



DEPARTMENT OF THE AIR FORCE
WASHINGTON DC

OFFICE OF THE ASSISTANT SECRETARY

17 March 2020

MEMORANDUM FOR ALMAJCOM-FOA-DRU/FMs

FROM: Air Force Accounting and Finance Office (AFAFO-A)
1500 West Perimeter Rd, Suite 3500
Joint Base Andrews, MD 20762

SUBJECT: Payments for Centrally Billed Accounts (CBA) with Long Standing Balances

References: (a) DoDFMR Vol 10, Chapter 12, para 1205, *DoD Financial Management Regulation*
(b) DoDFMR Vol 1, Chapter 9, *DoD Financial Management Regulation*
(c) OMB Circular A-123, Appendix B, *A Risk Management Framework for Government Charge Card Programs*
(d) GSA SmartPay Travel Training for Program Coordinators

1. The purpose of this memorandum is to provide guidance for CBA accounts with rolling balances. The intent is to provide a payment alternative where record retention policy in DoDFMR Vol 1, Chapter 9 was either not adhered or the payment is for an expense past the records retention requirement.
2. DFAS will process a one-time CBA payment for processing when a letter signed by the Base Comptroller accompanies the package.
3. The acceptable payment package should include:
 - a. Lost record memo or records destroyed disposition letter signed by the records custodian.
 - b. A cardholder completed CBA Account Reconciliation spreadsheet provided by Air Force Accounting Operation Center (AFAOC) with reconciliation of account data; up to the current records retention policy cited in DoDFMR Vol 1, Chapter 9.
 - I. A Reconciliation may reveal funds required for prior year expenses.
 - II. Coordination with the Travel Orders Certifier and Comptroller is necessary to ensure funding is available prior to submitting the payment package to DFAS. The funds holder may need to submit an upward obligation adjustment request.
 - c. A proper SF1034 with the MORD SDN annotated for the CBA invoice to be paid (if possible to identify).

- d. A Comptroller signed letter with the account number, amount to be paid, and the following statement “A reconciliation attempt was made, but records are no longer available to correctly reconcile the account. Please pay \$X.XX using LOA”. LOA must cite funds available at the time of the charges or current year for cancelled appropriation.
4. It is imperative that this guidance be followed in its entirety. Our POC for this guidance is Mr. Spencer Whitcraft, SAF/FMFS AFAOC, DSN 787-6244.

Michael W. Smiley
Director, Air Force Accounting
and Finance Office - Accounting