETCL	BREMERTON FI/COMM VET FACILITY	BREMERTON VET FACILITY (WA)	BREMERTON	US	WA	BREMERTON	98314		11	Y	0125	0125			N
8594		W3U465	A	VETCL	RANIER VETERINARY FACILITY	RANIER VET FACILITY (WA)	MCCHORD AFB	US	WA	TACOMA	98438		11	Y	0125	0125			N
8595		W3U465	A	VETCL	MCCHORD VETERINARY FACILITY	MCCHORD VET FACILITY (WA)	MCCHORD AFB	US	WA	ALGONA	98001		11	Y	0125	0125			N
8596		W3U487	A	VETCL	DLA SUPPLY POINT VETERINARY FA	DLA SUPPLY POINT VET FACILITY (WA)	MCCHORD AFB	US	WA	ALGONA	98001		11	Y	0125	0125			N
8597		W3U466	A	VETCL	FAIRCHILD AFB VETERINARY FACIL	FAIRCHILD AFB VET FACILITY (WA)	FAIRCHILD AFB	US	WA	SPOKANE	99011		11	Y	0125	0125			N
8598		W3U467	A	VETCL	MOUNTAIN HOME AFB VETERINARY F	MOUNTAIN HOME AFB VET FACILITY (ID)	MOUNTAIN HOME	US	ID	MOUNTAIN HOME	83648		08	Y	0125	0125			N
8599		W3U474	A	VETCL	CASCADE VETERINARY FACILITY	CASCADE VET FACILITY-WHIDBEY ISLAND	WHIDBEY NAS	US	WA	OAK HARBOR	98278		11	Y	0125	0125			N
8600		W3U486	A	VETCL	EVERETTE FI VETERINARY FACILIT	EVERETTE VET FACILITY (WA)	EVERETTE	US	WA	EVERETTE	98207		11	Y	0125	0125			N
8601		W3U478	A	VETCL	ALASKA DISTRICT VET CMD	ALASKA DVC FT WAINWRIGHT (AK)	FT WAINWRIGHT	US	AK	FT WAINWRIGHT	99703		12	Y	0005	0005			N
8602		W3U479	A	VETCL	FT RICHARDSON VETERINARY FACIL	FT RICHARDSON VET FACILITY (AK)	FT RICHARDSON	US	AK	FT RICHARDSON	99505		12	Y	0005	0005			N
8603		W3U481	A	VETCL	KODIAK FI VETERINARY FACILITY	KODIAK VET FACILITY (AK)	KODIAK	US	AK	KODIAK	99619		12	Y	0005	0005			N
8604		W3U478	A	VETCL	FT WAINWRIGHT VETERINARY FACIL	FT WAINWRIGHT VET FACILITY (AK)	FT WAINWRIGHT	US	AK	FT WAINWRIGHT	99703		12	Y	0005	0005			N
8605		W3U483	A	INACT	FT GREELY VETERINARY FACILITY	FT GREELY VET FACILITY (AK)	FT GREELY	US	AK	FT GREELY	98733		12	Y	0005	0005			N
8606		W3U483	A	VETCL	EIELSON AFB VETERINARY FACILIT	EIELSON AFB VET FACILITY	EIELSON AFB	US	AK	EIELSON AFB	99702		12	Y	0005	0005			N
8607		W3U46A	A	VETCL	SO CALIFORNIA VETERINARY FACIL	SC SAN DIEGO (CA)-FT IRWIN	SAN DIEGO	US	CA	SAN DIEGO	92134		09	Y	0131	0131			N
8608		W3U46A	A	VETCL	SAN DIEGO VETERINARY FACILITY	SAN DIEGO VET FACILITY (CA)	SAN DIEGO	US	CA	SAN DIEGO	92134		09	Y	0131	0131			N
8609		W3U46A	A	VETCL	MIRIMAR VETERINARY FACILITY	MIRIMAR VET FACILITY	SAN DIEGO	US	CA	SAN DIEGO	92145	2008	09	Y	0131	0131			N
8610		W3U45P	A	VETCL	YUMA FI VETERINARY FACILITY	YUMA VET FACILITY	YUMA	US	AZ	YUMA	85364		09	Y	0131	0131			N
8611		W3U46M	A	VETCL	WEST COAST VETERINARY FACILITY	WEST COAST VET FACILITY (CA)	CAMP PENDLETON	US	CA	OCEANSIDE			09	Y	0131	0131			N
8612		W3U46J	A	VETCL	LONG BEACH FI VETERINARY FACIL	LONG BEACH VET FACILITY	LONG BEACH	US	CA	LONG BEACH	90822		09	Y	0131	0131			N
8613		W3U46M	A	VETCL	CAMP PENDLETON VETERINARY FACI	CAMP PENDLETON VET FACILITY (CA)	CAMP PENDLETON	US	CA	SANTA ANA	92055		09	Y	0131	0131			N
8614		W3U46M	A	VETCL	EL TORO FI VETERINARY FACILITY	EL TORO VET FACILITY	SANTA ANA	US	CA	SANTA ANA	92709		09	Y	0131	0131			N
8615		W3U46M	A	VETCL	SAN ONOFRE FI VETERINARY FACIL	SAN ONOFRE VET FACILITY	OCEANSIDE	US	CA	OCEANSIDE	92055		09	Y	0131	0131			N
8616		W3U46R	A	VETCL	PORT HUENEME VETERINARY FACILI	PORT HUENEME VET FACILITY (CA)	PORT HUENEME	US	CA	PORT HUENEME	93043		09	Y	0131	0131			N
8617		W3U46R	A	VETCL	POINT MAGU FI VETERINARY FACIL	PT MAGU VET FACILITY	POINT MAGU	US	CA	POINT MAGU	93042		09	Y	0131	0131			N
8618		W3U46T	A	VETCL	VANDENBURG AFB VETERINARY FACI	VANDENBURG VET FACILITY	VANDENBURG AFB	US	CA	LOMPOC	93437		09	Y	0131	0131			N
8619		W3U46U	A	VETCL	MOJAVE VETERINARY FACILITY	MOJAVE VET FACILITY (CA)	FORT IRWIN	US	CA	FT IRWIN	92310		09	Y	0131	0131			N
8620		W3U46U	A	VETCL	FT IRWIN VETERINARY FACILITY	FT IRWIN VET FACILITY (CA)	FORT IRWIN	US	CA	FT IRWIN	92310		09	Y	0131	0131			N
8621		W3U46W	A	VETCL	BARSTOW FI VETERINARY FACILITY	BARSTOW VET FACILITY	BARSTOW	US	CA	BARSTOW	92311		09	Y	0131	0131			N
8622		W3U46X	A	VETCL	EDWARDS AFB VETERINARY FACILIT	EDWARDS AFB VET FACILITY (CA)	EDWARDS AFB	US	CA	ROSAMOND	93523		09	Y	0131	0131			N
8623		W3U46X	A	VETCL	CHINA LAKE FI VETERINARY FACIL	CHINA LAKE VET FACILITY	CHINA LAKE	US	CA	CHINA LAKE	93555		09	Y	0131	0131			N
8624		W3U46Z	A	VETCL	29 PALMS VETERINARY FACILITY	TWENTYNINE PALMS VET FACILITY (CA)	TWENTYNINE PALMS	US	CA	TWENTYNINE PALMS	92278		09	Y	0131	0131			N
8625		W3U46Z	A	VETCL	NELLIS AFB VETERINARY FACILITY	NELLIS AFB VET FACILITY (NV)	NELLIS AFB	US	NV	LAS VEGAS	89191		07	Y	0131	0131			N
8626		W3U4A1	A	VETCL	PACIFIC REGIONAL VET CMD	TAMC-PARVC HQ	TRIPLER	US	HI	HONOLULU	96859		12	Y	0052	0052			N
8627		W3U4A2	A	VETCL	CENPAC DISTRICT VET CMD	CENPAC DVC SHAFTER-CPDVC HQ	FT SHAFTER	US	HI	HONOLULU	96859		12	Y	0052	0052			N
8628		W3U4A2	A	VETCL	FT SHAFTER VETERINARY FACILITY	SHAFTER VET FACILITY (HI)	FT SHAFTER	US	HI	HONOLULU	96859		12	Y	0052	0052			N
8629		W3U4A2	A	VETCL	KANEOHE MCBH VETERINARY FACILI	KANEOHE MCBH VET FACILITY (HI)	HANEOHE	US	HI	KANEOHE	96863		12	Y	0052	0052			N
8630		W3U4A2	A	VETCL	HICKAM AFB VETERINARY FACILITY	HICKAM AFB VET FACILITY (HI)	HICKAM AFB	US	HI	HONOLULU	96853		12	Y	0052	0052			N
8631		W3U4A2	A	VETCL	PEARL HARBOR COMMISSARY VET FA	PEARL HARBOR VET FACILITY	PEARL HARBOR	US	HI	PEARL HARBOR	96860		12	Y	0052	0052			N
8632		W3U4AG	A	VETCL	HILO FI VETERINARY FACILITY	HILO VET FACILITY	HILO	US	HI	HILO	96812		12	Y	0052	0052			N
8633		W3U4A2	A	VETCL	SCHOFIELD BARRACKS VETERINARY	SCHOFIELD BKS VET FACILITY (HI)	SCHOFIELD BARRACKS	US	HI	SCHOFIELD BARRACKS	96786		12	Y	0052	0052			N
8634		W3U4A2	A	VETCL	BARBERS POINT VETERINARY FACIL	BARBERS PT VET FACILITY	BARBERS POINT	US	HI	BARBERS POINT	96862		12	Y	0052	0052			N
8635		W3U4AP	A	VETCL	WESPAC DISTRICT VET CMD	WESPAC DVC GUAM-WPDVC HQ	AGANA	GQ	GU	AGANA	96540	1197	14	Y	0052	0052			N
8636		W3U4AP	A	VETCL	GUAM NAVAL SUPPORT VET FACILIT	GUAM NAVAL SUPPORT VET FACILITY	AGANA	GQ	GU	AGANA	96540	1197	14	Y	0052	0052			N
8637		W3U4AP	A	VETCL	SPICA SHIPRIDER VET FACILITY	SHIPRIDER (SPICA)	AGANA	GQ	GU	AGANA	96540	1197	14	Y	0052	0052			N
8638		W3U4AP	A	VETCL	SAN JOSE SHIPRIDER VET FACILIT	SHIPRIDER (SAN JOSE)	AGANA	GQ	GU	AGANA	96540	1197	14	Y	0052	0052			N
8639		W3U4AP	A	VETCL	NIAGRA FALLS SHIPRIDER VET FAC	SHIPRIDER (NIAG FALLS)	AGANA	GQ	GU	AGANA	96540	1197	14	Y	0052	0052			N
8640		W3U4AP	A	VETCL	OROTE COMMISSARY VET FACILITY	OROTE CMSY SEC	AGANA	GQ	GU	AGANA	96540	1197	14	Y	0052	0052			N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
8641		W3U4AP	A	VETCL	BOLLER VETERINARY FACILITY	BOLLER VET FACILITY	AGANA	GQ	GU	AGANA	96540	1197	14	Y	0052	0052			N
8642		W3U4AP	A	VETCL	ANDERSEN AFB VETERINARY FACILI	ANDERSEN AFB VET FACILITY (GUAM)	ANDERSEN AFB	GQ	GU	TAMUNING	96368		14	Y	0052	0052			N
8643		W3U4AX	A	VETCL	SINGAPORE VETERINARY FACILITY	SINGAPORE VET FACILITY (SING)	GUAM	SN		SINGAPORE	96534	2100	14	N	0052	0052			N
8644		W3U4CO	A	VETCL	NEW ZEALAND VETERINARY FACILIT	NEW ZEALAND VET FACILITY (NEW ZEALAND)	GUAM	NZ		CHRISTCHURCH	96531	2000	14	N	0052	0052			N
8645		W3U49U	A	VETCL	JAPAN DISTRICT VET CMD	JAPAN DVC CAMP ZAMA (JAPAN)	CAMP ZAMA	JA		CAMP ZAMA	96343		14	N	0610	0610			N
8646		W3U49U	A	VETCL	CAMP ZAMA VETERINARY FACILITY	ZAMA VET FACILITY	CAMP ZAMA	JA		CAMP ZAMA	96343		14	N	0610	0610			N
8647		W3U49U	A	VETCL	SHA FI VETERINARY FACILITY	SHA VET FACILITY	CAMP ZAMA	JA		SAGAMIHERA FHA	96343		14	N	0610	0610			N
8648		W3U49U	A	VETCL	ANA FI VETERINARY FACILITY	ANA VET FACILITY	CAMP ZAMA	JA		ATSUGI NAS	96343		14	N	0610	0610			N
8649		W3U49U	A	VETCL	SGD FI VETERINARY FACILITY	SGD VET FACILITY	CAMP ZAMA	JA		SAGOMI DEPOT	96343		14	N	0610	0610			N
8650		W3U49U	A	VETCL	YKH FI VETERINARY FACILITY	YOKOHAMA VET FACILITY	CAMP ZAMA	JA		YOKOHAMA	96343		14	N	0610	0610			N
8651		W3U49U	A	VETCL	YOKOTA AFB VETERINARY FACILITY	YOKOTA AFB VET FACILITY	YOKOTA AIR BASE	JA		TOKYO	96328		14	N	0610	0610			N
8652		W3U49U	A	VETCL	MISAWA AFB VETERINARY FACILITY	MISAWA AFB VET FACILITY	MISAWA	JA		MISAWA CITY	93619	5019	14	N	0610	0610			N
8653		W3U49U	A	VETCL	YOKOSUKA NB VETERINARY FACILIT	YOKOSUKA NB VET FACILITY	YOKOSUKA	JA		YOKOSUKA	98762	3000	14	N	0610	0610			N
8654		W3U49X	A	VETCL	OKINAWA VETERINARY FACILITY	OKINAWA VET FACILITY	OKINAWA	JA		OKINAWA	96230	5142	14	N	0610	0610			N
8655		W3U49X	A	VETCL	KADENA VETERINARY FACILITY	KADENA VET FACILITY	KADENA	JA		KADENA	98778	5142	14	N	0610	0610			N
8656		W3U49U	A	VETCL	IWAKUNI MCAS VETERINARY FACILI	IWAKUNI MCAS VET FACILITY	MCAS IWAKUNI	JA		IWAKUNI	96310		14	N	0610	0610			N
8657		W3U49U	A	VETCL	SASEBO VETERINARY FACILITY	SASEBO VET FACILITY	SASEBO	JA		SASEBO	96866	0085	14	N	0610	0610			N
8658		W3U4GA	A	VETCL	GREAT PLAINS REGIONAL VET CMD	BAMC-GPRVC	FORT SAM HOUSTON	US	TX	SAN ANTONIO	78234		06	Y	0109	0109			N
8659		W3U4GA	A	VETCL	SOUTH TEXAS DISTRICT VET CMD	FT SAM HOUSTON-ST DVC	FORT SAM HOUSTON	US	TX	SAN ANTONIO	78234		06	Y	0109	0109			N
8660		W3U4GA	A	VETCL	FT SAM HOUSTON VETERINARY FACI	FT SAM HOUSTON VET FACILITY (TX)	FORT SAM HOUSTON	US	TX	SAN ANTONIO	78234		06	Y	0109	0109			N
8661		W3U4GA	A	VETCL	BROOKS AFB VETERINARY FACILITY	BROOKS VET FACILITY	BROOKS AFB	US	TX	SAN ANTONIO	78235		06	Y	0109	0109			N
8662		W3U4GA	A	VETCL	RANDOLPH AFB VETERINARY FACILI	RANDOLPH VET FACILITY	RANDOLPH AFB	US	TX	SAN ANTONIO	78150		06	Y	0109	0109			N
8663		W3U4GA	A	VETCL	LACKLAND AFB VETERINARY FACILI	LACKLAND VET FACILITY	LACKLAND AFB	US	TX	SAN ANTONIO	78236		06	Y	0109	0109			N
8664		W3U4GJ	A	VETCL	LAUGHLIN AFB VETERINARY FACILI	LAUGHLIN VET FACILITY	LAUGHLIN AFB	US	TX	LAUGHLIN AFB	78843		06	Y	0109	0109			N
8665		W3U4GA	A	VETCL	OPERATIONAL RATIONS VET FACILI	OP RATS BR VET FACILITY	FORT SAM HOUSTON	US	TX	SAN ANTONIO	78234		06	Y	0109	0109			N
8666		W3U4GL	A	VETCL	MCALLEN MRE VETERINARY FACILIT	MCALLEN MRE VET FACILITY (TX)	FORT SAM HOUSTON	US	TX	MCALLEN	78501		06	Y	0109	0109			N
8667		W3U49L	A	VETCL	EVANSVILLE MRE VETERINARY FACI	EVANSVILLE MRE VET FACILITY	FORT CAMPBELL	US	IN	EVANSVILLE	47710		05	Y	0060	0060			N
8668		W3U49Y	A	VETCL	MULLINS MRE VETERINARY FACILIT	MULLINS MRE VET FACILITY (SC)	FORT JACKSON	US	SC	MULLINS	29574		03	Y	0105	0105			N
8669		W3U49P	A	VETCL	CORPUS CHRISTI VETERINARY FACI	CORPUS CHRISTI VET FACILITY (TX)	CORPUS CHRISTI	US	TX	CORPUS CHRIST	78419		06	Y	0109	0109			N
8670		W3U49S	A	VETCL	KINGSVILLE FI VETERINARY FACIL	KINGSVILLE FOOD INSP VET FACILITY (TX)	KINGSVILLE	US	TX	KINGSVILLE	78363		06	Y	0109	0109			N
8671		W3U49T	A	VETCL	INGLESIDE SUPPLY POINT VET FAC	INGLESIDE SUPPLY POINT VET FACILITY (TX)	INGLESIDE	US	TX	INGLESIDE	78363		06	Y	0109	0109			N
8672		W3U4GA	A	VETCL	DOD VETERINARY FACILITY	DOD VETERINARY LABORATORY-FSHTX	FORT SAM HOUSTON	US	TX	SAN ANTONIO	78234		06	Y	0109	0109			N
8673		W3U4GA	A	VETCL	DOD MILITARY WORKING DOG CENTE	DOD MILITARY WORKING DOG CENTER-LAFBTX	LACKLAND AFB	US	TX	SAN ANTONIO	78236		06	Y	0109	0109			N
8674		W3U4CK	A	VETCL	SOUTH PLAINS DISTRICT VET CMD	SOUTH PLAINS DVC FT HOOD	FORT HOOD	US	TX	FORT HOOD	76544		06	Y	0110	0110			N
8675		W3U4CK	A	VETCL	FORT HOOD VETERINARY FACILITY	FT HOOD VET FACILITY (TX)	FORT HOOD	US	TX	FORT HOOD	76544		06	Y	0110	0110			N
8676		W3U4CP	A	VETCL	DYESS AFB VETERINARY FACILITY	DYESS AFB VET FACILITY (TX)	DYESS AFB	US	TX	ABILENE	79607		06	Y	0110	0110			N
8677		W3U4CN	A	VETCL	FORT WORTH NAS VETERINARY FACL	FT WORTH VET FACILITY (TX)	CARSWELL AFB	US	TX	FORT WORTH	76127		06	Y	0110	0110			N
8678		W3U4EA	A	VETCL	LOUISIANA VETERINARY FACILITY	LOUISIANA VET FACILITY-FORT POLK (LA)	FORT POLK	US	LA	FORT POLK	71459		06	Y	0064	0064			N
8679		W3U4ED	A	VETCL	NEW ORLEANS FI VETERINARY FACI	NEW ORLEANS VET FACILITY (LA)	ALGIERS NSA	US	LA	NEW ORLEANS	70142		04	Y	0064	0064			N
8680		W3U4ED	A	VETCL	ALGIERS NSA FI VETERINARY FACI	ALGIERS NSA VET FACILITY	ALGIERS NSA	US	LA	NEW ORLEANS	70142		04	Y	0064	0064			N
8681		W3U4EG	A	VETCL	BARKSDALE VETERINARY FACILITY	BARKSDALE VET FACILITY (LA)	BARKSDALE AFB	US	LA	SHREVEPORT	71110		06	Y	0064	0064			N
8682		W3U4FA	A	VETCL	OKLAHOMA VETERINARY FACILITY	OKLAHOMA VET FACILITY-FORT SILL (OK)	FORT SILL	US	OK	FORT SILL	73503		06	Y	0098	0098			N
8683		W3U4FD	A	VETCL	SHEPPARD AFB VETERINARY FACILI	SHEPPARD AFB VET FACILITY (TX)	SHEPPARD AFB	US	TX	SHEPPARD AFB	76311		06	Y	0098	0098			N
8684		W3U4FG	A	VETCL	TINKER AFB VETERINARY FACILITY	TINKER AFB VET FACILITY (OK)	TINKER AFB	US	OK	TINKER AFB	73145		06	Y	0098	0098			N
8685		W3U4GM	A	INACT	PANAMA DISTRICT VET CMD	PANAMA DVC	COROZAL	PM			34004		15	N	0613	0613			N
8686		W3U4GM	A	INACT	COROZAL VETERINARY FACILITY	COROZAL VET FACILITY	COROZAL	PM			34004		15	N	0613	0613			N
8687		W3U402	A	VETCL	ROCKY MOUNTAIN DISTRICT VET CM	ROCKY MOUNTAIN DVC FT CARSON (CO)	FORT CARSON	US	CO	COLORADO SPRINGS	80913		08	Y	0032	0032			N
8688		W3U401	A	VETCL	DENVER VETERINARY FACILITY	DENVER VET FACILITY (CO)	DENVER	US	CO	DENVER	80045		08	Y	0032	0032			N
8689		W3U407	A	VETCL	HILL AFB VETERINARY FACILITY	HILL AFB VET FACILITY (UT)	HILL AFB	US	UT	HILL AFB	84056		08	Y	0008	0008			N
8690		W3U408	A	VETCL	DUGWAY PROVING GROUND VET FACI	DUGWAY PG VET FACILITY (UT)	DUGWAY PG	US	UT	DUGWAY PG	84022		08	Y	0008	0008			N
8691		W3U409	A	VETCL	GRANDS FORKS AFB VETERINARY FA	GRANDS FORKS AFB VET FACILITY (ND)	GRAND FORKS AFB	US	ND	GRAND FORKS	58205		08	Y	0058	0058			N
8692		W3U410	A	VETCL	MINOT AFB VETERINARY FACILITY	MINOT AFB VET FACILITY (ND)	MINOT AFB	US	ND	MINOT	58705		08	Y	0058	0058			N
8693		W3U402	A	VETCL	FT CARSON VETERINARY FACILITY	FT CARSON VET FACILITY (CO)	FORT CARSON	US	CO	COLORADO SPRINGS	80913		08	Y	0032	0032			N
8694		W3U414	A	VETCL	AIR FORCE ACAD VETERINARY FACI	AIR FORCE ACADEMY VET FACILITY (CO)	USAF ACADEMY	US	CO	COLORADO SPRINGS	80840		08	Y	0032	0032			N
8695		W3U49Z	A	VETCL	ELLSWORTH AFB VETERINARY FACIL	ELLSWORTH AFB VET FACILITY (SD)	ELLSWORTH AFB	US	SD	RAPID CITY	57706		08	Y	0058	0058			N
8696		W3U468	A	VETCL	MALMSTROM AFB VETERINARY FACIL	MALMSTROM VET FACILITY	MALMSTROM AFB	US	MT	GREAT FALLS	59402		08	Y	0058	0058			N
8697		W3U45A	A	VETCL	FORT BLISS VETERINARY FACILITY	FT BLISS VET FACILITY-WBAMC TX	FORT BLISS	US	TX	EL PASO	79920		07	Y	0108	0108			N

April 2002 DMIS ID Table-Revised

DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
8698		W3U45F	A	VETCL	WHITE SANDS VETERINARY FACILIT	WHITE SANDS VET FACILITY	WHITE SANDS	US	NM	WHITE SANDS	88002		07	Y	0108	0108			N
8699		W3U45H	A	VETCL	HOLLOMAN AFB VETERINARY FACILI	HOLLOMAN VET FACILITY (NM)	HOLLMAN AFB	US	NM	ALAMOGORDA	88330		07	Y	0108	0108			N
8700		W3U45J	A	VETCL	KIRTLAND AFB VETERINARY FACILI	KIRTLAND VET FACILITY (NM)	KIRTLAND AFB	US	NM	ALBUQUERGUE	87117		07	Y	0108	0108			N
8701		W3U45K	A	VETCL	CANNON AFB VETERINARY FACILITY	CANNON VET FACILITY (NM)	CANNON AFB	US	NM	CLOVIS	88103		07	Y	0108	0108			N
8702		W3U45L	A	VETCL	FORT HUACHUCA VETERINARY FACIL	FT HUACHUCA VET FACILITY (AZ)	FORT HUACHUCA	US	AZ	SIERRA VISTA	85613		07	Y	0008	0008			N
8703		W3U45R	A	VETCL	LUKE AFB VETERINARY FACILITY	LUKE AFB VET FACILITY (AZ)	LUKE AFB	US	AZ	LUKE AFB	85309		07	Y	0008	0008			N
8704		W3U45S	A	VETCL	DAVIS MONTHAN AFB VETERINARY F	DAVIS MONTHAN VET FACILITY (AZ)	DAVIS-MONTHAN AFB	US	AZ	TUSCON	85707		07	Y	0008	0008			N
8705		W3U415	A	VETCL	NORTH PLAINS DISTRICT VET CMD	NORTH PLAINS DVC-FT LEAVENWORTH (KS)	FORT LEAVENWORTH	US	KS	FORT LEAVENWORTH	66027		08	Y	0058	0058			N
8706		W3U415	A	VETCL	FORT LEAVENWORTH VETERINARY FA	FT LEAVENWORTH VET FACILITY (KS)	FORT LEAVENWORTH	US	KS	FORT LEAVENWORTH	66027		08	Y	0058	0058			N
8707		W3U418	A	VETCL	OFFUTT AFB VETERINARY FACILITY	OFFUTT AFB VET FACILITY (NE)	OFFUTT AFB	US	NE	OMAHA	68113		08	Y	0058	0058			N
8708		W3U421	A	VETCL	KANSAS CITY SUPPLY POINT VET F	KANSAS CITY SUPPLY POINT VET FACILITY (MO)	FORT LEAVENWORTH	US	MO	KANSAS CITY	64106		08	Y	0058	0058			N
8709		W3U419	A	VETCL	WHITEMAN AFB VETERINARY FACILI	WHITEMAN AFB VET FACILITY (MO)	WHITEMAN AFB	US	MO	KNOB NOSTER	65305		08	Y	0075	0075			N
8710		W3U422	A	VETCL	FT LEONARD WOOD VETERINARY FAC	FT LEONARD WOOD VET FACILITY (MO)	FORT LEONARD WOOD	US	MO	FORT LEONARD WOOD	65473		08	Y	0075	0075			N
8711		W3U434	A	VETCL	FORT RILEY VETERINARY FACILITY	FT RILEY VET FACILITY (KS)	FORT RILEY	US	KS	FORT RILEY	66442		08	Y	0057	0057			N
8712		W3U437	A	VETCL	MCCONNELL AFB VETERINARY FACIL	MCCONNELL VET FACILITY (KS)	MCCONNELL AFB	US	KS	WICHITA	67221		08	Y	0057	0057			N
8713		W3U47A	A	VETCL	SOUTH EAST REGIONAL VET CMD	DDEAMC-SE RVC	FORT GORDON	US	GA	FORT GORDON	30905		03	Y	0047	0047			N
8714		W3U47B	A	VETCL	TV DISTRICT VET CMD	TENNESSEE VALLEY DVC-FT CAMPBELL (KY)	FORT CAMPBELL	US	KY	FORT CAMPBELL	42223		05	Y	0060	0060			N
8715		W3U47B	A	VETCL	FORT CAMPBELL VETERINARY FACIL	FT CAMPBELL VET FACILITY (KY)	FORT CAMPBELL	US	KY	FORT CAMPBELL	42223		05	Y	0060	0060			N
8716		W3U47E	A	VETCL	NASHVILLE SUPPLY POINT VET FAC	NASHVILLE SP VET FACILITY (TN)	NASHVILLE SUPPLY POINT	US	TN	NASHVILLE	37202		04	Y	0060	0060			N
8717		W3U47F	A	VETCL	MILLINGTON VETERINARY FACILITY	MILLINGTON VET FACILITY (TN)	MILLINGTON	US	TN	MILLINGTON	38054		04	Y	0060	0060			N
8718		W3U4DA	A	VETCL	LITTLE ROCK VETERINARY FACILIT	LITTLE ROCK VET FACILITY (AR)	LITTLE ROCK	US	AR	LITTLE ROCK	72099		06	Y	0060	0060			N
8719		W3U47H	A	VETCL	REDSTONE VETERINARY FACILITY	REDSTONE VET FACILITY (AL)	REDSTONE ARSENAL	US	AL	REDSTONE ARSENAL	35809		04	Y	0060	0060			N
8720		W3U47H	A	VETCL	COLUMBUS VETERINARY FACILITY	COLUMBUS VET FACILITY (MS)	COLUMBUS AFB	US	MS	COLUMBUS	39701		04	Y	0060	0060			N
8721		W3U47L	A	VETCL	GC DISTRICT VET CMD	GC DVC-FT RUCKER (AL)	FORT RUCKER	US	AL	FORT RUCKER	36362		04	Y	0003	0003			N
8722		W3U47L	A	VETCL	FORT RUCKER VETERINARY FACILIT	FT RUCKER VET FACILITY (AL)	FORT RUCKER	US	AL	FORT RUCKER	36362		04	Y	0003	0003			N
8723		W3U47P	A	VETCL	MERIDAN FI VETERINARY FACILITY	MERIDAN VET FACILITY (MS)	MERIDAN	US	MS	MERIDAN	39309		04	Y	0003	0003			N
8724		W3U47Q	A	VETCL	PENSACOLA VETERINARY FACILITY	PENSACOLA VET FACILITY (FL)	PENSACOLA	US	FL	PENSACOLA	32508		04	Y	0003	0003			N
8725		W3U47T	A	VETCL	WHITING FIELD FI VETERINARY FA	WHITING FIELD VET FACILITY (FL)	MILTON	US	FL	MILTON	32570		04	Y	0003	0003			N
8726		W3U47U	A	VETCL	KEESLER AFB VETERINARY FACILIT	KEESLER AFB VET FACILITY (MS)	KEESLER AFB	US	MS	BILOXI	39534		04	Y	0003	0003			N
8727		W3U47V	A	VETCL	ELGIN AFB VETERINARY FACILITY	ELGIN AFB VET FACILITY (FL)	ELGIN AFB	US	FL	VALPARAISO	32542		04	Y	0003	0003			N
8728		W3U47W	A	VETCL	TYNDALL AFB VETERINARY FACILIT	TYNDALL AFB VET FACILITY (FL)	TYNDALL AFB	US	FL	PANAMA CITY	32403		04	Y	0003	0003			N
8729		W3U47X	A	INACT	FORT MCCLELLAN VETERINARY FACI	MCCLELLAN VET FACILITY (AL)	FORT MCCLELLAN	US	AL	FORT MCCLELLAN	36205		04	Y	0002	0002		SERMC	N
8730		W3U47Z	A	VETCL	BIRMINGHAM SUPPLY POINT VET FA	BIRMINGHAM SP VET FACILITY (AL)	BIRMINGHAM SUPPLY POINT	US	AL	BIRMINGHAM	35204		04	Y	0003	0003			N
8731		W3U48A	A	VETCL	FORT BENNING VETERINARY FACILI	BENNING VET FACILITY (GA)	FORT BENNING	US	GA	FORT BENNING	31905		03	Y	0003	0003			N
8732		W3U48C	A	VETCL	MAXWELL AFB VETERINARY FACILIT	MAXWELL AFB VET FACILITY	MAXWELL AFB	US	AL	MONTGOMERY	36112		04	Y	0003	0003			N
8733		W3U48D	A	VETCL	ALBANY FI VETERINARY FACILITY	ALBANY VET FACILITY (GA)	ALBANY	US	GA	ALBANY	31704		03	Y	0003	0003			N
8734		W3U48E	A	VETCL	SR DISTRICTVET CMD	SAVANNAH RAPIDS DVC-FT JACKSON (SC)	FORT JACKSON	US	SC	FORT JACKSON	29207		03	Y	0105	0105			N
8735		W3U48E	A	VETCL	FORT JACKSON VETERINARY FACILI	FT JACKSON VET FACILITY (SC)	FORT JACKSON	US	SC	FORT JACKSON	29207		03	Y	0105	0105			N
8736		W3U48K	A	VETCL	CHARLESTON AFB VETERINARY FACI	CHARLESTON VET FACILITY (SC)	CHARLESTON AFB	US	SC	CHARLESTON	29404		03	Y	0105	0105			N
8737		W3U4	A	VETCL	SHAW AFB VETERINARY FACILITY	SHAW AFB VET FACILITY (SC)	SHAW AFB	US	SC	SUMTER	29152		03	Y	0105	0105			N
8738		W3U48L	A	VETCL	FORT GORDON VETERINARY FACILIT	FT GORDON VET FACILITY (GA)	FORT GORDON	US	GA	FORT GORDON	30905		03	Y	0105	0105			N
8739		W3U48N	A	VETCL	ROBINS AFB VETERINARY FACILITY	ROBINS AFB VET FACILITY (GA)	ROBINS AFB	US	GA	MACON	31098		03	Y	0105	0105			N
8740		W3U48P	A	VETCL	ATLANTA VETERINARY FACILITY	ATLANTA VET FACILITY (GA)	ATLANTA	US	GA	ATLANTA	30060		03	Y	0105	0105			N
8741		W3U48Q	A	VETCL	SA DISTRICT VET CMD	SOUTH ATLANTIC DVC-FT STEWART (GA)	FORT STEWART	US	GA	FORT STEWART	31314		03	Y	0049	0049			N
8742		W3U48Q	A	VETCL	FORT STEWART VETERINARY FACILI	FT STEWART VET FACILITY (GA)	FORT STEWART	US	GA	FORT STEWART	31314		03	Y	0049	0049			N
8743		W3U48T	A	VETCL	PARRIS ISLAND VETERINARY FACIL	PARRIS ISLAND VET FACILITY (SC)	PARRIS ISLAND	US	SC	PARRIS ISLAND	29905		03	Y	0049	0049			N
8744		W3U48U	A	VETCL	HUNTER VETERINARY FACILITY	HUNTER VET FACILITY (GA)	HUNTER AAF	US	GA	SAVANNAH	31409		03	Y	0049	0049			N
8745		W3U48V	A	VETCL	JACKSONVILLE VETERINARY FACILI	JACKSONVILLE VET FACILITY (FL)	JACKSONVILLE	US	FL	JACKSONVILLE	32212		03	Y	0049	0049			N
8746		W3U48Y	A	VETCL	MAYPORT FI VETERINARY FACILITY	MAYPORT VET FACILITY (FL)	MAYPORT	US	FL	MAYPORT	32228		03	Y	0049	0049			N
8747		W3U48Z	A	VETCL	CECIL FIELD FI VETERINARY FACI	CECIL FIELD VET FACILITY (FL)	JACKSONVILLE	US	FL	JACKSONVILLE	32212		03	Y	0049	0049			N
8748		W3U49A	A	VETCL	KINGS BAY FI VETERINARY FACILI	KINGS BAY VET FACILITY (GA)	KINGS BAY	US	GA	KINGS BAY	31547		03	Y	0049	0049			N
8749		W3U49B	A	VETCL	MACDILL AFB VETERINARY FACILIT	ACDILL VET FACILITY (FL)	MACDILL AFB	US	FL	TAMPA	33608		03	Y	0049	0049			N
8750		W3U49E	A	VETCL	PATRICK VETERINARY FACILITY	PATRICK VET FACILITY (FL)	PATRICK AFB	US	FL	COCOA BEACH	32925		03	Y	0049	0049			N
8751		W3U49F	A	INACT	ORLANDO VETERINARY FACILITY	ORLANDO VET FACILITY (FL)	ORLANDO	US	FL	ORLANDO	32813		03	Y	0049	0049			N
8752		W3U49G	A	VETCL	KEY WEST FI VETERINARY FACILIT	KEY WEST VET FACILITY (FL)	KEY WEST	US	FL	KEY WEST	33040		03	Y	0049	0049			N
8753		W3U49H	A	VETCL	ROOSEVELT ROADS VETERINARY FAC	ROOSEVELT VET FACILITY (PR)	CEIBA	RQ	PR	CEIBA	34051		15	Y	0049	0049			N
8754		W3U49H	A	VETCL	BUCHANAN VETERINARY FACILITY	BUCHANAN VET FACILITY (PR)	FORT BUCHANAN	RQ	PR	FORT BUCHANAN	00934		15	Y	0049	0049			N

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DMIS ID	DCW ID	MEPRS Unit ID	Facility Service Code	Facility Type Code	DMIS Facility Name	Facility Name	Installation Name	Facility Country Code	Facility State Code	Facility City Name	Facility 5-Digit ZIP Code	Facility 4-Digit ZIP Code	Health Service Region	US Flag Code	DMIS Parent ID	MEPRS Parent ID	Service Area Code	Facility Command Code	Authorized TRICARE Enrollment Site (Y/N)
8755		W3U46U	A	VETCL	MACARTHUR AFB VTF-FT IRWIN	MACARTHUR AFB	FT IRWIN	US	CA	FT IRWIN	92310		09	Y	0131	0131			N
8756		W3U46U	A	VETCL	EL CENTRO VTF-FT IRWIN	EL CENTRO	FT IRWIN	US	CA	FT IRWIN	92310		09	Y	0131	0131			N
8757		W3U46U	A	VETCL	PT LOMA VTF-FT IRWIN	PT LOMA	FT IRWIN	US	CA	FT IRWIN	92310		09	Y	0131	0131			N
8758		W3U4CK	A	VETCL	GOODFELLOW AFB VTF	GOODFELLOW AFB VET FACILITY (TX)	GOODFELLOW AFB	US	TX	GOODFELLOW AFB	76544		06	Y	0110	0110			N
8759		W3U4EA	A	VETCL	ALTUS AFB VTF	ALTUS AFB VET FACILITY (OK)	ALTUS AFB	US	OK	ALTUS AFB	73503		06	Y	0064	0064			N
8760		W3U4EA	A	VETCL	VANCE AFB VTF	VANCE AFB VET FACILITY (OK)	VANCE AFB	US	OK	VANCE AFB	73503		06	Y	0064	0064			N
8761		W3U48Q	A	VETCL	MOODY AFB VTF	MOODY AFB VET FACILITY	MOODY AFB	US	GA	MOODY AFB	31314		03	Y	0049	0049			N
8762		W3U48V	A	VETCL	HOMESTEAD ANG VTF	HOMESTEAD ANG VET FACILITY	HOMESTEAD AFB	US	FL	HOMESTEAD ANG	32212		03	Y	0049	0049			N
8900	051A		A	CLINIC	USMTM DISP-SAUDI ARABIA	USMTM DISP-SAUDI ARABIA	SAUDI ARABIA	SA			09803		13	N	8900			XXXX	N
8902			F	DENTAL	35 MEDICAL GP/SGD-MISAWA	35 MEDICAL GP/SGD (1)	MISAWA AB	JA		MISAWA CITY	96319		14	N	0639	0639		PACAF	N
8903			A	CLINIC	USAHC CAMP HUMPHREYS	USAHC CAMP HUMPHREYS	PYONGTAEK	KS			96271		14	N	0612	0612		XXXX	Y
8904	061A		A	CLINIC	2ND INF DIV-KOREA	2ND INF DIV-KOREA	KOREA	KS			96224		14	N	0612	0612		XXXX	N
8905	061B		A	INACT	4 USA MSL COMD-KOREA	4 USA MSL COMD-KOREA	KOREA	KS					14	N	0612			XXXX	N
8906	061C		A	INACT	38 ADA BD-KOREA	38 ADA BD-KOREA	KOREA	KS					14	N	0612			XXXX	N
8907	061D		A	CLINIC	USAHC-CAMP WALKER	USAHC-CAMP WALKER	TAEGU	KS					14	N	0612	0612		XXXX	Y
8908			A	INACT	USAHC CAMP CARROLL	USAHC CAMP CARROLL	WAEGWAN	KS					14	N	0612	0612		XXXX	N
8909	061F		A	INACT	543 GEN DISP CAMP LIBBY-KOREA	543 GEN DISP CAMP LIBBY-KOREA	KOREA	KS					14	N	0612			XXXX	N
8910	061G		A	CLINIC	USAHC-CAMP HIALEAH	USAHC-CAMP HIALEAH	PUSAN	KS		PUSAN	96259		14	N	0612	0612		XXXX	Y
8911	061H		A	INACT	560 AID STA CAMP HOWARD-KOREA	560 AID STA CAMP HOWARD-KOREA	KOREA	KS					14	N	0612			XXXX	N
8912	061I		A	CLINIC	USAHC-CAMP RED CLOUD	USAHC-CAMP RED CLOUD	UIJONGBU	KS			96258		14	N	0612	0612		XXXX	Y
8913	061J		A	CLINIC	USAHC-CAMP CARROLL	USAHC-CAMP CARROLL	KOREA	KS			96260		14	N	0612	0612		XXXX	Y
8914	061K		A	INACT	430 SURG ANNEX CAMP AMES-KOREA	430 SURG ANNEX CAMP AMES-KOREA	KOREA	KS					14	N	0612			XXXX	N
8915	061L		A	INACT	BN AID STATION CAMP MERCER-KOR	BN AID STATION CAMP MERCER-KOREA	KOREA	KS					14	N	0612			XXXX	N
8916	061N		A	CLINIC	USAHC-YONGSAN	USAHC-YONGSAN	SEOUL	KS			96205		14	N	0612	0612		XXXX	Y
8917	061O		A	CLINIC	USAHC-CAMP LONG	USAHC-CAMP LONG	WONGJU	KS		WONGJU	96297		14	N	0612	0612		XXXX	Y
8918	061P		A	INACT	USAHC CAMP MARKET	USAHC CAMP MARKET	BUPYONG	KS					14	N	0612	0612		XXXX	N
8919	061Q		A	INACT	K-16 AID STA YONGSAN-KOREA	K-16 AID STA YONGSAN-KOREA	KOREA	KS			96208		14	N	0612			XXXX	N
8920	061R		A	INACT	AID STATION-CAMP COLBURN	AID STATION-CAMP COLBURN	GR SEOUL	KS					14	N	0612			XXXX	N
8921	061S		A	CLINIC	USAHC-CAMP PAGE	USAHC-CAMP PAGE	CHUN CHON	KS		CHUN CHON	96208		14	N	0612	0612		XXXX	Y
8922	071A		A	DENTAL	TORII STA DENT CLINC-CAMP ZAMA	TORII STATION DENTAL CLINIC-OKINAWA	CAMP ZAMA	JA					14	N	0610	0610		PRMC	N
8923	0811		A	INACT	MEDDAC BANGKOK-THAILAND	MEDDAC BANGKOK-THAILAND	THAILAND	TH			96346		14	N	8923			XXXX	N
8924	130N		A	CLINIC	AHC FT. BUCHANAN	AHC FT. BUCHANAN	FT. BUCHANAN	RQ	PR	FT. BUCHANAN	00934		15	Y	0047	0047		SERMC	Y
8925	32648		N	CLINIC	BRMCL LEEWARD POINT	BRMCL LEEWARD POINT	GUANTANAMO BAY	CU			09593		15	N	0615	0615		XXXX	N
8926	47148		N	INACT	BRMCL ARGENTIA	BRMCL ARGENTIA	ARGENTIA	CA		ARGENTIA	09730		15	N	0100	0100		XXXX	N
8927	43680		N	CLINIC	BRMCL AMMUNITION SUPP VIEQUES	BRMCL AMMUNITION SUPP VIEQUES	VIEQUES	RQ	PR	VIEQUES	34053		15	Y	0616	0616		XXXX	N
8928	46496		N	INACT	BRMCL NAVCOMMSTA THURSO	BRMCL NAVCOMMSTA THURSO	THURSO-SCOTLAND	UK		THURSO			13	N	8931	8931		XXXX	N
8929	46492		N	INACT	BRMCL NAVSUPPACT HOLY LOCH	BRMCL NAVSUPPACT HOLY LOCH	SANDBANK-SCOTLAND	UK		SANDBANK			13	N	8931	8931		XXXX	N
8930	46495		N	INACT	BRMCL NAVSECGRUACT EDZELL	BRMCL NAVSECGRUACT EDZELL	EDZELL-SCOTLAND	UK		EDZELL			13	N	8931	8931		XXXX	N
8931	46491	N46491	N	CLINIC	NMCL LONDON	NMCL LONDON	LONDON	UK		LONDON	09510		13	N	8931	8931		XXXX	Y
8932			N	INACT	MDCL SPRTDET MCMURDO STATION	MDCL SPRTDET MCMURDO	MCMURDO STATION	AN		MCMURDO STATION			13	N	8932			XXXX	N
8933			N	INACT	MDCL COMSTA EXMOUTH	MDCL COMSTA EXMOUTH	EXMOUTH	AU		EXMOUTH			13	N	8933			XXXX	N
8934	68539		N	CLINIC	MDCL NSF DIEGO GARCIA	MDCL NSF DIEGO GARCIA	DIEGO GARCIA	IO			96595		14	N	8934			XXXX	N
8935	46149		N	CLINIC	BRCL NAF KADENA	BRCL NAF KADENA	KADENA	JA		KADENA	96368		14	N	0621	0621		XXXX	N
8937			N	INACT	BRMCL NSGA HANZA/TORII	BRMCL NSGA HANZA/TORII	TORII STATION	JA		TORII STATION			14	N	0621	0621		XXXX	N
8938	46147		N	CLINIC	BRMCL YOKOHOMA	BRMCL YOKOHOMA	YOKOHAMA	JA		YOKOHAMA	98760		14	N	0622	0622		XXXX	Y
8939	49338		N	CLINIC	BRMCL CHINHEA	BRMCL CHINHEA	CHINHAE	KS		CHINHAE	96269		14	N	0622	0622		XXXX	Y
8940	41779		N	INACT	BRDCL BERMUDA	BRDCL BERMUDA	BERMUDA	BD			09727		15	N	0456	0456			N
8941	62333		N	DENTAL	BRDCL COMNAVBAS GUANTANAMO BAY	BRDCL COMNAVBAS GUANTANAMO BAY	GUANTANAMO BAY	CU		GUANTANAMO BAY	09593		15	N	0488	0488			N
8942	41793		N	INACT	BRDCL NAVCOMMSTA NEA MAKRI	BRDCL NAVCOMMSTA NEA MAKRI	NEA MAKRI	GR		NEA MAKRI	09525		13	N	0820	0820			N
8943	39073		N	DENTAL	BRDCL NAS SIGONELLA	BRDCL NAS SIGONELLA	SIGONELLA	IT		SIGONELLA	09523		13	N	0820	0820			N
8944	41801		N	DENTAL	BRDCL NAVSUPP NAPLES DET GAETA	BRDCL NAVSUPP NAPLES DET GAETA	GAETA	IT		GAETA	09522		13	N	0820	0820			N
8945	39074		N	DENTAL	BRDCL NAVSUPPO LA MADDALENA	BRDCL NAVSUPPO LA MADDALENA	LA MADDALENA	IT		LA MADDALENA	09533		13	N	0820	0820			N
8946	39082		N	DENTAL	BRDCL NAVSECGRUACT SABANA SECA	BRDCL NAVSECGRUACT SABANA SECA	SABANA SECA	RQ	PR	SABANA SECA	34053		15	Y	0488	0488			N
8947	41796		N	INACT	BRDCL NAVACT HOLY LOCH	BRDCL NAVACT HOLY LOCH	HOLY LOCH-SCOTLAND	UK		HOLY LOCH	09514		13	N	0820	0820			N
8948	41800		N	INACT	BRDCL NAVSECGRUACT EDZELL	BRDCL NAVSECGRUACT EDZELL	EDZELL-SCOTLAND	UK		EDZELL	09518		13	N	0820	0820			N
8949	41794		N	DENTAL	BRDCL NAVSTA ROTA	BRDCL NAVSTA ROTA	ROTA	SP		ROTA	09539		13	N	0820	0820			N
8950	41798		N	INACT	BRDCL NAVFAC BRAWDY	BRDCL NAVFAC BRAWDY	BRAWDY	UK		BRAWDY	09519		13	N	0820	0820			N

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8951			N	DENTAL	DCL ANNEX GROUP OKINAWA	DCL ANNEX GROUP OKINAWA	JAPAN	JA					14	N	0816	0816			N
8952	47368		N	DENTAL	BRDCL MCAS IWAKUNI	BRDCL MCAS IWAKUNI	IWAKUNI	JA		IWAKUNI	98764		14	N	0816	0816			N
8953	41758		N	DENTAL	BRDCL NAF ATSUGI	BRDCL NAF ATSUGI	ATSUGI	JA		ATSUGI	98767		14	N	0819	0819			N
8954	41761		N	DENTAL	BRDCL COMFLEACT SASEBO	BRDCL COMFLEACT SASEBO	SASEBO	JA		SASEBO	98766		14	N	0819	0819			N
8955			N	DENTAL	DCL ANNEX GROUP YOKOSUKA-JAPAN	DCL ANNEX GROUP YOKOSUKA-JAPAN	JAPAN	JA					14	N	0819	0819			N
8956	35746		N	INACT	BRDCL NAS AGANA GUAM	BRDCL NAS AGANA GUAM	AGANA	GQ	GU	AGANA	96910		14	Y	0803	0803			N
8957	35747		N	DENTAL	BRDCL NAVCAMS WESTPAC GUAM	BRDCL NAVCAMS WESTPAC GUAM	NAVCAMS WESTPAC	GQ	GU	NAVCAMS WESTPAC			14	Y	0819	0819			N
8958			N	INACT	BRDCL NAF MIDWAY ISLAND	BRDCL NAF MIDWAY ISLAND	MIDWAY ISLAND	MQ					14	Y	0280				N
8959	39084		N	INACT	BRDCL NAS CUBI POINT	BRDCL NAS CUBI POINT	CUBI POINT	RP		CUBI POINT	96654		14	N	0818	0818			N
8960	39083		N	INACT	BRDCL NCS SAN MIGUEL	BRDCL NCS SAN MIGUEL	SAN MIGUEL	RP		SAN MIGUEL	96656		14	N	0818	0818			N
8961			F	DENTAL	86 DENTAL SQ/CC-RAMSTEIN	86 DENTAL SQ/CC	RAMSTEIN AB	GM		RAMSTEIN	09009		13	N	0806	0806		USAFE	N
8962			F	DENTAL	65 MED OPS SQ/SGOD-LAJES FIELD	65 MEDICAL OPS SQ/SGOD	LAJES FIELD	PO		LAJES	09720		13	N	0629	0629		ACC	N
8963			F	DENTAL	OL-A 52 DENTAL SQ/SGD-BITBURG	OL-A 52 DENTAL SQ/SGD	BITBURG AB	GM		BITBURG	09132		13	N	0805	0805		USAFE	N
8964			F	INACT	USAF DENTAL CLINIC HAHN	USAF DENTAL CLINIC HAHN	HAHN AB	GM		HAHN	09109		13	N	0627	0627		USAFE	N
8965			F	INACT	USAF DENTAL CLINIC WIESBADEN	USAF DENTAL CLINIC WIESBADEN	WIESBADEN AFB	GM		WIESBADEN	09358		13	N	0628	0628		USAFE	N
8966			F	INACT	USAF DENTAL CLINIC HELLENIKON	USAF DENTAL CLINIC HELLENIKON	HELLENIKON AB	GR		ATHENS	09223		13	N	0631	0631		USAFE	N
8967			F	DENTAL	31 MDOS/SGOD-AVIANO	31 MDOS/SGOD	AVIANO AB	IT		AVIANO	09293		13	N	0808	0808		USAFE	N
8968			F	INACT	USAF DC CAMP NEW AMSTERDAM	USAF DC CAMP NEW AMSTERDAM	SOESTERBERG AB	NL		NEW AMSTERDAM	09167		13	N	0827	0827		USAFE	N
8969			F	INACT	USAF DENTAL CLINIC ANKARA	USAF DENTAL CLINIC ANKARA	ANKARA AS	TU		ANKARA			13	N	0824	0824		USAFE	N
8970			F	DENTAL	48 DENTAL SQ/CC-LAKENHEATH	48 DENTAL SQ/CC (1)	RAF LAKENHEATH	UK		LAKENHEATH	09179		13	N	0633	0633		USAFE	N
8971			F	INACT	USAF DENTAL CLINIC CHICKSANDS	USAF DENTAL CLINIC CHICKSANDS	RAF CHICKSANDS	UK		CHICKSANDS	09193		13	N	0813	0813		USAFE	N
8972			F	DENTAL	35 MEDICAL GP/SGD-MISAWA	35 MEDICAL GP/SGD (3)	MISAWA AB	JA		MISAWA CITY	96319		14	N	0639	0639		PACAF	N
8973			F	DENTAL	374 MEDICAL GP/SGD-YOKOTA	374 MEDICAL GP/SGD	YOKOTA AB	JA		TOKYO	96221		14	N	0640	0640		PACAF	N
8974			F	DENTAL	51 MEDICAL GP/SGD-OSAN	51 MEDICAL GP/SGD	OSAN AB	KS		SONG TAN	96366		14	N	0638	0638		PACAF	N
8975			F	DENTAL	18 MEDICAL GP/SGD-KADENA	18 MEDICAL GP/SGD	KADENA AB	JA		NAHA	96230		14	N	0804	0804		PACAF	N
8976			F	INACT	13th MEDICAL CENTER/SGD	13th MEDICAL CENTER/SGD	CLARK AB	RP		ANGELES CITY	96286		14	N	0636	0636		PACAF	N
8977			A	CLINIC	AHC BRUSSELS	AHC BRUSSELS	BRUSSELS	BE		BRUSSELS	09724		13	N	0607	0607		ERMC	Y
8978			A	INACT	USAHC BERCHTESGADEN	USAHC BERCHTESGADEN	BERCHTESGADEN	GM		BERCHTESGADEN	09029		13	N	0609			ERMC	N
8979	039Q		A	INACT	AHC MUNICH	AHC MUNICH	MUNICH	GM		MUNICH	09108		13	N	0601	0601		ERMC	N
8980	036D		A	INACT	12th GEN DISP-GARMISCH	12th GENERAL DISPENSARY	GARMISCH	GM		GARMISCH	09053		13	N	0601	0601		ERMC	N
8981	039O		A	INACT	22nd MED DET-NEU ULM	22nd MEDICAL DETACHMENT	NEU ULM	GM		NEU ULM	09035		13	N	0601	0601		ERMC	N
8982	036Y		A	CLINIC	AHC BAD AIBLING	AHC BAD AIBLING	BAD AIBLING	GM		BAD AIBLING	09098		13	N	0609			ERMC	Y
8983	039P		A	INACT	5th GEN DISP-BAD TOELZ	5th GENERAL DISPENSARY	BAD TOELZ	GM		BAD TOELZ	09050		13	N	0601	0601		ERMC	N
8984	036X		A	INACT	18th MED DET-SCHWAEBISCH-HALL	18th MEDICAL DETACHMENT	SCHWAEBISH-HALL	GM		SCHWAEBISCH-HALL	09025		13	N	0608	0602		ERMC	N
8985			A	INACT	191st MED DET-DUP ID SEE 1144	191st MEDICAL-DUP ID SEE 1144	HEIDELBERG	GM		HEIDELBERG			13	N	0606	0606		ERMC	N
8986	034S		A	INACT	574th MED DET-BAD CANNSTATT	574th MEDICAL DETATCHMENT	FRANKFURT	GM		FRANKFURT			13	N	0605	0605		ERMC	N
8987	034T		A	CLINIC	AHC PATCH BKS	AHC PATCH BKS	HEIDELBERG	GM		VAIHINGEN	09131		13	N	0606	0606		ERMC	Y
8988	037R		A	INACT	757th MED DET-SCHWAEBISCH-GMD	757th MEDICAL DETACHMENT	SCHWAIBISCH-GMUEND	GM			09281		13	N	0602	0602		ERMC	N
8989	037S		A	INACT	762nd MED DET-GOEPPINGEN	762nd MEDICAL DETACHMENT	GOEPPINGEN	GM		GOEPPINGEN	09137		13	N	0602	0602		ERMC	N
8990	037T		A	INACT	9th MED DET-HEILBRONN	9th MEDICAL DETACHMENT	HEILBRONN	GM		HEILBRONN	09176		13	N	0602	0602		ERMC	N
8991	033N		A	INACT	118th MED DET-BAD HERSFELD	118th MEDICAL DETACHMENT	BAD HERSFELD	GM		BAD HERSFELD	09141		13	N	0605	0605		ERMC	N
8992	035R		A	CLINIC	AHC DEXHEIM	AHC DEXHEIM	DEXHEIM	GM		DEXHEIM			13	N	0607	0607		ERMC	Y
8993	033P		A	INACT	17th MED DET-GELNHAUSEN	17th MEDICAL DETACHMENT	GELNHAUSEN	GM		GELNHAUSEN	09091		13	N	0605	0605		ERMC	N
8994	033R		A	INACT	20th MED DET-FULDA	20th MEDICAL DETACHMENT	FULDA	GM		FULDA	09146		13	N	0605	0605		ERMC	N
8995	034M		A	CLINIC	AHC HANAU	AHC HANAU	HANAU	GM		HANAU	09165		13	N	0606	0606		ERMC	Y
8996	034W		A	CLINIC	AHC BUTZBACH	AHC BUTZBACH	BUTZBACH	GM		BUTZBACH	09169		13	N	0606	0606		ERMC	Y
8997	035S		A	INACT	279th STA HOSP-MAINZ	279th STATION HOSPITAL	MAINZ	GM		MAINZ	09185		13	N	0607			ERMC	N
8998	034V		A	CLINIC	AHC DARMSTADT	AHC DARMSTADT	DARMSTADT	GM		DARMSTADT	09175		13	N	0606	0606		ERMC	Y
8999	033V		A	INACT	733rd MED DET-BUTZBACH	733rd MEDICAL DETACHMENT	BUTZBACH	GM		BUTZBACH	09077		13	N	0605	0605		ERMC	N
9998			X	FLAG		FLAG FOR DEERS PROGRAM OFFICE		US					00	Y					N
9999			X	FLAG		REPORT NOT AVAILABLE. PRESS CTL-Y AND SEE		XY					00	N					N