

DEPARTMENT OF THE ARMY

U. S. Army Corps of Engineers
Finance Center
7800 Third Avenue
Millington, Tennessee 38054-5005

CEFC-AO
SOP No. UFC-06

01 February 1998

STANDING OPERATING PROCEDURE
TRANSACTIONS FOR OTHERS (TFO)
TRANSACTIONS BY OTHERS (TBO)
INTERFUND (IF)

1. **PURPOSE.** This Standing Operating Procedure (SOP) defines the USACE Finance Center's (UFC) policy, responsibilities and procedures related to Transactions for Others (TFO), Transactions by Others (TBO) and Interfund (IF).
2. **APPLICABILITY.** The provisions of this SOP apply to the USACE Finance Center (UFC) and activities supported by the USACE Finance Center.
3. **REFERENCES.**
 - a. DFAS-IN 37-1, Finance and Accounting Policy Implementation.
 - b. CEFC-AO, SOP NO. UFC-02. Standing Operating Procedure. Accounts Receivable and Debt Collection.
4. **DEFINITIONS.**
 - a. DAAS. Defense Automated Addressing System
 - b. DFAS. Defense Finance & Accounting Service.
 - c. IF - Interfund System. An automated billing and fund transfer process designed to replenish seller activity's cash reserves immediately.
 - d. INTRANSITS. TBO bills which have had no clearances applied.
 - e. OPLOCS. Operating Locations.
 - f. Problem Disbursements. Term commonly used to describe any unprocessed or unmatched TFOs, TBOs, or Interfund bills.

g. Proper and/or eligible bill. Terms used to describe a bill(s) which has all the information that is required for processing/recording by the UFC.

h. TBO - transactions by others. Term used describing disbursements or collections processed by another installation. The fiscal station number of the funded installation is cited. The term TBO will be used within this SOP.

i. TFO - transactions for others. Term used indicating collections or disbursements of funds processed for another installation. The specific allotment accounting classification of the funded installation is cited. The term TFO will be used within this SOP.

j. UMD - unmatched disbursements. Term used to describe TBO transactions which have been partially cleared.

5. **POLICY.**

a. HQUSACE goals/requirements for unmatched disbursements (UMD) and intransit items will be met.

b. USACE Finance Center (UFC) will record and/or certify all TFO, TBO and Interfund transactions.

c. All information required from serviced organizations will be requested through the Finance & Accounting Office.

d. No transactions will be rejected between any offices supported by the UFC. Any such items will be referred to the supported activities for internal resolution.

e. Supported activities will review all improper bills (TBOs) and insure that a proper obligation is reflected thereon.

f. Electronic mail (E-MAIL) will be the preferred communication tool.

6. **RESPONSIBILITIES.**

a. USACE Finance Center. The Director, USACE Finance Center, through the Deputy Director for Accounting Operations, is responsible for the following:

(1) Certifying, preparing, and submitting TFO bills.

(2) Recording TBOs.

(3) Recording Interfund (IF) transactions.

(4) Submitting upward reports associated with the TFO/TBO/IF activities.

(5) Monitoring all DFAS feedback reports and submitting necessary resolution.

b. Supported Activities. Commanders of supported activities are responsible for:

(1) Properly recording all customer orders identified as TFOs where applicable.

(2) Validity of the costs recorded to customer orders.

(3) Maintaining obligations for all TBOs and Interfund (IF) bills.

(4) Researching Interfund bills appearing on the uncleared list. Retrieving all Interfund (IF) bills from the Defense Automated Addressing System (DAAS) and submitting to USACE Finance Center (UFC).

(5) Advising customers/business associates of the proper billing procedures in the order for services, e. g. (1) reflecting the correct order number on each bill and (2) requiring the performing office not to bill for more than the funds provided.

(6) Providing a copy of the supporting order when requested by billing organization.

7. **PROCEDURES**.

a. USACE Finance Center (UFC) will:

(1) Assign a primary individual to each Fiscal Station Number (FSN).

(2) Certify, prepare and mail all eligible TFO bills for supported activities with timing to immediately follow billing described in Reference 3b.

(3) Cancel all ineligible TFO bills and advise the supported activity to take corrective action.

(4) Record expenditures for all eligible TBO bills on supported activity books after the items appear on the DFAS TFO/TBO Uncleared Lists.

(5) Provide each supported activity with a copy of their uncleared Interfund list on or about the 10th workday of each month.

(6) Record Interfund (IF) expenditures on supported activity books after receipt from the respective activity.

(7) Monitor and correct Unmatched Disbursements (UMDs) and Intransit items appearing on the DFAS Uncleared Lists.

(8) Provide guidance to Disbursing Station Symbol Number (DSSNs) and DFAS Operating Locations (OPLOCS) for correct mailing of all TBO bills to USACE Finance Center (UFC) for all supported activities.

(9) Provide written request/guidance to supported activity of any problems encountered which require corrective action or review by the activity.

(10) Assist supported activities in resolving items resulting from old Disbursing Station Symbol Numbers (DSSN) prior to the migration of the work to the UFC.

(11) Provide transmittals of all TBO bills to the supported activity which could not be processed due to lack of information or lack of funds.

(12) Reject TBO bills to a non-supported activity billing station after written request from the supported billed activity.

(13) Provide copies of DFAS feedback reports on an as-requested basis to supported activity.

(14) Will not record part of a bill. If a TBO bill does not have sufficient funds on the obligation, the item will be referred to the supported activity for a determination of whether to increase funds on the order. Upon receipt of written request from the supported activity, any such bills will be wholly rejected.

(15) Will review all TBO bills to insure that the total billed amount reflected on the bill matches the amount booked in the accounting records. Any differences will be brought to the attention of the supported activity.

(16) Will request any required Expenditure Authority and record the EAIDs (Expenditure Authority Identification) number.

b. Supported activities will:

(1) Provide a managerial accountant to serve as liaison or point of contact (POC) in the Finance & Accounting Office for the coordination and resolution of unmatched problem disbursements. All coordination between the UFC and supported activities will be with the supported activity designated POC.

(2) Develop procedures which provide feedback for processing items which enable the goals/requirements of HQUSACE to be met.

(3) Coordinate with the UFC's assigned primary point of contact (POC) for the supported activity Fiscal Station Number (FSN).

(4) Insure that all eligible TFO customer orders are properly recorded, marked for TFO billing and include the full accounting citation as required in upward reports. Prompt action will be taken by serviced activities to correct any items which do not meet the required conditions.

(5) Insure that all government orders and contracts for which TBO bills will be applied are obligated timely.

(6) Forward through regular transmittal procedures all TFOs and TBOs which are erroneously received by the supported activity to the USACE Finance Center (UFC), mail stop 324. The supported activity will review the documents for order numbers and insure obligations are recorded prior to sending the items to the UFC.

(7) Provide information to the UFC for the resolution of any items appearing on the old Disbursing Station Symbol Number (DSSN) Uncleared Lists for upward reporting.

(8) Resolve issues or problems related to TFO bills which were converted from COEMIS.

(9) By the 25th of each month, provide the UFC with the completed package of researched and documented Interfund billings relating to the previous month's uncleared list.

(10) Provide the UFC with all TFO/TBO related documents dating back two (2) fiscal years from the date of migration to UFC. Included in these will be all TFO reject letters, TFOs, TBOs, 110s and any related correspondence.

FOR THE DIRECTOR:

BETH KRAUS
Deputy Director for Administration