



DEFENSE SECURITY COOPERATION AGENCY

WASHINGTON, DC 20301-2800

DEC 31 2002

In reply refer to:
I-02/018237-FM

MEMORANDUM FOR

DEPUTY UNDER SECRETARY OF THE ARMY
(DEFENSE EXPORTS AND COOPERATION)
(DASA(DE&C)/SAAL-ZN)
DEPARTMENT OF THE ARMYDEPUTY ASSISTANT SECRETARY OF THE NAVY
(INTERNATIONAL PROGRAMS)
DEPARTMENT OF THE NAVYDEPUTY UNDER SECRETARY OF THE AIR FORCE
(INTERNATIONAL AFFAIRS)
DEPARTMENT OF THE AIR FORCE

DIRECTOR, DEFENSE LOGISTICS AGENCY

DIRECTOR, NATIONAL IMAGERY AND MAPPING
AGENCY

DIRECTOR, NATIONAL SECURITY AGENCY

DIRECTOR, DEFENSE CONTRACT MANAGEMENT
AGENCY

DIRECTOR, DEFENSE INFORMATION SYSTEMS AGENCY

DIRECTOR, DEFENSE FINANCE AND ACCOUNTING
SERVICE (DENVER CENTER)SUBJECT: FMS Case Review and Reconciliation Policy: Revised Matrix, New Checklist
and Preparation Guidelines (DSCA 02-48)

REFERENCE: DSCA 01-22 (I-01/009498-FM) dated 19 Sep 2001

Reference memo provided policy documents resulting from the 2001 Finance Interagency Process Team (IPT). Attachment 2B of that package contained the initial FMS case review and reconciliation matrix. This memo provides an updated matrix, and issues both the associated checklist and guidelines for its preparation.

FMS Case Review and Reconciliation Matrix

The FMS case reconciliation and closure community recently conducted an extensive review of the matrix furnished in DSCA 01-22. Many revisions were made as a result. The revised matrix is contained at Attachment 1. Features of the revised matrix are summarized below:

- Reorganized for better clarity.
- Expanded the “what to do” section.
- Inserted the “end of review timeframe” for each matrix item, to specify when the individual item no longer needs to be reviewed.
- Numbered the matrix items.
- Assigned a version and date to the matrix.
- Established a separate section for closure actions – while not part of the FMS case review/reconciliation requirement, it prescribes actions to ready a case for closure.
- Identified specific matrix items for which system values may not equal for active cases.

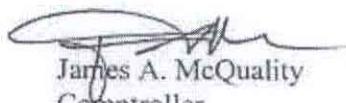
Checklist and Preparation Guidelines

Attachment 2 of DSCA 01-22 specifies that “each checklist shall be signed and dated by the case manager conducting the review, and shall become an official document within the applicable case file.” To facilitate adherence to this policy, a checklist corresponding to the items on the matrix was developed. That checklist is furnished at Attachment 2.

An aid to assist those responsible for completing the checklist was also developed. The checklist preparation guidelines are found at Attachment 3.

With this memorandum and attachments hereto, *Attachment 2B to DSCA 01-22 is hereby superseded*. All other attachments to DSCA 01-22 remain valid, unless subsequently revised via separate financial policies issued by DSCA.

We hope these documents promote the efficiency and effectiveness in conducting FMS case reviews. We appreciate the assistance of the Military Departments and DFAS Denver in improving the FMS case review and reconciliation process. Should you have any questions, the DSCA point of contact is Mr. David Rude, Financial Policy Team Chief, (703) 604-6569 (DSN 664-6569), david.rude@osd.pentagon.mil.



James A. McQuality
Comptroller

Attachments

As stated

Copy to:

Commandant, DISAM
OUSD (Comptroller)/ODCFO/A&FP&A
USASAC Alexandria
USASAC New Cumberland
NAVICP
AFSAC

FMS CASE REVIEW AND RECONCILIATION MATRIX

Minimum Actions Required

Version 3 (CURRENT)
 Date of Last Revision: 24 December 2002
 Previous editions obsolete

ITEM NUMBER	WHAT TO REVIEW	DFAS	CASE SYSTEM	DFAS	CASE FILE	RECORDS	CLASS MSTR	SPRINKLERS	DOCS	VOLUME BILLS	DSAMS	END OF REVIEW TIMEFRAME	WHAT TO DO (RECONCILIATION)
SECTION : GENERAL CASE DATA													
1	Compare LOA values in DSAMS, DFAS and MILDEP systems	x	x	x									C3 (final closure) status
2	Compare LOA line values and associated CAS, and LSC in DSAMS, DFAS and MILDEP systems	x	x	x									C3 (final closure) status
3	Ensure commitments are posted * not valid for Army		x	x *	x *	x *	x *	x *	x *	x *	x *		When C1 transaction/closure cert is sent to DFAS
4	Review commitments, obligations and expenditures with adjusted net case value	x	x	x	x	x	x	x	x	x	x		C3 (final closure) status
5	Ensure obligational authority (OA) issued does not exceed adjusted net case value	x	x	x	x	x	x	x	x	x	x		C3 (final closure) status
6	Ensure obligations (OBS) do not exceed OA issued		x	x	x	x	x	x	x	x	x		C3 (final closure) status
7	Ensure total cumulative from inception (CFI) OBS on FIF2 Budget OA/OBS agrees with CFI OBS recorded in MILDEP System	x	x										Before transmittal of C1 transaction/closure cert to DFAS
8	Correct any rounding variances between MILDEP System and DFAS	x	x										Before transmittal of C1 transaction/closure cert to DFAS
SECTION 2: DELIVERY-RELATED DATA													
9	Compare delivery quantities (LOA, ordered, delivered)	x	x	x	x	x	x	x	x	x	x		Before transmittal of C1 transaction/closure cert to DFAS

1/ Includes MILDEP accounting systems

2/ Maximum use of automated tools is highly encouraged

NOTE: For active cases, systems may not equal for items 7,9,11,12,17,19 thru 23.

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10	Ensure accurate and timely delivery reporting of ALL deliverables.	Track deliveries of major items and ensure all deliveries (physical and financial) already completed are recorded. Also ensure that as deliveries are posted that NRC costs are appropriately billed. Ensure any NRC waivers that apply are not inadvertently billed. Track and ensure all other deliveries (physical and financial) already completed are recorded and ensure that future deliveries are recorded. If deliveries are delayed notify customer and prepare case modification when required. When LOA lines/case becomes supply complete, ensure MILDEP system is annotated with a material/service complete date. Issue Notice of Supply Service Completion (NSSC) or its equivalent IAW local MILDEP/Command procedures. "E" bills will enable all material shipped to be reported to DIFS as shipped delivery reported. The "E" bill will be used if an actual bill was not received within 30 days of material shipment/service performance. Ensure "E" billings are converted to actual billings throughout the case and specifically at closure.	
11	Ensure delivery reporting to correct LOA Line; also review Delivery Source Codes, Appropriation Indicators, Pricing Elements, Price Codes and other variables as appropriate	Review funding documents, to check appropriation indicators, pricing elements, and delivery source codes to ensure that deliveries are posting correctly within MILDEP system and in DIFS (to the correct LOA line). If any part of the property accounting activity (PAA) field in the line of accounting is erroneous, work with financial point of contact/comptroller to correct. (Note: Army does not use PAA codes.) Make changes as necessary to DSAMIS in order to keep case reconciled, this may require case mod to realign.	
12	Compare DIFS deliveries to MILDEP deliveries.	Compare MILDEP deliveries against DIFS. Formula for comparison: DLVR ART SVC COST minus DLVR CAS (NON L1Q and L1Q) minus LSC STOCK FUND should equal MILDEP expenditures. Depending on the age of the case, and if STOCK FUND was used, the STOCK FUND would have to be added to the MILDEP deliveries in order to balance between the two systems. Ensure all positive transaction control rejects are cleared. Work with DFAS-DE/ADY to correct.	
13	Resolve SDRs	Resolve SDRs within published timeframes. Work with DFAS-DE/ADY as necessary to resolve financial SDRs.	
SECTION 3: EXPENDITURES/DISBURSEMENTS			
14	Ensure ADMIN CAS and Royalty Fee disbursements do not exceed estimated ADMIN, CAS and Royalty Fees	C1 (final ACCP closure) C1 (non-ACCP closure) status make summary changes to SEC 21 and SEC 22 and associated CAS costs. Also check Delivery Source Codes to ensure posting to SEC 21 and SEC 22.	
15	Ensure LSC disbursements do not exceed estimated LSC	If LSC disbursements exceed estimates, verify accuracy of Generic Codes used. Also, check funding documents, along with obligations and expenditures against MILDEP system. If duplications posted contact financial point of contact/comptroller to correct. If valid prepare case mod/amend to realign funds or if required to increase case. Work with DFAS-DE/ADY to make summary changes to SEC 21 and SEC 22 and associated CAS costs. Remember that DIFS is the originating source of the LSC disbursement data.	

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ITEM NUMBER	WHAT TO REVIEW	DFIS	SYSTEM 1	CASE FILE	CASE MGR	RECORDS	FUNDS	SPRINGS	DOCS	SOURCE	DOCS	SPRINGS	DOCS	END OF REVIEW TIMEFRAME	WHAT TO DO (RECONCILIATION)
16	Ensure Accessorial costs in DFIS do not exceed Ordered Accessorial and LOA value	x	x	x	x	x	x	x	x	x	x	x	x	Before transmittal of C1 transaction/ closure cart to DFAS	Ensure accessorial costs do not exceed LOA estimates. If accessorials do exceed, review LOA, case direction, shipping documents and actual bills to determine how items were packaged, crated, handled or transported. What changes were made? Where these reflected in the transportation bill code in the requisition? If erroneous, correct. May require a DFIS history search. Work with DFAS-DE/ADY.
17	Compare DFIS Disbursements to MILDEP Disbursements. Ensure DFIS TOTAL DLVR COST ((F1-C1 transaction does not exceed DISB TOTAL (F1S2)) values - along with CAS and LSC	x	x											ART SVC DISB on F1S2 should not exceed MILDEP disbursements. When MILDEP disbursements are not equal to DFIS disbursements, determine missing dollar amounts. When DFIS disbursements exceed MILDEP disbursements, obtain necessary detailed reports to determine which transactions did not report to DFIS. Work with DFAS-DE/ADY to correct.	
18	Reconcile DFIS to DFIS: DFIS FIC1 Transaction to DFIS FIS2 – DFIS performance/case = DFIS disbursements also review CAS, LSC, ADMIN	x												Before transmittal of C1 transaction/ closure cart to DFAS	Complete an internal comparison of DFIS by reviewing the DFIS FIC1 transaction against DFIS FIS2 to ensure performance and disbursements as well as CAS, LSC and ADMIN are in balance. Any discrepancies work with DFAS-DE/ADY to correct
19	Review and resolve Adverse Financial Condition (AFC) and Financially Troubled Condition (FTC) cases (to include ensuring expenditures do not exceed obligations)	x	x	x	x	x	x	x	x	x	x	x	x	C3 (final ACCP closure)/ C1 (non-ACCP closure) status	If an AFC/FTC condition exists, check funding documents, validate commitments/obligations/ expenditures and check system to ensure duplications are not posted. If duplications posted contact financial point of contact/comptroller to correct. If expenditures are valid, determine if all OA has been drawn down. If not, drawn down additional OA and increase obligations. If all case OA received and obligations exceed OA, a case mod/amend required. Increase case.
20	Resolve problem disbursements													Before transmittal to C3 status	If case has problem disbursements, review funding documents, validate commitments/ obligations and expenditures against MILDEP system. If valid and no additional OA available prepare case mod/amend to increase case; or realign funds via case mod/amend. If invalid prepare correction package IAW local MILDEP/Comman procedures and forward to financial point of contact/comptroller for processing. Refer to DoD-FMR, Vol 3, Chapter 11, DSCA policy memo 02-28 dated 31 Jul 2002, and DFAS-DE/ADY memo dated 17 Jun 2002 for additional information and guidance on resolving problem disbursements.
21	Obtain billings and current information on reimbursable documents.		x	x	x	x	x	x	x	x	x	x	x	C3 (final ACCP closure)/ C1 (non-ACCP closure) status	Obtain finals on reimbursable documents within 90 days after funding document expires. Field activities should submit quarterly billing information. To avoid multiple requests, send a consolidated list of missing finals to the field activity performing the work. Keep on top of reimbursable documents.
22	Ensure all travel orders/vouchers are liquidated			x	x	x	x	x	x	x	x	x	x	C3 (final ACCP closure)/ C1 (non-ACCP closure) status	Travel Vouchers. Travel vouchers are a reconciliation problem. Ensure that vouchers are submitted within 5 days of travel completion. Obtain copy of travel voucher when paid by DFAS. For invitational travel orders or when travel funds are sent to other activities, do not issue additional travel funds until all paid vouchers have been received. Upon receipt of paid travel voucher, ensure all travel is liquidated.

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		DRFS	MILDEP SYSTEM	CASE FILE	RECORDS	PAYOUTS	VOLUME DRS	SPRINGS	DOCS	DOCS	SPRINGS	
23	Obtain current information on contracts, including information on future deliveries (when will contract be physically complete) and financial billing information (when does contractor anticipate submitting final voucher when contract is physically complete)				x	x	x	x	x	x	x	C3 (final ACCP closure)/C1 (non-ACCP closure) status
24	Ensure liquidated progress payments do not exceed PRG PMT RPT (note: N/A for "E" billings)				x							Before transmittal of C1 transaction/ closure cert to DFAS
25	Ensure no credit values exist in DRFS				x							Before transmittal of C1 transaction/ closure cert to DFAS
SECTION 4: SUMMARY FINANCIAL REVIEW												
26	Conduct payment schedule review	x	x	x	x	x	x	x	x	x	x	When case is certified as supply/services complete
27	Prepare for various financial review meetings											When case is certified for interim or final closure (whichever occurs first)
		x	x	x	x	x	x	x	x	x	x	Prepare for various Case Reconciliation, Program and Financial Management reviews as tasked. Pull various MILDEP and DRFS queries to obtain data or download system as applicable to complete MILDEP/Command reporting format. Be prepared to advise customer, at a minimum, the following logistics and financial information that pertains to each case: 1) the estimated or actual delivery date at the LQA line level; 2) the estimate or actual date when the entire case will become supply complete; 3) if excess funds are available identify possible case reduction value and completion date; 4) indicate whether any open SDRs exist and progress to resolve (if known); 5) identify when case will be submitted by the MILDEP to DFAS for closure, provide an estimated case closure certificate value and any monies that will be return at closure. Note any imbalances, discrepancies and advise what actions have been or will be undertaken to resolve.
												Where contracts are involved, working with the PM, ACO, PCO and reviewing MOCAS (or other system) establish current information on the contract; when will entire contract be physically complete, when does contractor anticipate submitting final voucher. What about reimbursables?

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ITEM NUMBER	WHAT TO REVIEW	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11	Q12	Q13	Q14	Q15	Q16	Q17	Q18	Q19	Q20	Q21	Q22	Q23	Q24	Q25	Q26	Q27	Q28	Q29	Q30	Q31	Q32	Q33	Q34	Q35	Q36	Q37	Q38	Q39	Q40	Q41	Q42	Q43	Q44	Q45	Q46	Q47	Q48	Q49	Q50	Q51	Q52	Q53	Q54	Q55	Q56	Q57	Q58	Q59	Q60	Q61	Q62	Q63	Q64	Q65	Q66	Q67	Q68	Q69	Q70	Q71	Q72	Q73	Q74	Q75	Q76	Q77	Q78	Q79	Q80	Q81	Q82	Q83	Q84	Q85	Q86	Q87	Q88	Q89	Q90	Q91	Q92	Q93	Q94	Q95	Q96	Q97	Q98	Q99	Q100	Q101	Q102	Q103	Q104	Q105	Q106	Q107	Q108	Q109	Q110	Q111	Q112	Q113	Q114	Q115	Q116	Q117	Q118	Q119	Q120	Q121	Q122	Q123	Q124	Q125	Q126	Q127	Q128	Q129	Q130	Q131	Q132	Q133	Q134	Q135	Q136	Q137	Q138	Q139	Q140	Q141	Q142	Q143	Q144	Q145	Q146	Q147	Q148	Q149	Q150	Q151	Q152	Q153	Q154	Q155	Q156	Q157	Q158	Q159	Q160	Q161	Q162	Q163	Q164	Q165	Q166	Q167	Q168	Q169	Q170	Q171	Q172	Q173	Q174	Q175	Q176	Q177	Q178	Q179	Q180	Q181	Q182	Q183	Q184	Q185	Q186	Q187	Q188	Q189	Q190	Q191	Q192	Q193	Q194	Q195	Q196	Q197	Q198	Q199	Q200	Q201	Q202	Q203	Q204	Q205	Q206	Q207	Q208	Q209	Q210	Q211	Q212	Q213	Q214	Q215	Q216	Q217	Q218	Q219	Q220	Q221	Q222	Q223	Q224	Q225	Q226	Q227	Q228	Q229	Q230	Q231	Q232	Q233	Q234	Q235	Q236	Q237	Q238	Q239	Q240	Q241	Q242	Q243	Q244	Q245	Q246	Q247	Q248	Q249	Q250	Q251	Q252	Q253	Q254	Q255	Q256	Q257	Q258	Q259	Q260	Q261	Q262	Q263	Q264	Q265	Q266	Q267	Q268	Q269	Q270	Q271	Q272	Q273	Q274	Q275	Q276	Q277	Q278	Q279	Q280	Q281	Q282	Q283	Q284	Q285	Q286	Q287	Q288	Q289	Q290	Q291	Q292	Q293	Q294	Q295	Q296	Q297	Q298	Q299	Q300	Q310	Q320	Q330	Q340	Q350	Q360	Q370	Q380	Q390	Q400	Q410	Q420	Q430	Q440	Q450	Q460	Q470	Q480	Q490	Q500	Q510	Q520	Q530	Q540	Q550	Q560	Q570	Q580	Q590	Q600	Q610	Q620	Q630	Q640	Q650	Q660	Q670	Q680	Q690	Q700	Q710	Q720	Q730	Q740	Q750	Q760	Q770	Q780	Q790	Q800	Q810	Q820	Q830	Q840	Q850	Q860	Q870	Q880	Q890	Q900	Q910	Q920	Q930	Q940	Q950	Q960	Q970	Q980	Q990	Q1000	Q1010	Q1020	Q1030	Q1040	Q1050	Q1060	Q1070	Q1080	Q1090	Q1100	Q1110	Q1120	Q1130	Q1140	Q1150	Q1160	Q1170	Q1180	Q1190	Q1200	Q1210	Q1220	Q1230	Q1240	Q1250	Q1260	Q1270	Q1280	Q1290	Q1300	Q1310	Q1320	Q1330	Q1340	Q1350	Q1360	Q1370	Q1380	Q1390	Q1400	Q1410	Q1420	Q1430	Q1440	Q1450	Q1460	Q1470	Q1480	Q1490	Q1500	Q1510	Q1520	Q1530	Q1540	Q1550	Q1560	Q1570	Q1580	Q1590	Q1600	Q1610	Q1620	Q1630	Q1640	Q1650	Q1660	Q1670	Q1680	Q1690	Q1700	Q1710	Q1720	Q1730	Q1740	Q1750	Q1760	Q1770	Q1780	Q1790	Q1800	Q1810	Q1820	Q1830	Q1840	Q1850	Q1860	Q1870	Q1880	Q1890	Q1900	Q1910	Q1920	Q1930	Q1940	Q1950	Q1960	Q1970	Q1980	Q1990	Q2000	Q2010	Q2020	Q2030	Q2040	Q2050	Q2060	Q2070	Q2080	Q2090	Q2100	Q2110	Q2120	Q2130	Q2140	Q2150	Q2160	Q2170	Q2180	Q2190	Q2200	Q2210	Q2220	Q2230	Q2240	Q2250	Q2260	Q2270	Q2280	Q2290	Q2300	Q2310	Q2320	Q2330	Q2340	Q2350	Q2360	Q2370	Q2380	Q2390	Q2400	Q2410	Q2420	Q2430	Q2440	Q2450	Q2460	Q2470	Q2480	Q2490	Q2500	Q2510	Q2520	Q2530	Q2540	Q2550	Q2560	Q2570	Q2580	Q2590	Q2600	Q2610	Q2620	Q2630	Q2640	Q2650	Q2660	Q2670	Q2680	Q2690	Q2700	Q2710	Q2720	Q2730	Q2740	Q2750	Q2760	Q2770	Q2780	Q2790	Q2800	Q2810	Q2820	Q2830	Q2840	Q2850	Q2860	Q2870	Q2880	Q2890	Q2900	Q2910	Q2920	Q2930	Q2940	Q2950	Q2960	Q2970	Q2980	Q2990	Q3000	Q3100	Q3200	Q3300	Q3400	Q3500	Q3600	Q3700	Q3800	Q3900	Q4000	Q4100	Q4200	Q4300	Q4400	Q4500	Q4600	Q4700	Q4800	Q4900	Q5000	Q5100	Q5200	Q5300	Q5400	Q5500	Q5600	Q5700	Q5800	Q5900	Q6000	Q6100	Q6200	Q6300	Q6400	Q6500	Q6600	Q6700	Q6800	Q6900	Q7000	Q7100	Q7200	Q7300	Q7400	Q7500	Q7600	Q7700	Q7800	Q7900	Q8000	Q8100	Q8200	Q8300	Q8400	Q8500	Q8600	Q8700	Q8800	Q8900	Q9000	Q9100	Q9200	Q9300	Q9400	Q9500	Q9600	Q9700	Q9800	Q9900	Q10000	Q10100	Q10200	Q10300	Q10400	Q10500	Q10600	Q10700	Q10800	Q10900	Q11000	Q11100	Q11200	Q11300	Q11400	Q11500	Q11600	Q11700	Q11800	Q11900	Q12000	Q12100	Q12200	Q12300	Q12400	Q12500	Q12600	Q12700	Q12800	Q12900	Q13000	Q13100	Q13200	Q13300	Q13400	Q13500	Q13600	Q13700	Q13800	Q13900	Q14000	Q14100	Q14200	Q14300	Q14400	Q14500	Q14600	Q14700	Q14800	Q14900	Q15000	Q15100	Q15200	Q15300	Q15400	Q15500	Q15600	Q15700	Q15800	Q15900	Q16000	Q16100	Q16200	Q16300	Q16400	Q16500	Q16600	Q16700	Q16800	Q16900	Q17000	Q17100	Q17200	Q17300	Q17400	Q17500	Q17600	Q17700	Q17800	Q17900	Q18000	Q18100	Q18200	Q18300	Q18400	Q18500	Q18600	Q18700	Q18800	Q18900	Q19000	Q19100	Q19200	Q19300	Q19400	Q19500	Q19600	Q19700	Q19800	Q19900	Q20000	Q20100	Q20200	Q20300	Q20400	Q20500	Q20600	Q20700	Q20800	Q20900	Q21000	Q21100	Q21200	Q21300	Q21400	Q21500	Q21600	Q21700	Q21800	Q21900	Q22000	Q22100	Q22200	Q22300	Q22400	Q22500	Q22600	Q22700	Q22800	Q22900	Q23000	Q23100	Q23200	Q23300	Q23400	Q23500	Q23600	Q23700	Q23800	Q23900	Q24000	Q24100	Q24200	Q24300	Q24400	Q24500	Q24600	Q24700	Q24800	Q24900	Q25000	Q25100	Q25200	Q25300	Q25400	Q25500	Q25600	Q25700	Q25800	Q25900	Q26000	Q26100	Q26200	Q26300	Q26400	Q26500	Q26600	Q26700	Q26800	Q26900	Q27000	Q27100	Q27200	Q27300	Q27400	Q27500	Q27600	Q27700	Q27800	Q27900	Q28000	Q28100	Q28200	Q28300	Q28400	Q28500	Q28600	Q28700	Q28800	Q28900	Q29000	Q29100	Q29200	Q29300	Q29400	Q29500	Q29600	Q29700	Q29800	Q29900	Q30000	Q31000	Q32000	Q33000	Q34000	Q35000	Q36000	Q37000	Q38000	Q39000	Q40000	Q41000	Q42000	Q43000	Q44000	Q45000	Q46000	Q47000	Q48000	Q49000	Q50000	Q51000	Q52000	Q53000	Q54000	Q55000	Q56000	Q57000	Q58000	Q59000	Q60000	Q61000	Q62000	Q63000	Q64000	Q65000	Q66000	Q67000	Q68000	Q69000	Q70000	Q71000	Q72000	Q73000	Q74000	Q75000	Q76000	Q77000	Q78000	Q79000	Q80000	Q81000	Q82000	Q83000	Q84000	Q85000	Q86000	Q87000	Q88000	Q89000	Q90000	Q91000	Q92000	Q93000	Q94000	Q95000	Q96000	Q97000	Q98000	Q99000	Q100000	Q101000	Q102000	Q103000	Q104000	Q105000	Q106000	Q107000	Q108000	Q109000	Q110000	Q111000	Q112000	Q113000	Q114000	Q115000	Q116000	Q117000	Q118000	Q119000	Q120000	Q121000	Q122000	Q123000	Q124000	Q125000	Q126000	Q127000	Q128000	Q129000	Q130000	Q131000	Q132000	Q133000	Q134000	Q135000	Q136000	Q137000	Q138000	Q139000	Q140000	Q141000	Q142000	Q143000	Q144000	Q145000	Q146000	Q147000	Q148000	Q149000	Q150000	Q151000	Q152000	Q153000	Q154000	Q155000	Q156000	Q157000	Q158000	Q159000	Q160000	Q161000	Q162000	Q163000	Q164000	Q165000	Q166000	Q167000	Q168000	Q169000	Q170000	Q171000	Q172000	Q173000	Q174000	Q175000	Q176000	Q177000	Q178000	Q179000	Q180000	Q181000	Q182000	Q183000	Q184000	Q185000	Q186000	Q187000	Q188000	Q189000	Q190000	Q191000	Q192000	Q193000	Q194000	Q195000	Q196000	Q197000	Q198000	Q199000	Q200000	Q201000	Q202000	Q203000	Q204000	Q205000	Q206000	Q207000	Q208000	Q209000	Q210000	Q211000	Q212000	Q213000	Q214000	Q215000	Q216000	Q217000	Q218000	Q219000	Q220000	Q221000	Q222000	Q223000	Q224000	Q225000	Q226000	Q227000	Q228000	Q229000	Q230000	Q231000	Q232000	Q233000	Q234000	Q235000	Q236000	Q237000	Q238000	Q239000	Q240000	Q241000	Q242000	Q243000	Q244000	Q245000	Q246000	Q247000	Q248000	Q249000	Q250000	Q251000	Q252000	Q253000	Q254000	Q255000	Q256000	Q257000	Q258000	Q259000	Q260000	Q261000	Q262000	Q263000	Q264000	Q265000	Q266000	Q267000	Q268000	Q269000	Q270000	Q271000	Q272000	Q273000	Q274000	Q275000	Q276000	Q277000	Q278000	Q279000	Q280000	Q281000	Q282000	Q283000	Q284000	Q285000	Q286000	Q287000	Q288000	Q289000	Q290000	Q291000	Q292

FMS CASE REVIEW AND RECONCILIATION MATRIX

Minimum Actions Required

Version 3 (CURRENT)
 Date of Last Revision: 24 December 2002
 Previous editions obsolete

ITEM NUMBER	WHAT TO REVIEW	CASE FILE	MILDEP SYSTEM	DIFS	DOCS	SPREADSHEETS	PRINTING	RESCONFIG	CASE MGR	CLASS FILE	RESCONFIG	PRINTING	DOCS	SPREADSHEETS	PRINTING	DOCS	SPREADSHEETS	END OF REVIEW TIMEFRAME	WHAT TO DO (RECONCILIATION)
C-9	Ensure C1 closure transaction has processed accurately to DIFS			x	x		x												DFAS reviews case closure certificate against DIFS, accomplishes necessary DIFS actions and closes case - identified on DD845. Should DFAS-DE/ADY have questions on the closure certificate they should contact the point of contact list on the certificate for clarification and assistance. MILDEP should ensure the C1 closure transaction has posted accurately in DIFS and query the DIFS case closure inventory record to determine if any inhibitors to closure exist. After receipt of a C3 closure transaction from DIFS, the MILDEP should ensure that both DIFS and the MILDEP system accurately reflect the same status and dollar values.
C-10	Maintain archive file of closed case				x		x				x	x	x	x	x	x	x	Normally, 10 Years after C3 (final ACCP closure) / C1 (non-ACCP closure) status	Refer to DoDFMR, Volume 15, Chapter 6 and DoDFMR, Volume 1, Chapter 9 for official DoD policy on the retention of FMS case files. Depending on MILDEP/Command policy, keep interim closed cases in house and send final closure to archives IAW local record disposition standards. Also refer to any specific or unique guidance issued by DSRA or other activities for cases of special interest (e.g., belonging to countries under suspensions/sanctions).

1/ Includes MILDEP accounting systems
 2/ Maximum use of automated tools is highly encouraged

NOTE: For **active** cases, systems may not equal for items 7,9,11,12,17,19 thru 23.

FMS CASE REVIEW AND RECONCILIATION CHECKLIST

FMS Case Designator: **XX-X-XXX**

Reviewer Name: _____

Reviewer Title/Position: _____

Data 'As of' Date: **MM/YYYY**

- Review Event (check one)
- Anniversary of basic case implementation
 - Preparation for FMS review with Purchaser
 - Case value adjustment

GENERAL COMMENT: Refer to "Case Review and Reconciliation Matrix" for a description of what exactly to review, what systems and source documents pertain, when does the individual item no longer need to be reviewed, and how to resolve issues that arise. Include in the "Remarks" column below corrective actions taken to reconcile discrepancies discovered during the review.

Item Number	Checklist Item	Item Verified (Yes/No/ N/A) (Circle One)	Remarks
SECTION 1: GENERAL CASE DATA			
1	LOA values in DSAMS, DIFS and MILDEP systems equal.	YES NO N/A	
2	LOA line values and associated CAS and LSC in DSAMS, DIFS and MILDEP systems equal.	YES NO N/A	
3	Commitments posted.	YES NO N/A	
4	Commitments, obligations and expenditures reviewed.	YES NO N/A	
5	OA received does not exceed adjusted net case value.	YES NO N/A	
6	Obligations do not exceed OA received.	YES NO N/A	
7	Cumulative from inception (CFI) obligations in DIFS FIF2 equal CFI obligations recorded in MILDEP system.	YES NO N/A	
8	DSAMS/DIFS/MILDEP system rounding variances corrected.	YES NO N/A	
SECTION 2: DELIVERY-RELATED DATA			
9	Delivery quantities compared.	YES NO N/A	
10	All deliveries reported in an accurate and timely manner.	YES NO N/A	

Note: For active cases, systems may not equal for items 7, 9, 11, 12, 17, and 19 thru 23.
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Item Number	Checklist Item	Item Verified (Yes/No/ N/A) (Circle One)	Remarks
11	Deliveries reported to correct line; DSCs, appropriation indicators, pricing elements, price codes and other variables verified.	YES NO N/A	
12	DIFS deliveries compared with MILDEP deliveries.	YES NO N/A	
13	SDRs resolved.	YES NO N/A	
SECTION 3: EXPENDITURES/DISBURSEMENTS			
14	Admin, CAS and royalty fee disbursements do not exceed estimated Admin, CAS and royalty fees.	YES NO N/A	
15	LSC disbursements do not exceed estimated LSC.	YES NO N/A	
16	Accessorial costs in DIFS do not exceed estimated accessorials.	YES NO N/A	
17	DIFS disbursements compared with MILDEP disbursements.	YES NO N/A	
18	DIFS FIC1 reconciled with DIFS FIS2.	YES NO N/A	
19	Adverse Financial Condition (AFC)/Financially Troubled Case (FTC) issues resolved.	YES NO N/A	
20	Problem disbursements resolved.	YES NO N/A	
21	Billings and current information obtained on all reimbursable documents.	YES NO N/A	
22	All travel orders/vouchers liquidated.	YES NO N/A	
23	Current information on contracts obtained.	YES NO N/A	
24	Liquidated progress payments do not exceed progress payments reported (N/A for "E" bills).	YES NO N/A	
25	No credit values exist in DIFS.	YES NO N/A	
SECTION 4: SUMMARY FINANCIAL REVIEW			
26	Payment schedule reviewed.	YES NO N/A	
27	FMS review data prepared	YES NO N/A	

Note: For active cases, systems may not equal for items 7, 9, 11, 12, 17, and 19 thru 23.
VERSION 3 / Date of Last Revision: 24 December 2002 / Previous editions obsolete

LOA Document Revision

As a result of this review, the following LOA document revision information applies:

A new Modification was prepared YES NO N/A If YES, cite Mod #_____

A new Amendment was prepared YES NO N/A If YES, cite Amendment #_____

Verification

I certify that the above information is true and correct, to the best of my knowledge.

Reviewer Signature

Date Review Completed

Attachments

List each separately, as applicable

Distribution

FMS case file (mandatory repository)

Other (list separately, as applicable)

FMS CASE REVIEW AND RECONCILIATION CHECKLIST PREPARATION GUIDELINES

FMS Case Designator: XX-X-XXX

Reviewer Name:

Reviewer Title/Position:

Data 'As of' Date: MM/YYYY

- Review Event (check one) _____ Anniversary of basic case implementation
 Preparation for FMS review with Purchaser
 Case value adjustment

GENERAL COMMENT: Refer to "Case Review and Reconciliation Matrix" for a description of what exactly to review, what systems and source documents pertain, when does the individual item no longer need to be reviewed, and how to resolve issues that arise. **Include in the "Remarks" column below corrective actions taken to reconcile discrepancies discovered during the review; this would, unless otherwise noted below, apply to any checklist item for which the reply shown is NO.**

Item Number	Checklist Item	Item Verified (Yes/No/ N/A) (Circle One)	Expected Response ***	Guidelines
SECTION 1: GENERAL CASE DATA				
1	LOA values in DSAMS, DIFS and MILDEP systems equal.	YES NO N/A (Circle One)	YES	Systems interfaces should identify discrepancies immediately.
2	LOA line values and associated CAS and LSC in DSAMS, DIFS and MILDEP systems equal.	YES NO N/A (Circle One)	YES	Systems interfaces should identify discrepancies immediately.
3	Commitments posted.	YES NO N/A (Circle One)	YES	N/A is acceptable if no requirements identified thus far.
4	Commitments, obligations and expenditures reviewed.	YES NO N/A (Circle One)	YES	All entries must be reviewed for accuracy, even if the amounts equal zero.

*** "Expected" up until the end of review timeframe, as prescribed on the matrix. After the review timeframe has elapsed, a response of "N/A" is always acceptable.

VERSION 3 / Date of Last Revision: 24 December 2002 / Previous editions obsolete

Item Number	Checklist Item	Item Verified (Yes/No/ N/A) (Circle One)	Expected Response ***	Guidelines
5	OA received does not exceed adjusted net case value.	YES NO N/A	YES	If OA received, this is a business rule that cannot be violated. N/A is acceptable if no OA received thus far.
6	Obligations do not exceed OA received.	YES NO N/A	YES	If obligations exist, this is a business rule that cannot be violated. N/A is acceptable if no OA issued thus far.
7	Cumulative from inception (CFI) obligations in DIFS FIF2 equal CFI obligations recorded in MILDEP system.	YES NO N/A	YES	Obligations should match except for active cases. N/A is acceptable if no obligations posted thus far.
8	DSAMS/DIFS/MILDEP system rounding variances corrected.	YES NO N/A	YES	Systemic rounding differences between DSAMS and DIFS are being worked.
SECTION 2: DELIVERY-RELATED DATA				
9	Delivery quantities compared.	YES NO N/A	YES	Delivered quantity cannot exceed ordered quantity. Quantities must be compared, even if the values equal zero.
10	All deliveries reported in an accurate and timely manner.	YES NO N/A	YES	N/A is acceptable if no physical deliveries or service performance occurred.
11	Deliveries reported to correct line; DSCs, appropriation indicators, pricing elements, price codes and other variables verified.	YES NO N/A	YES	N/A is acceptable if physical deliveries or service performance occurred.
12	DIFS deliveries compared with MILDEP deliveries.	YES NO N/A	YES	Deliveries should match; only exception is to accommodate lag time for reporting of deliveries to DIFS.
13	SDRs resolved.	YES NO N/A	YES or NO	N/A if no outstanding SDRs; NO is acceptable if open SDRs exist. YES is acceptable if all previously open SDRs were completed.

This row left blank intentionally.

*** "Expected" up until the end of review timeframe, as prescribed on the matrix. After the review timeframe has elapsed, a response of "N/A" is always acceptable.

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Item Number	Checklist Item	Item Verified (Yes/No/ N/A) (Circle One)	Expected Response ***	Guidelines
SECTION 3: EXPENDITURES/DISBURSEMENTS				
14	Admin, CAS and royalty fee disbursements do not exceed estimated Admin, CAS and royalty fees.	YES NO N/A	YES	N/A would not typically apply since the front-load admin is normally disbursed upon basic case implementation.
15	LSC disbursements do not exceed estimated LSC.	YES NO N/A	YES	N/A is acceptable if LSC does not apply to any deliveries reported thus far.
16	Accessorial costs in DIFS do not exceed estimated accessorials.	YES NO N/A	YES	N/A is acceptable if accessorials not incurred thus far.
17	DIFS disbursements compared with MILDEP disbursements.	YES NO N/A	YES	Systems must be compared.
18	DIFS FIC1 reconciled with DIFS FIS2.	YES NO N/A	YES	Records should be in agreement. N/A is acceptable if no disbursements and progress payments reported thus far.
19	Adverse Financial Condition (AFC)/ Financially Troubled Case (FTC) issues resolved.	YES NO N/A	YES	Business rule that cannot be violated. N/A is acceptable if no AFC/FTC issues exist.
20	Problem disbursements resolved.	YES NO N/A	YES	Problem disbursement resolution timeline of NTE 120 days applies. N/A is acceptable if no problem disbursements exist.
21	Billings and current information obtained on all reimbursable documents.	YES NO N/A	YES	N/A is acceptable if no reimbursable documents processed.
22	All travel orders/vouchers liquidated.	YES NO N/A	YES	N/A is acceptable if no travel orders/vouchers processed.
23	Current information on contracts obtained.	YES NO N/A	YES	N/A is acceptable if case is not supported by contracts (i.e., SOS for all lines = 'S', and no progress payments reported in DIFS).

*** "Expected" up until the end of review timeframe, as prescribed on the matrix. After the review timeframe has elapsed, a response of "N/A" is always acceptable.

Item Number	Checklist Item	Item Verified (Yes/No/ N/A) (Circle One)			Expected Response ***	Guidelines
24	Liquidated progress payments do not exceed progress payments reported (N/A for "E" bills).	YES	NO	N/A	YES	N/A is acceptable if no progress payments reported thus far.
25	No credit values exist in DIFS.	YES	NO	N/A	YES	Business rule that should not be violated. N/A is acceptable if no credit values exist.
SECTION 4: SUMMARY FINANCIAL REVIEW						
26	Payment schedule reviewed.	YES	NO	N/A	YES	Business rule that cannot be violated.
27	FMS review data prepared	YES	NO	N/A	YES	YES must apply if the event for this case review is in preparation for an FMS review. NO or N/A are acceptable if other events are checked as the basis for this case review.

*** "Expected" up until the end of review timeframe, as prescribed on the matrix. After the review timeframe has elapsed, a response of "N/A" is always acceptable.

LOA Document Revision

As a result of this review, the following LOA document revision information applies:

A new Modification was prepared YES NO If YES, cite Mod # _____
Expected response depends on the reconciliation actions required as a result of the review.

A new Amendment was prepared YES NO If YES, cite Amendment # _____
Typically, the expected response would be NO, since reconciliation actions do not normally result in a change to the LOA scope.

Verification

I certify that the above information is true and correct, to the best of my knowledge.

Reviewer Signature

Date Review Completed

Attachments

List each separately, as applicable

Distribution

FMS case file (mandatory repository)
 Other (list separately, as applicable)

*** "Expected" up until the end of review timeframe, as prescribed on the matrix. After the review timeframe has elapsed, a response of "N/A" is always acceptable.

VERSION 3 / Date of Last Revision: 24 December 2002 / Previous editions obsolete

