



## DCMA Manual 4301-05, Volume 3

### Financial Systems and Interfaces: Order to Cash

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**Office of Primary  
Responsibility**

**Stewardship Capability**

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September 8, 2019

**Releasability:**

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**New Issuance**

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DCMA-INST 4301 "Stewardship," July 18, 2018

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**Labor Codes:**

Not Applicable

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**Approved by:**

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**Purpose:** This Order to Cash Defense Agencies Initiative Systems Manual is one of several volumes each defining automated processes and related policies that govern the agency's implementation and usage of Defense Agencies Initiative. This Financial Systems and Interfaces: Order to Cash Manual describes the automated processes by which DCMA receives and processes reimbursable orders from receipt to billing and reconciliation. In accordance with the authority in DoD Directive 5105.64, "Defense Contract Management Agency (DCMA)," this Manual implements policies and defines procedures as defined in DCMA Instruction 4301.

## TABLE OF CONTENTS

<b>SECTION 1: GENERAL ISSUANCE INFORMATION</b>	4
1.1. Applicability	4
1.2. Policy	4
1.3. Executive Summary	4
<b>SECTION 2: RESPONSIBILITIES</b>	6
2.1. Director, DCMA	6
2.2. Executive Director, Financial and Business Operations	6
2.3. Director, International and Federal Business Division	6
2.4. Corporate Operations Directorate, Agency Support Agreement Manager	7
2.5. Director, Compliance and Accounting Division	7
2.6. Director, Financial Systems Division	7
2.7. Director, Budget Division	8
2.8. Executive Director, Contracts Directorate	8
2.9. Operational Unit Commanders/Directors	8
2.10. Contract Management Office Commanders/Directors	8
<b>SECTION 3: DEFENSE AGENCIES INITIATIVE ROLES AND RESPONSIBILITIES</b>	10
3.1. Process Responsibilities	10
3.2. DCMA/Defense Finance Accounting Services Roles Table	10
<b>SECTION 4: THE ORDER TO CASH PROCESS</b>	14
4.1. Reimbursable Process in Defense Agencies Initiative	14
4.2. Processing of Reimbursable Order	14
4.3. Reimbursable Order Process	15
4.4. Project and Tasks	17
4.5. Establish and Unfilled Orders	19
4.6. Funds Control Budget	20
4.7. Recording Costs	20
4.8. Recognizing Revenue	22
4.9. Billing	22
4.10. Collections of Invoices	22
4.11. Reimbursable Order Closeout	22
<b>SECTION 5: MISCELLANEOUS PROCESSES</b>	23
5.1. Unfunded Civilian Retirement	23
5.2. Military Personnel	23
5.3. International and Federal Business Division Managed Direct Projects	23
<b>SECTION 6: REPORTING</b>	25
6.1. Overview	25
6.2. Major Order to Cash Reports	26
<b>SECTION 7: REIMBURSABLE LABOR CHARGES</b>	27
7.1. Time and Labor Attributes	27
<b>APPENDIX A. SYSTEMS</b>	30
IA. Defense Agencies Initiative Order to Cash Interfaces	30

**APPENDIX B. DCMA USER/DEFENSE AGENCIES INITIATIVE**  
**RESPONSIBILITIES MATRIX** .....31  
    IB. Responsibility Matrix.....31  
**APPENDIX C. WORK INSTRUCTIONS**.....32  
    C1. Work Instructions .....32  
**GLOSSARY**.....33  
    G.1. Acronyms .....33  
**REFERENCES**.....35

**TABLES**  
Table 1. DCMA/Defense Finance Accounting Services Roles in DAI .....10  
Table 2. Project and Task Setup Examples .....18  
Table 3. Recognizing Revenues .....21  
Table 4. Major O2C Reports .....26  
Table 5. DAI O2C Interfaces .....30  
Table 6. Responsibility Matrix .....31

**FIGURES**  
Figure 1. Reimbursable Order Work Flow .....14  
Figure 2. DCN Structure .....21

## SECTION 1: GENERAL ISSUANCE INFORMATION

**1.1. APPLICABILITY.** This issuance applies to the DCMA Financial and Business Operations Directorate (FB) and all employees, contingent workers and contractors of DCMA.

**1.2. POLICY.** Accurate and responsive reimbursable work order processes are a fundamental responsibility of all DCMA Commanders/Directors, supervisors, and employees. All DCMA employees have a fiduciary duty inherent in their roles as stewards of government resources and must comply with the guidance outlined in this Manual. It is DCMA policy that:

**a. Scope.** Defense Agencies Initiative (DAI) Order to Cash (O2C) Module is the approved Agency tool for the entry, acceptance, and approval of reimbursable financial and labor execution data for the Agency. This module is utilized to perform Military Interdepartmental Purchase Request (MIPR) acceptance, issuance, reimbursable order management, revenue, billing, collections and reporting. It is used in conjunction with the Electronic Contract Administration Request System (ECARS) which facilitates reimbursable order delegation.

**b. Usage.** DAI is the official financial data entry and repository system for DCMA.

**c. Execution.** Employees execute this Manual in a safe, efficient, effective, and ethical manner.

### 1.3. EXECUTIVE SUMMARY.

**a. Background.** DAI was developed by the DoD to comply with its transformation goals to modernize the Defense Agencies' systems. DAI is also the name of the Enterprise Resource Planning (ERP) tool that provides the basis for an integrated, enterprise-level solution for all defense agencies. The goal of DAI is to modernize financial management capabilities and to allow an Agency to manage internal and external resources including tangible assets, financial resources, materials, and human capital. DAI facilitates the flow of information between internal reimbursable business functions and manages connections to external stakeholders of the Agency's reimbursable program through the O2C module.

(1) The Oracle modules that support the O2C end-to-end process include Oracle Projects, Oracle Receivables, Oracle General Ledger (GL), and Oracle Business Intelligence Enterprise Edition (OBIEE). The DCMA DAI O2C module supports:

(a) Creation and maintenance of customer master data by Defense Finance Accounting Service (DFAS) in coordination with the Defense Logistics Agency (DLA) DAI Program Management Office (PMO).

(b) Reimbursable agreements without an advance.

(c) Setup and maintenance of project and tasks to support reimbursable agreements.

(d) Billing of labor, non-labor, travel, and fringe and overhead charges as negotiated in the agreement.

(e) Analysis of budget versus actuals, unfilled customer orders versus filled customer orders, paid invoices versus not paid invoices, billed customer orders, receivables, revenues and collections.

(f) Budgetary transactions and their impact on managerial and statutory financial reports.

(g) Invoicing of receivables, billing, and collection of payment by DFAS.

(h) Reporting and data transfer between DCMA and DFAS.

(i) Closeout of Reimbursable Projects.

**b. DAI Effort.** The DAI is a critical DoD effort to modernize financial management capabilities. DAI is an ERP tool that compiles the budget, finance, and accounting operations of the DoD Agencies to:

(1) Achieve accurate and reliable financial information.

(2) Deploy a standardized system solution to improve overall financial management and comply with the Department's Business Enterprise Architecture (BEA) including Standard Financial Information Structure, and Office of Federal Financial Management requirements.

(3) Attain Chief Financial Officer compliant business environments with accurate, timely, authoritative financial data.

(4) Facilitate vendor payment.

**c.** All forms identified in this Manual can be found on the Manual's Resource Page.

## SECTION 2: RESPONSIBILITIES

**2.1. DIRECTOR, DCMA.** The Director approves new and updated policy publications and is responsible for ensuring Agency compliance with DoD financial management policy.

**2.2. EXECUTIVE DIRECTOR, FINANCIAL AND BUSINESS OPERATIONS.** The FB Executive Director is responsible for oversight of DCMA's utilization of the DAI O2C module. This includes:

- a. Oversight of the Agency's reimbursable program, the Foreign Military Sales (FMS) program and the financial systems of record that support the functional management of reimbursables and FMS.
- b. Ensuring the documentation the O2C functional processes in compliance with BEA 10.0.
- c. Ensuring the identification of financial system process owners.
- d. Ensuring compliance with DoD general regulatory and financial audit readiness guidance which supports the O2C module.

**2.3. DIRECTOR, INTERNATIONAL AND FEDERAL BUSINESS DIVISION.** The International and Federal Business Division (FBR) manages the Agency's reimbursable program and serves as the DoD Central Control Point for direct commercial sales contract administration support to foreign governments. The FBR Director leads DCMA's intergovernmental procurement processes and is the process owner for the DAI O2C module responsible for:

- a. Performing program management and administration of the O2C module in support of Contract Administration Services (CAS) for FMS, National Aeronautics and Space Administration (NASA), and other federal agencies.
- b. Validating O2C source documents and creating, maintaining, and reporting DCMA reimbursable program performance.
- c. Monitoring O2C system performance and providing requirements as per reimbursable business processes.
- d. Performing system accounting and reconciliation of FMS cases and case closure in coordination with the Compliance and Accounting Division and DFAS.
- e. Documenting the O2C functional processes in compliance with BEA 10.0.
- f. Monitoring compliance with DoD general regulatory and financial audit readiness guidance which supports the O2C module.

**2.4. CORPORATE OPERATIONS DIRECTORATE, AGENCY SUPPORT AGREEMENT MANAGER.** The Agency Support Agreements Manager will:

- a. Manage DCMA's incoming and outgoing Support Agreements Program.
- b. Serve as the Office of Primary Responsibility (OPR) for establishing all service provider agreement efforts, to include but not limited to the following functions:
  - (1) Monitor the preparation of support agreements, and facilitate coordination and approvals.
  - (2) Establish and maintain the Agency's SharePoint site and catalog all agreements between DCMA and its customers.
  - (3) Administer the support agreement as directed by the DCMA Director.
  - (4) Interface with Portfolio Management and Business Integration (PM&BI) and FBR on workload acceptance issues when reviewing support agreements for proper coordination from the DCMA Director.
  - (5) Facilitate agency training and materials necessary in preparing the support agreements and supporting documents.

**2.5. DIRECTOR, COMPLIANCE AND ACCOUNTING DIVISION.** The Compliance and Accounting Division (FBL) Director oversees accounting and financial support activities regulations, policies, Defense Travel Systems, Manager's Internal Control Program initiatives related to reimbursable programs and is responsible for:

- a. Providing expertise on reimbursable program accounting, financial statement impacts, and audit remediation.
- b. Performing oversight of the system accounting activities of the O2C module in support of CAS for FMS, NASA and other federal agencies.
- c. Overseeing and coordinating reimbursable program Financial Improvement and Audit Remediation initiatives to ensure compliance with DoD and Federal regulations.

**2.6. DIRECTOR, FINANCIAL SYSTEMS DIVISION.** The Financial Systems Division (FBS) Director develops and ensures strategic management of payroll accounting, budgeting, execution, and financial planning systems. The FBS Director leads implementation of O2C system capabilities used within DCMA and is responsible for:

- a. Providing an Agency Level 1 Finance Support Desk that supports the O2C module in post-implementation and on-going operations.

b. Leading, planning, coordinating, and/or conducting systematic testing for O2C module enhancements, upgrades and or patches.

c. Providing oversight of system interfaces that are in place to support O2C module in coordination with DLA DAI PMO.

d. Providing O2C workforce training and documentation to assist in O2C module users' performance of core functions using DAI.

e. Providing guidance on reimbursable payroll policy, processes and system interfaces.

**2.7. DIRECTOR, BUDGET DIVISION.** The Budget Division (FBB) Director develops the budgetary process for managing reimbursable authority and the Foreign Contract Administration Services (FCAS) direct funding authorization documents in coordination with the Director International and Federal Business Division. FBB analyzes the execution of reimbursable full-time equivalents and oversees the estimation, formulation, and execution of reimbursable budgets.

**2.8. EXECUTIVE DIRECTOR, CONTRACTS DIRECTORATE.** The Contracts Executive Directorate leads the development and deployment of Agency contracting policy and processes for contract administration, services, and procurement. The Contracts Executive Directorate assists with the establishment of reimbursable agreements and Memorandum of Agreements (MOAs) covering contract administration function and supports the timely processing of contracts that utilize reimbursable funds.

**2.9. OPERATIONAL UNIT COMMANDERS/DIRECTORS.** The Operational Unit Commanders/Directors are responsible for:

a. Monitoring subordinate organization labor and non-labor charges in DAI against O2C projects (reimbursable programs).

b. Validating subordinate organization execution and ensure planning and execution documentation is prepared for proper reimbursement.

**2.10. CONTRACT MANAGEMENT OFFICE COMMANDERS/DIRECTORS.** The Contract Management Office (CMO) Commanders/Directors will:

a. Ensure the availability and accuracy of financial data as their subordinates execute labor and non-labor charges in DAI.

b. Notify external customers of the funding required to perform reimbursable services. This will be completed in coordination with the Agency Support Agreements Manager and FBR by identifying the specific work to be accomplished, determining the number of hours required, and multiplying by the approved hourly rate.



c. Ensure the workforce captures their time and attendance using the appropriate DAI project and tasks codes to ensure costs are accurately recovered.

### SECTION 3: DEFENSE AGENCIES INITIATIVE ROLES AND RESPONSIBILITIES

**3.1. PROCESS RESPONSIBILITIES.** This section lists the DCMA/DFAS roles and responsibilities that support the O2C process area. The functions are accomplished within the O2C process areas include:

- a. Entering and distributing reimbursable authority: FBB.
- b. Accepting Customer order for reimbursable work: FBR/FBB.
- c. Setting Up Order structure: FBR.
- d. Approving Customer Order: FBR.
- e. Digitally Signing Order Acceptance: FBR.
- f. Processing approved funding documents in ECARS: FBR.
- g. Processing Tasks within ECARS: CMO.
- h. Charging of labor or non-labor costs: DCMA.
- i. Processing month-end revenue and billings: DFAS/FBR/Accounting Branch, FB Directorate (FBLA).
- j. Generating standard reports to monitor the monthly, quarterly, and annual progress of the reimbursable work – DCMA/DFAS

**3.2. DCMA/DEFENSE FINANCE AND ACCOUNTING SERVICE ROLES TABLE.** DCMA/DFAS roles in DAI outlines the DAI role names and the Agency that may execute the abilities listed.

**Table 1. DCMA/DFAS Roles in DAI**

DAI Role	DCMA / DFAS Role	Description of Abilities
O2C AR Inquiry	DCMA DFAS	Ability to: <ul style="list-style-type: none"> <li>• View transactions, receipts and customer accounts</li> </ul>

**Table 1. DCMA/DFAS Roles in DAI, Continued**

DAI Role	DCMA / DFAS Role	Description of Abilities
O2C AR Customer Maintenance	DFAS	Ability to: <ul style="list-style-type: none"> <li>• Enter and maintain customers</li> <li>• Set up and maintain bank accounts</li> <li>• View transaction batch in summary</li> <li>• View transactions</li> <li>• View transactions in summary</li> <li>• View receipts batch in summary</li> <li>• View receipts</li> <li>• View receipts in summary</li> <li>• View scheduler</li> <li>• View customer accounts and overview</li> <li>• View aging, correspondence, account details, and transaction overview</li> </ul>
O2C AR Manager	DFAS	Ability to: <ul style="list-style-type: none"> <li>• Enter and maintain AR invoice transactions</li> <li>• Enter and maintain receipts and customer accounts</li> <li>• Set up bank accounts</li> <li>• View transactions</li> <li>• Run accounting, collection, tax and listing reports</li> <li>• Submit AR to GL transfer program</li> <li>• Print dunning letters, statements and invoices</li> </ul>
O2C CA Project Manager	DCMA	Ability to: <ul style="list-style-type: none"> <li>• Perform project status inquiry</li> <li>• Create and maintain contract projects, add DCNs</li> <li>• Ability to approve and digitally sign agreements</li> </ul>
O2C CA Order Entry	CMO DCMA	Ability to: <ul style="list-style-type: none"> <li>• Review project status and expenditures</li> <li>• Create and maintain contract projects, agreements and input agreement funding</li> </ul>
O2C Billing Manager	DFAS	Ability to: <ul style="list-style-type: none"> <li>• Inquire on agreements and agreement funding</li> <li>• Enter and maintain revenue and billing events</li> <li>• Inquire on expenditures and project status</li> <li>• Run processes to create revenue and billing transactions</li> </ul>

**Table 1. DCMA/DFAS Roles in DAI, Continued**

DAI Role	DCMA / DFAS Role	Description of Abilities
O2C Billing Manager	DFAS	Ability to: <ul style="list-style-type: none"> <li>• Inquire on agreements and agreement funding</li> <li>• Enter and maintain revenue and billing events</li> <li>• Inquire on expenditures and project status</li> <li>• Run processes to create revenue and billing transactions</li> </ul>
Fed Admin Inquiry	DCMA	Ability to: <ul style="list-style-type: none"> <li>• Inquire on Federal Admin Functions including:</li> <li>• Validate Treasury confirmation</li> <li>• Find Central Contractor Registration (CCR) Vendors</li> <li>• Research Account Payable (AP) Invoice Status</li> <li>• Make prior-year upward and downward adjustments to obligations</li> <li>• Cross-reference related documents</li> <li>• Customer AR invoice status</li> <li>• Funds available online at detail and summary levels</li> <li>• Budget level and the amount available for that budget level</li> <li>• Record receipts or acceptance transactions that received in a prior period that have closed</li> <li>• Run Budget to Report related requests/reports</li> <li>• View Sub-ledger Accounting Details</li> <li>• View AR Transaction</li> <li>• View AR Receipt</li> <li>• View AR Adjustment</li> <li>• View AP Invoice, AP Payment</li> <li>• View Sub-ledger Journal Entry Lines from a GL Journal</li> <li>• Ability to Enter Budget Authority</li> </ul>

**Table 1. DCMA/DFAS Roles in DAI, Continued**

DAI Role	DCMA / DFAS Role	Description of Abilities
		<ul style="list-style-type: none"> <li>View Budget Transactions Summary and Budget Distributions</li> </ul>
P2P Procurement Officer DCMA	DCMA	<p>Ability to Perform transactions for Council of Logistic Management or Command, Leadership and Management (CLM) Award Transactions which include:</p> <ul style="list-style-type: none"> <li>AutoCreate a Requisition-ability to enter a direct Purchase Order (PO)</li> <li>Run Purchasing and Payables Reports</li> <li>Manage Deliverables</li> <li>Create Awards and Modifications</li> <li>Implement Amendment for Purchasing Buyer</li> <li>PO CLM &amp; PO CLM MIPR Own Un-processed requests</li> </ul> <p>Ability to Inquire:</p> <ul style="list-style-type: none"> <li>Invoices</li> <li>Awards &amp; Modifications</li> <li>View – Suppliers, CCR Vendors, Requisitions, PO, Exceeded Price Tolerances, Pending PO Changes, PO Change History, PO CLM &amp; PO CLM MIPR Own Un-processed requests</li> <li>1080 Core DAI Reports</li> </ul> <p>Ability to Acknowledge MIPR</p> <ul style="list-style-type: none"> <li>With approved digital signature on file with DLA DAI PMO</li> </ul> <p>Deployment transportation invoices</p>
P2P Cost Distributions	DCMA	<p>Ability to create and process physical invoices</p> <ul style="list-style-type: none"> <li>Transportation invoices</li> <li>Utility invoices</li> </ul>

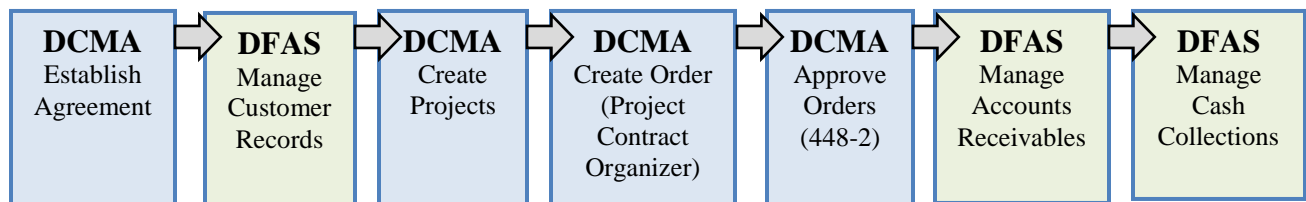
## SECTION 4: THE ORDER TO CASH PROCESS

**4.1. REIMBURSABLE PROCESSES IN DEFENSE AGENCIES INITIATIVE.** The reimbursable business process is executed using the Oracle O2C module within DAI. The business process for management of reimbursable orders includes the:

- a. Setup and maintenance and verification of customer information.
- b. Setup of projects and task for reimbursable orders.
- c. Approval of agreements, acceptance of the DoD Form (DD Form) 448, "Military Interdepartmental Purchase Request" and DD Form 448-2, "Acceptance of MIPR, or reimbursable agreement for reimbursable orders.
- d. Charging of costs to reimbursable orders.
- d. Recognizing revenue for reimbursable orders that are balanced out
- f. Billing of reimbursable orders to the requestor
- g. Amendment and modification of reimbursable orders
- h. Closeout of reimbursable orders
- i. Updating of the GL
- j. Support of the Dormant Accounts Review-Quarterly (DAR-Q) processes
- k. Completion of reconciliations between financial reports (Trial Balance, Status of Funds, and Quantitative Drill Downs (QDD))

**4.2. PROCESSING OF A REIMBURSABLE ORDER.** Reimbursable Order Work Flow, which is illustrated in Figure 1, shows how to record a reimbursable order in DAI as well as downstream processing activities.

**Figure 1. Reimbursable Order Work Flow**



### 4.3. REIMBURSABLE ORDER PROCESS.

**a. Overview.** The reimbursement process is utilized when an Agency needs goods or services that another Agency can provide. During this process, an issuing government activity transfers funds via the DD Form 448 to a receiving Agency at a predetermined cost and repayment schedule. The government activity providing the goods and/or services incurs the initial costs. A Standard Form (SF) 1080, "Voucher for Transfers Between Appropriations and/or Funds" billing is created, requesting prompt reimbursement from the entity that received the goods and/or services. Reimbursement by the requesting Agency/entity to the Agency/entity providing the goods and/or services concludes the reimbursement process. After both agencies approve a reimbursable agreement for services, the O2C process formally starts with the receipt of an official funding document. The funding document is either a MIPR or a NASA Interdepartmental Purchase Request. Examples of agreements include a Memorandum of Agreement (MOA), Financial Management Service Form (FMS Form) 7600A/B, or "Interagency Agreement (IAA) – Agreement Between Federal Agencies." A Memorandum of Understanding (MOU) may be completed as an ancillary document to an agreement to provide further agreement details.

#### **b. Agreement Establishment**

(1) The initial step in the reimbursable process is to establish a detailed support agreement such as an IAA or an MOA between the two entities that serves as the foundation of the MIPR.

(a) The support agreement provides the scope of the agreement, terms and conditions, defines the responsibilities, and identifies the source of funding.

(b) The support agreement can be established before or after the operating budget authority is received.

(c) The support agreement is signed by the DCMA Director or the designated representative and the DCMA Comptroller when DCMA is the servicing Agency and before the order may be received. For orders that are award reimbursements, a support agreement is not required.

(2) Funding Documents. The entity requesting the goods or services issues either a DD Form 448, a NASA Form 523, "NASA Interdepartmental Purchase Request," or an IAA, FMS Form 7600-B, as funding documentation to DCMA. The funding document identifies what the entity is requesting and the funding terms. After the issuance of the document, the requesting entity records the transaction as a commitment in their financial system of record, which reserves and commits the funds for the transaction. Required information on the funding document includes:

a. Agreement funded amount for provided services.

b. A detailed description of services.

- c. Billing terms.
- d. Address to send an SF 1080 billing.
- e. Method of reimbursement used.
- f. Accounting classification charged.
- g. Signature of authorized individual.
- h. Fundholder delegation documentation.
- i. Source and type of funds.
- j. Period of performance.
- k. Time period fund are available.

(3) The official funding document may cite either a direct or reimbursement authority.

(a) The direct cite is the amount of funds from the annual operating budget that is immediately available to the agencies for commitment and obligation. The funding document provides the issuer's line of accounting for direct usage versus the receiving Agency's line of accounting being used to incur costs, followed by a billing process. Direct cite may only be used for non-labor requirements in DAI and is the least preferred reimbursable funding method.

(b) The reimbursement authority is the reserved amount of funds from the annual operating budget that is for reimbursable operational transactions. The term reimbursable operational transaction refers to expected revenue by an activity for goods or services provided to a requesting entity. Reimbursable transactions are completed after the acceptance of orders by the reimbursement authority of the servicing Agency/providing activity. DCMA incurs the initial costs of the agreement. The issuing Agency is billed in the amount of those costs by DFAS.

(c) All agreements are specific, and state resources contributed by both the providing activity and the requesting entity.

### **c. Manage Customer Records.**

(1) The FBR Analyst or Project Manager will verify the customer data in DAI against the customer funding document received by DCMA.

(2) This procedure is conducted whenever a new funding document is received by the Agency to determine if the customer account already exists in DAI and is correct.



(3) DFAS is responsible for the creation and maintenance of DAI customer records.

(4) The FBR Analyst is responsible for requesting any required customer master data updates through the DFAS.

**d. Order Revenue.** The Agency utilizes the DAI project to facilitate the reimbursement order process and to capture Agency revenue. Each reimbursable DAI project represents one external customer order. DAI uses the project-centric approach to track expenditures, revenue, billing, and collections. A project can contain one or more tasks with a finite start and end date.

(1) DAI uses a work breakdown structure composed of tasks and subtasks.

(2) Projects must have at least one task but may have multiple tasks and subtasks.

(3) Costs are reported by project, task, object class, expenditure type, or based on attributes entered when creating the project. The DAI Procure to Payment (P2P) and Oracle Time and Labor (OTL) modules are used to record costs against the associated reimbursable agreement.

(4) The project-centric approach also facilitates:

(a) Assignment of costs for work performed using cost distributions, transfers, and allocations.

(b) Amendments and modifications to orders

(c) Project and task level billing, collections, and the recognition of revenue for agreements.

(d) Monitoring and reporting of reimbursable execution

#### 4.4. PROJECT AND TASKS.

**a. Funding Document Receipt and Verification.** Upon receipt of an official funding document from a customer, an FBR Analyst will validate the existence of the customer in DAI as identified on the funding document. The DCMA FBR Analyst verifies that the reimbursable authority cited in the official funding document exists and the establishment of funding for the reimbursable agreement. If the customer does not exist in DAI, FBR will request DFAS add the customer as a supplier in DAI with their corresponding standard line of accounting (SLOA).

**b. Project Setup.** Official funding documents may have separate projects created in DAI. FBR is responsible for creating the customer's project and task. The FBR Analyst is responsible for:

(1) Establishing Project and Task(s) according to the funding document parameters.

(2) Identifying Key Members, which may include a Project Manager, Project Approver,

Contract Administrator, and a Budget Approver

(3) Identify task level revenue and billing parameters.

(4) Establishing the workflow approval process.

**c. Task Funding and Cost.** Project funding is distributed to the top task(s) of a project, and it is from this level that the customer is billed. While the top-level task(s) are configured billable, the tasks at the lowest level are configured to allow charges, which provides visibility of costs at the lowest task level. If a Document Control Number (DCN) is required for a project, an FBR Analyst or Employee Supervisor will submit a request to the DCMA DAI Service Center (FBSO) Tier I Help Desk to enter the DCN into DAI as a subtask of the project. Employee labor is charged to the DCN subtask of the project.

**d. Project Structure.** The project structure will vary based on the type of customer and type of services provided as depicted in Table 2.

**Table 2. Project and Task Setup Examples**

Order Type	Project Number/	Task Number/	Sub-Task Number/
NASA	NASA_FY (ex. NASA_2019)	MIPR#_UIC	Populated based upon the DCNs
FMS CONUS	FMS_CONUS_FY (ex. FMS__CONUS_2019)	MIPR#_UIC	UIC_CMO
FMS OCONUS	FMS_OCONUS_FY (ex. FMS__OCONUS_2019)	MIPR#_UIC	UIC_CMO_Purpose (ex. LABOR, NONLABOR, NONLABOR TRAVEL)
FEDCAS/ Miscellaneous MIPR	MIPR Number (ex. HSCG38-19-X-JFT001)	MIPR#_UIC	Populated based upon DCNs/ N/A
FCAS (Direct or Reimbursable)	COUNTRY_CASE_FY (ex. IS_F_ADL_2019)	Line Number-UIC (ex. 18-003-P6)	Populated based upon the DCNs
Foreign Military Sales Administrative (FMS ADMIN) (Direct)	FMS_ADMIN_FY (ex. FMS_ADMIN_2019)	Purpose (ex. LABOR, TRAVEL)	N/A
Reciprocity or “No Charge”	COUNTRY_CASE_NC	UIC	Populated based upon the DCNs

**e. DCMA Supported Projects.** The major reimbursable projects supported by DCMA are:

- (1) FMS CONUS CAS.
- (2) FMS OCONUS CAS.
- (3) NASA CAS.
- (4) FCAS.
- (5) Other miscellaneous work for other DoD customers supported by MIPR.
- (6) Foreign Military Sales Trust Fund Administration (FMS ADMIN).
- (7) Reciprocity or “No Charge” Programs.

**f. Modification to existing projects.** Changes to projects will follow the standard processes as outlined in the work instructions in Appendix A. Projects are end-dated after filled orders are completed or funds are returned to the external customer to prevent unauthorized usage for labor or non-labor charges.

#### **4.5. ESTABLISH AN UNFILLED ORDER.**

**a. Reimbursable Order Acceptance.** The basic MIPR funding and acceptance occurs with the project contract organizer feature within the DAI O2C module. This process establishes an unfilled order. A completed DD Form 448-2 is the binding agreement mechanism that fiscally obligates the customer to DCMA. When the approved DD Form 448-2 is received, the requesting Agency’s commitment becomes an obligation in their financial system of record. The issuing Agency is obligated to pay this amount to DCMA for the services delivered.

**b. Process Execution.** DAI requires project details before executing funding orders. It is the responsibility of the FBR analyst with the associated DAI Project Contract Organizer role to confirm that the data entered into DAI matches the agreement terms and:

- (1) Verify the contract number.
- (2) Verify the MIPR signature date.
- (3) Verify customer order amount.
- (4) Attach the customer’s funding document.
- (5) Verify billing information, quantity, a unit of measure, and the customer’s SLOA.
- (6) Verify contacts.
- (7) Verify agreement conditions.

**c. Budget Execution.** The process of reimbursable order acceptance results in the approval of the DD Form 448-2 by the Contract administrator as well as the creation of the revenue budget at the allotment level 3. The order approval workflow creates the revenue budget at the top task level, the Fed Admin Allotment entry, the project cost budget, and sub-allotment entry with enabled automatic cost budget for the project. The Contract Administrator digitally signs the DD Form 448-2 within DAI. This DD Form 448-2 is manually downloaded and provided to the customer Agency for input into their financial system of record.

**d. Amendments to existing orders.** Amendments and modification to reimbursable orders will follow the standard processes as outlined in the work instructions in Appendix C.

#### **4.6. FUNDS CONTROL BUDGET.**

**a. Process Overview.** After the creation of the project structure and the contract, the administrator establishes the revenue budget and the Funds Control Budget is created. The funds control budget is automatic for projects with only one top task and no subtasks once the DD Form 448-2 is approved. However, for projects with subtasks, the project is funded by the Manual establishment of a Funds Control Budget. A Funds Control Budget is entered at the highest or lowest level task on a project. If entered at the highest level task on the project, the Funds Control Budget, the costs charged to lower level tasks will accumulate until the amount funded at the top task is reached. If the funds control budget is entered at the lowest level task on the project, then the costs charged to lower level tasks will accumulate at the funded levels on each task separately.

**b. Budget Approval.** When the Budget Approver key member approves a Budget, sub-allotment entries are created automatically in Fed Admin as a result of project verification budget integration. The O2C order approval workflow performed by the Budget Approver reserves and baselines the agreement funding as outlined in the agreement. DCMA uses burdened cost for amount types in DAI budget lines. Established projects are set by default to have their budgets automatically adjusted if they have one task only. Projects that have tasks with subtask(s) must have all budget modifications funds control cost budget data entered and Manually modified for the life of the project.

**c. Budget Adjustment.** Budgets are established monthly, quarterly, or annually, and are added or modified on an ad hoc basis. Budget entries or adjustments are made in the current accounting period. Budget adjustments will follow the standard processes as outlined in the work instructions in Appendix C.

#### **4.7. RECORDING COSTS.**

**a. Labor Costs.** DAI will only allow timecard charges on active reimbursable tasks that are set to allow charges. FBR utilizes ECARs in coordination with the applicable CMO to create DCNs for reimbursable work delegations.

(1) The ECARs DCN data is then used to create a task or subtask for labor charges against a reimbursable or direct project as required for FCAS and Reciprocity programs. The DCN structure is shown in Figure 2.

(2) Employee Time Users can record their time and attendance in the DAI OTL Module using the tasks associated with the appropriate reimbursable or direct project (See Appendix D). Employees and supervisors are responsible for selecting and approving timecard charges while ensuring that timecard entries reflect the program that the employee is supporting.

**b. Non-labor Costs.** Non-labor costs are recorded against the project/task via the P2P process. These include charges for travel, contracts, and so forth.

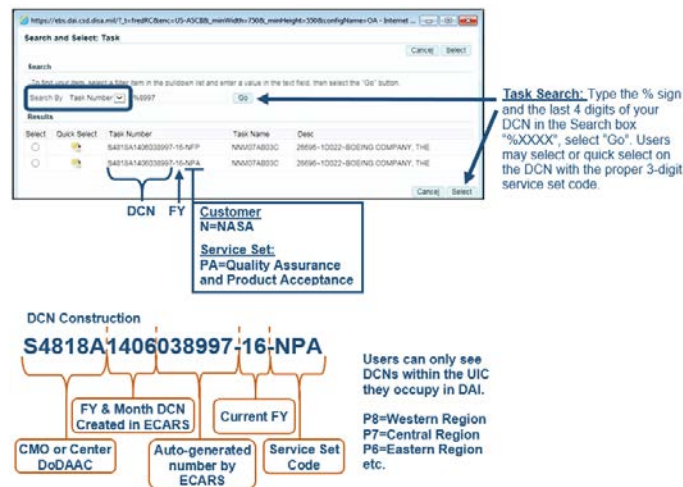
**c. Indirect Costs.** Indirect costs are charged against the project/task via the Cost Allocation process.

**d. Cost Transfers.** FBLA can transfer costs between labor projects in DAI when costs should be applied against a reimbursable order. All reimbursable cost transfers are done using expenditure type 253.30 as a Global Rule for Cost Accounting allocations and P2P Cost Distributions.

**e. Cost Distribution.** If a Labor Allocation requires a change to the fund and/or limit, then a Manual P2P Cost Distribution is completed by FBLA so that a Voucher and Schedule of Withdrawals and Credits (SF 1081) can be generated out of DAI. Upon the completion of the SF 1081 in DAI at the Agency level, DFAS completes the final invoice and payment. Non-Labor Transfers/allocations are done in P2P as a cost distribution.

**f. Cost Allocations.** Cost Allocations (CA) in projects are performed for labor transactions and only if the fund (excluding the direct/reimbursable flag) and limit are the same between the source and target project. All reimbursable cost allocations are done using expenditure type 253.30 as a Global Rule for Cost Accounting allocations.

**Figure 2 – Document Control Number Structure**



**4.8. RECOGNIZING REVENUE.** Revenue is recognized, billed, and collected by DFAS for DCMA on the first working day after the DAI functional and technical closes each month for the previous month’s billings with a GL posting.

**Table 3 – Recognizing Revenue**

Order Type	Revenue Recognition Method
Miscellaneous/Manual MIPR	Based on Cost Incurred or Labor hour X billing rate
NASA Funding	Labor – Based on Labor hour X billing rate Non Labor – Based on Cost Incurred
FEDCAS	Labor – Based on Labor hour X billing rate Non Labor – Based on Cost Incurred
FCAS	Labor – Based on Labor hour X billing rate Non Labor – Based on Cost Incurred
FMS CONUS	Based on Cost Allocation using CONUS Reimbursable Percentage
FMS OCONUS	Labor Full Time= Actual costs Labor Part Time= Labor hour X billing rate Non-labor= Actual costs

**4.9. BILLING.** Orders are billed in accordance with (IAW) the official funding document. The month beginning process is executed by DFAS for DCMA 1 to 2 working days after the month-end process is complete. To recover the costs incurred, as outlined in the official funding document, DFAS executes the month-end process by billing the customer Agency through the end-to-end revenue generation process. This produces an automated AR invoice SF 1080 that is processed through Defense Cash Accountability System (DCAS), Intra-Governmental Payment and Collections (IPAC) or a printed SF 1080 and collected on behalf of the servicing Agency.

**4.10. COLLECTIONS OF INVOICES.** DFAS is responsible for processing IPAC and DCAS collections and applying them to the associated invoices for reimbursable work. When DCMA initiates a bill to an outside Agency, the physical invoice is created in DAI since it cannot flow in from the Wide Area Workflow. This method is used by outside vendors for billing DCMA. DFAS is responsible for discrepancy review and reconciliation of billings to collections in coordination with DCMA.

**4.11. REIMBURSABLE ORDER CLOSEOUT.** Reimbursable order revenue, collections and billings are reconciled monthly. A reimbursable order may be closed out when the order value is completely earned by the Agency. If the order value will not be fully earned, then funds are returned to the customer as per the customer agreement.

## SECTION 5: MISCELLANEOUS PROCESSES

### 5.1. UNFUNDED CIVILIAN RETIREMENT.

**a. Overview.** DCMA applies the civilian personnel fringe benefit rate to civilian labor costs incurred in support of reimbursable orders as appropriate. These rates are used when billing other DoD components, federal agencies and private parties pursuant to Volume 11A, Chapter 6 of DoD 7000-R, “DoD Financial Management Regulations (FMRS).” Also, DCMA processes billings to the FMS Administrative Charge Account and FMS cases under the provisions of DoD 7000.14-R, Volume 15, Chapter 7. FBR utilizes the DoD Civilian Personnel Fringe Benefit Rates as published by the Office of the Under Secretary of Defense (OUSD) annually.

**b. Process.**

(1) When DCMA accepts an FMS CONUS or OCONUS MIPR, FBR ensures that an O2C-WOA-EE project is created and accept the order utilizing the 97R3041 fund. In coordination with DFAS, FBR creates a manual billing event. DFAS completes the end-to-end Revenue and Billing processes and a DCAS SF1080

(2) When DCMA accepts an FCAS Funding Authorization Document (FAD) from Defense Security Cooperation Agency (DSCA) via Program and Budget Accounting System, FBR creates a Miscellaneous Obligation Reimbursable Document in DAI using the applicable FMS case project and the supplier as Department of Treasury 38553. The FBR Analyst attaches the OUSD rate memo for the fiscal year for which the Unit Cost Report is being paid and inputs the Case Identifier in the Distribution Tab. In coordination with DFAS and FBR, FBLA creates a physical SF 1080, and submits this physical document to DFAS Columbus/Indianapolis for processing.

### 5.2. MILITARY PERSONNEL.

**a. Overview.** Military appropriations fund the costs of salaries and other compensation for active and retired military personnel and reserve forces based on end strength. DCMA identifies Military Personnel (MILPERS) reimbursement annually in support of FMS OCONUS funded operations.

**b. Process.** FBR provides DSCA the amounts to be reimbursed to the individual MILPERS accounts. DSCA will in turn issue MIPRs to each uniformed service for its share of the MILPERS reimbursement.

**5.3. INTERNATIONAL AND FEDERAL BUSINESS DIVISION MANAGED DIRECT PROJECTS.** DCMA receives an annual FAD from DSCA which provides funds for DCMA work in support of the FMS program to provide security assistance authorized by the Arms Export Control Act (AECA) as well as the FCAS program.

**a. FCAS.** DCMA receives a Letter of Offer and Acceptance (LOA), which is a foreign government to US government agreement that identifies the services, terms, and conditions

required by the requesting government. This LOA, once approved, defines the FMS Case and Line which are referenced in the FAD received by DCMA. Since the FAD constitutes a direct multi or no-year appropriation (978242YYYYD), the FCAS projects may be established as direct or as reimbursable projects. These projects may alternatively be established through the DAI O2C module as reimbursable projects with the utilization of an internal DCMA MIPR from the 97824YYYYD fund to the 970100YYYYR fund IAW Volume 11A, Chapter 3, para 030105 of the DoD 7000.14-R. FBR manages the project execution and FBB manages the budget appropriation, apportionment, allotment and sub-allotment for these projects when they are established as direct projects. FBR manages the project execution, allotment and sub-allotment budget levels and FBB manages the budget appropriation and apportionment levels for these projects when they are established as reimbursable projects.

**b. FMS ADMIN.** DSCA is responsible for and manages the FMS Trust Fund, Administrative Surcharge Account and provides a FAD on a quarterly basis to DCMA for its FMS casework based upon an assessed fee on all FMS cases in compliance with the AECA, Section 21 (e)(1). DCMA utilizes these funds to cover the management and execution of FMS programs. FBB receives and loads the budget appropriation, apportionment and allotment levels for this project. FBR manages the project execution and sub-allotment budget levels for FMS ADMIN.



## SECTION 6: REPORTING

**6.1. OVERVIEW.** Reimbursable orders are reviewed each month to confirm that costs are being charged to the project, revenue is being recorded in the proper period, bills are being sent and collected, and that the unearned balance is accurate. Monthly monitoring will also alert the Agency to overruns or other resource issues. FBR utilizes DCMA tailored reports from the Reimbursable dashboard as well as the Global O2C Reports within OBIEE. These dashboards contains tabs for key reports used to monitor the O2C process.

**a. Reimbursable Dashboard.** This dashboard contains reports that were requested by the Agency and developed by Agency personnel in coordination with DLA DAI PMO. They include:

- (1) Reimbursable Task Cost/Revenue Status.
- (2) Reimbursable Expenditure Revenue Billing.
- (3) Expenditure Cost Distribution.
- (4) Reimbursable Status of Funds.
- (5) Labor Costs by DCN.
- (6) Funds Status with Revenue/Billing/Collections.
- (7) Project Expenditures.

**b. Global Reports O2C Dashboard.** This dashboard contains reports that were developed by DLA DAI PMO for usage by the DAI O2C community of practice. They include:

- (1) Customer Listing.
- (2) Contract Project Report.
- (3) Agreement Funding Status Report.
- (4) Reimbursable Revenue and Cost Budget Report.
- (5) Reimbursable Allotment/Sub-Allotment Details.
- (6) Project Expenditure Details.
- (7) Reimbursable Task Cost Status.
- (8) Reimbursable Status.

- (9) Reimbursable Trial Balance.
- (10) Cash Receipt Status Report.
- (11) Accounts Receivable Aging Report.
- (12) Customer Invoice Receipts Status Report.

**6.2. MAJOR ORDER TO CASH REPORTS** Major O2C Reports lists the main O2C specific reports that have been identified to support the O2C module.

**Table 4. Major Order to Cash Reports**

<b>Report</b>	<b>Report Description</b>
Agreement Status by Customer Report	This report can run for all customers or a specific customer, and all agreements or a specific agreement. The report displays revenue and invoice amounts accrued and amounts awaiting accrual. The report also displays revenue budget amounts not yet allocated (baselined), and revenue and invoice “Limits.” This report can typically be part of the DFAS revenue/billing month end process.
Auto Close Report	This report can run for a specific fund. The report shows the entire financial status of a customer order, from amount funded, to amount collected, earned, billed, and disbursed.
Funds Available-Funding Distribution	Shows total appropriated, apportioned, allotted, sub-allotted, and sub-allowance totals
OBIEE Budget Summary Report	This custom report shows budget detail information by Fund. Fund organizes the report, the project, and task. The report also contains a total dollar amount for the budget details by the fund. This report reflects balances as of the time the report is run.
Project Billing Status Report	This report shows all projects assigned to a project manager, along with invoice method, top task, project number, project name, and invoice date, bill through, days since, next billing date, next event amount, pending invoice amount, revenue amount, invoice amount, unbilled amount, and unbilled receivable amount.
Project Status Inquiry Report	This report describes all budgeting and expense activity for a specific project.
Quantitative Drill-Down Report	The QDD Report is a log of all transactions that hit the United States Standard GL. It is used for research to determine the accounting elements contained in each transaction.
Trial Balance by Treasury Symbol	This standard report shows the beginning and ending balances with debit and credit amounts. The report can be run for period end data or fiscal year-end data. The report is arranged by several parameters including, fund, treasury symbol, Budget Authority, Budget Sub-Allotment, Budget Line Item, and limit.

## SECTION 7: REIMBURSABLE LABOR CHARGES

**7.1. TIME AND LABOR ATTRIBUTES.** Time and labor attributes include elements that are associated with charged time. The time and labor attributes allowed in DAI include Project, Tasks, Type of hours, Environmental Hazard Other Code, if appropriate, and Other Timecard Attributes.

**a. Projects and Tasks.** Projects and tasks for DCMA labor represent the funding source for hours charged, such as a reimbursable funding document or appropriation from a customer. The project and task must be selected appropriately by the employee completing the time card. New project and task combinations are created every fiscal year to account for new funding sources from reimbursable agreements. Some reimbursable projects and tasks identify a specific DCN for reimbursable charges. DCNs are used by employees to identify reimbursable labor hours in the “Task” field of the time card. Currently, the DCNs are generated by the ECARS eTool when the service request is created and assigned through the ECARS system.

(1) Project and Task. Every row on a DAI timecard requires a project and task. The project and task for an employee represents their funding source from the Defense Civilian Personnel Data System and Defense Civilian Pay System. Supervisors are responsible for ensuring that employees utilize the correct project and task on their timecards. Limited Timekeepers are responsible for reviewing timecard submissions periodically to ensure correctness and completion.

(2) ECARS versus non-ECARS projects.

(a) ECARS assigns delegations to the appropriate CMO for acceptance and execution. ECARS generates a DCN associated to that specific delegation. The DCN is loaded into DAI and populates the time and attendance application for the assigned workforce to charge their time to that project. DCNs are loaded Manually in DAI from data reported from ECARS. ECARS delegations/projects include both reimbursable and reciprocal work (international reciprocal agreements).

(b) Non-ECARS delegations are not loaded into ECARS, but the labor projects are loaded into DAI for timekeeping purposes. For example, FMS supporting DoD/Military Department procurements and some non-Labor MIPRs are not loaded into ECARS.

(3) FMS CONUS Program. The FMS CONUS program is non-ECARS managed. Its project name utilizes the program and current Fiscal Year (FY) (For example: FMS\_CONUS\_2019). Its tasks are configured using specific Unit Identification Code (UIC) (for example: P6\_AE\_Labor) and the type of labor to be recorded (for example: FMS\_Labor). The work type is Regular Graded and Military and the Process Code is as appropriate for the direct or indirect work performed.

(4) FMS OCONUS Program. The FMS OCONUS program is non-ECARS managed. Its project name utilizes the program and current FY (For example: FMS\_OCONUS\_2019) and the task is descriptive of the UIC, CMO and type of labor to be recorded (for example:

P3\_GA\_FMS\_PT\_LABOR). Full-Time employees can use All Work Types (Regular, Overtime, Comp-time, and Credit) for this project. Part-time employees can only use the Regular Work Type. Use the appropriate Process Code for the work performed.

(5) NASA Program. This program is managed in ECARS. The DAI project name utilizes the customer and current FY (For example: NASA\_2019). The DAI task reflects the assigned DCN from ECARS (i.e., SCN01A1509040626-19-NES). For NASA projects the work Types are Regular Work or Overtime (programmed and Un-programmed). Enter the appropriate Process Code and Agency Code for the work performed. For Headquarters and Region management activities, a UIC\_INDIRECT\_LABOR task is also available within the NASA project for non-delegated management labor activities.

(6) FCAS Direct Commercial Sales Contract. This program is managed in ECARS. The DAI project utilizes the Case Number and current FY. For example, if you are providing services for Israel's DCS contract the project is IS\_F\_ADL\_2019, the task is the assigned DCN (i.e., S1111A1504039951-19-IPC). The only authorized work Type is Regular Work and the appropriate Process Code for the work performed. FCAS projects use only time charged in whole or half hour increments.

(7) Reciprocal No Charge FCAS Delegations. This program is managed in ECARS. The DAI project utilizes the two-letter Country Code with No Charge (NC) acronym and current FY. For example, if you are providing services for Germany's DCS contract the project is GY\_NC\_2019. The task is the assigned DCN (S0305A1406038941-19-IQA). The only work Type is Regular Work and the appropriate Process Code for the services provided.

(8) DoD and other Agencies (non-core work) - MIPR. MIPRs may be managed in ECARS unless a delegation is not required. The DAI project reflects the MIPR number (For example: XXXXXX\_19\_X\_xxxxx) the task is the MIPR and UIC/organization description.

(9) Non-DoD Federal Agencies Labor - MIPR. The project is loaded and managed in ECARS. The Project is the actual MIPR # (HSCG38\_19\_X\_JFT001) the task is the assigned DCN. The work Type is only Regular Work and the appropriate Process Code for the work performed.

(10) Non-DoD Federal Agencies Non-Labor – Travel. The project is not loaded in ECARS. The Project is the actual MIPR number, and the task is the specific Labor Code. The only authorized work type is Regular Graded and Military. The appropriate Process Code for Direct Travel is D9998 – TDY Travel. For Indirect Travel, process code IDS05 would be used.

(11) DoD Awards. The project is not loaded in ECARS. The Project and task is the actual MIPR number. These awards are exempt from an agreement and are processed in coordination with CMO and FBA budget representatives. The employee award is paid from direct labor budget in coordination with FBB after the MIPR is accepted. Then a cost transfer is completed to attribute the award value to the reimbursable MIPR.

**b. Time Entry Increments.** DAI allows time entry in quarter hour increments. However, employees and supervisors are responsible for exception scenarios, specifically FCAS/DCS foreign delegations which should be charged to the whole hour. This may be accomplished by aggregating hour increments within the pay period.

**c. Reimbursable Delegations.** Both employee and supervisor need to verify that reimbursable work is coded correctly through the use of the project and task structure to ensure customer bills and the Agency's reimbursements are accurately processed.

**d. Process Codes.** All time worked must be associated with a process code. Process codes are labeled as "D" for direct codes and "I" for indirect codes

**e. Leave Usage.** Absence requests or leave requests are not authorized to charge reimbursable work. Supervisors are responsible for ensuring that employees do not charge leave against any reimbursable work.

**f. Overtime.** CMOs are only authorized to charge overtime hours spent on programs that they work in support of the applicable DAI project and task on their timecards. The appropriateness of labor charges must be monitored by Agency supervisors in coordination with FBR.

**g. End of Year Timecard Submission.** Final timecards for the FY are accelerated based on forecasted hours for the final pay period. FBR begins the closing process ten days before the final PPE of the FY. FBR forecasts hours and manages accruals for the last pay period in coordination with FBB.

**h. End of Year Project Roll-Over.** Reimbursable work is funded with annual, multi-annual, or no year funding (i.e., NASA and FCAS). DAI is an annual financial system. FBR is required to create new projects every year, which requires the designation and assignment of the active DCNs to the new FY projects. CMOs in coordination with FBR are required to validate DCNs that need to remain active and rolled over to new FY projects.

**APPENDIX A. SYSTEMS**

**1A. Defense Agencies Initiative Order to Cash Interfaces.** The table below lists the applications that interface data to and from the DSCA DCAS DAI O2C business function.

**Table 5. Defense Agencies Initiative Order to Cash Interfaces**

<b>System Name</b>	<b>Disposition</b>	<b>Interface</b>	<b>Interface</b>	<b>Transaction</b>
IPAC	Standard DAI Interface	DAI	IPAC	Billings Federal Non DoD
DCAS	Standard DAI Interface	DAI	DCAS	Billings DoD
Automated Disbursement System/Pay.gov	Standard DAI Interface	ADS	DAI	Cash Collections
ECARS	Manual Global Template Interface	ECARS	DAI	DCN)

**APPENDIX B. DCMA USER/DEFENSE AGENCIES INITIATIVE RESPONSIBILITY MATRIX**

**1B. RESPONSIBILITY MATRIX.** Listed below are the user name categories mapped to the appropriate DAI O2C responsibilities based on their DCMA role.

**Table 6. Responsibility Matrix**

Name	Role	Location	O2C Role					
			O2C AR Inquiry DCMA	O2C CA Inquiry DCMA	O2C CA Order Entry DCMA	O2C CA Project Manager DCMA	Fed Admin Inquiry DCMA	OBIEE Answers DCMA
All FBR Employees	Civilian, Contractor, Military	DCMA	X	X	X		X	X
All FBR Supervisors	Civilian	DCMA	X	X		X	X	X
Tier I FBSO	Civilian, Contractor	DCMA	X	X	X	X	X	X

## APPENDIX C. WORK INSTRUCTION

**C1. WORK INSTRUCTIONS.** O2C work instructions identified to support the DAI O2C solution.

- a. R12\_WI\_O2C\_Auto Close Program for Agreements Projects
- b. R12\_WI\_O2C\_Auto Close Report for Agreements Projects
- c. R12\_WI\_O2C\_Approve a Contract Agreement
- d. R12\_WI\_O2C\_Create a Contract Project and Task - DCMA
- e. R12\_WI\_O2C\_Create a Manual Event
- f. R12\_WI\_O2C\_Create and Fund a Contract Agreement
- g. R12\_WI\_O2C\_Create Multiple Contract Agreements Against a Single Contract Project
- h. R12\_WI\_O2C\_Manually Enter or Update a Cost Budget - DCMA
- i. R12\_WI\_O2C\_Manually Generate Order Acceptance Form - DCMA
- j. R12\_WI\_O2C\_MGT Project Billing Status Report
- k. R12\_WI\_O2C\_Monthly Receivable Data Preparation Report (Excel Version)
- l. R12\_WI\_O2C\_Process a Decrease Amendment with Automatic Cost Budget
- m. R12\_WI\_O2C\_Process a Decrease Amendment without Automatic Cost Budget-DCMA
- n. R12\_WI\_O2C\_Process an Increase Amendment for a New Task
- o. R12\_WI\_O2C\_Process an Increase Amendment to an Existing Task - DCMA
- p. R12\_WI\_O2C\_Process a Rejection for an Amendment
- q. R12\_WI\_O2C\_Project Funding Inquiry
- r. R12\_WI\_O2C\_Reject an Agreement
- s. R12\_WI\_O2C\_Review a Customer Record
- t. R12\_WI\_O2C\_Review Expenditure Inquiry
- u. R12\_WI\_O2C\_Review Project Status Inquiry
- v. R12\_WI\_O2C\_Query a Customer
- w. R12\_WI\_O2C\_SLOA Report
- x. R12\_WI\_O2C\_Dashboard Quick Reference Guide



## GLOSSARY

### G.1. ACRONYMS.

AECA	Arms Export Control Act
AR	Accounts Receivable
AP	Accounts Payable
BEA	Business Enterprise Architecture
CA	Cost Allocations
CAS	Contract Administration Service
CCR	Central Contractor Registration
CLM	Command, Leadership and Management
CMO	Contract Management Office
CONUS	Continental United States
DAI	Defense Agencies Initiative
DCAS	Defense Cash Accountability System
DCN	Document Control Number
DD	Department of Defense
DD FORM 448	Military Interdepartmental Purchase Request
DD FORM 448-2	Acceptance of MIPR
DFAS	Defense Finance Accounting Service
DLA	Defense Logistics Agency
DSCA	Defense Security Cooperation Agency
ECARS	Electronic Contract Administration Request
ERP	Enterprise Resource Planning
FAD	Funding Authorization Document
FB	Financial and Business Operations Directorate
FBB	Budget Division, Financial and Business Operations Directorate
FBL	Chief Financial Officer Compliance Division, Financial Business Operations Directorate
FBLA	Accounting Branch, Financial and Business Operations Directorate
FBR	International and Federal Business Division, Financial and Business Operations Directorate
FBSO	Financial And Business Systems Operations
FCAS	Foreign Contract Administration Services
FEDCAS	Federal Contract Administration Services
FMS	Foreign Military Sales
FMS ADMIN	Foreign Military Sales Trust Fund Administrative
FY	Fiscal Year
GL	General Ledger

IAA	InterAgency Agreement
IAW	In accordance with
IPAC	Intra-Governmental Payment and Collections
LOA	Letter of Offer and Acceptance
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding
MILPERS	Military Personnel
MIPR	Military Interdepartmental Purchase Request
NASA	National Aeronautics and Space Administration
NC	No Charge
O2C	Order to Cash
OBIEE	Oracle Business Intelligence
OCONUS	Outside Continental United States
OTL	Oracle Time and Labor
OUSD	Office of Under Secretary of Defense
P2P	Oracle Procure to Payment
PMO	Program Management Office
PO	Purchase Order
QDD	Quantitative Drill Down
SF	Standard Form
SF 1080	Voucher for Transfer Between Appropriations and Funds
SF 1081	Voucher and Schedule of Withdrawals and Credits
SLOA	Standard Line of Accounting
UIC	Unit Identification Code

## **REFERENCES**

DoD 7000.14-R, "Financial Management Regulation," current edition

DoD Directive 5105.64, "Defense Contract Management Agency (DCMA)," January 10, 2013