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MSGID/GENADMIN/DFAS-ADIP//

SUBJ/UPDATE TO 37-1, CHAPTER 27, SECTION 2709 ACCTG POL IMPL MSG (13-04)//

REF/A. DFAS-IN REGULATION 37-1, CHAPTER 27, SECTION 2709.//

RMKS/1. THE FOLLOWING CHANGES ARE BEING MADE TO CHAPTER 27,

SECTION 2709:

A. CHAPTER 27, SECTION 2709 PARAGRAPH 270902 C1 WILL BE UPDATED TO READ *WORK WITH SERVICED ARMY ACTIVITIES AT MINIMUM ON A QUARTERLY BASIS TO IDENTIFY RESEARCH AND CORRECT ABNORMAL BALANCES IN TRIAL BALANCE REPORT PRIOR TO THE MONTHLY SUBMISSION TO DFAS-IN.*

B. CHAPTER 27, SECTION 2709 PARAGRAPH 270902 C2 WILL BE UPDATED TO READ *SUBMIT AN EXPLANATION AT MINIMUM ON A QUARTERLY BASIS TO DFAS-IN DEPARTMENTAL REPORTING OF THE CORRECTIVE ACTIONS TAKEN TO RESOLVE ABNORMAL PROPRIETARY AND BUDGETARY BALANCES TARGETED BY DFAS-IN AS MATERIAL TO THE ARMY'S FINANCIAL STATEMENTS.*

C. CHAPTER 27, SECTION 2709 PARAGRAPH 270902 D2 WILL BE UPDATED TO READ *NOTIFY ACCOUNTING ACTIVITIES AT MINIMUM ON A QUARTERLY BASIS OF TARGETED ABNORMAL PROPRIETARY AND BUDGETARY BALANCES CONTAINED IN THEIR MONTHLY TRIAL BALANCES AND REQUIRE EXPLANATIONS OF THE CORRECTIVE ACTIONS TAKEN.*

D. CHAPTER 27, SECTION 2709 PARAGRAPH 270902 F2 WILL BE UPDATED TO READ *RESEARCH DIFFERENCES AND ERRONEOUS VALUES, AND CORRECT PROMPTLY BY PROCESSING TRANSACTIONS IN BOOKS OF ORIGINAL ENTRY. REPORT ABNORMAL BALANCES OR QUESTIONABLE ACCOUNT BALANCES TO THE SERVICED ACTIVITY AT MINIMUM ON A QUARTERLY BASIS AND REQUEST ASSISTANCE IN RESOLVING AS APPROPRIATE. THE VALUE OF THE SUBSIDIARY FILES MUST GOVERN THE VALUES OF THE OUTGOING REPORTS, SUBSIDIARY LEDGERS, AND GENERAL LEDGER ACCOUNTS. THE SERVICED ACTIVITY WILL REPORT MATERIAL DISCREPANCIES TO THE ACCOUNTING ACTIVITY FOR CORRECTION, AND CONTACT THE ACCOUNTING ACTIVITY IF AN ABNORMAL CONDITION IS NOT CORRECTED WITHIN 45 DAYS FROM NOTIFICATION. THE SERVICED ACTIVITY WILL ENSURE THE GENERAL LEDGER ACCURATELY REFLECTS THE FINANCIAL POSTURE OF THE ACTIVITY.*

E. THESE CHANGES ARE INTERIM CHANGES TO THIS CHAPTER TO PROVIDE MORE DEFINITIVE TIMELINES FOR GENERAL LEDGER RECONCILIATIONS. THE ENTIRE CHAPTER WILL BE UPDATED TO REFLECT THE BUSINESS PROCESS CHANGES DUE TO THE ERPS. THE FULL UPDATE WILL TAKE PLACE ONCE GFEB IS FULLY DEPLOYED AND IN SUSTAINMENT MODE. DFAS-IN WILL WORK IN CONJUNCTION WITH ARMY TO UPDATE.

2. POCS:

A. ACCOUNTS MAINTENANCE AND CONTROL, 317-212-4639.

B. ARMY ACCOUNTING PROCEDURES, 317-212-8721, 317-212-3380.//

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