

***DLA FO PROCESS IMPROVEMENT MEETING***

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***DEFENSE LOGISTICS AGENCY***

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**Unliquidated Obligations Reviews**

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# DLA FO Process Improvement Meeting

## **Unliquidated Obligations**

- **Overview**
- **Background**
- **What are they?**
- **Roles and Responsibilities**
- **Why are they important?**



## DLA FO Process Improvement Meeting

### Background

- May 14 1996 USD memo titled Quarterly reviews of Commitments and Obligations.
- DOD requirement, reviews be conducted at least 3 times each fiscal year.
- The purpose of the reviews is to ensure accuracy and timeliness of the transactions in the official accounting records.



## What are Unliquidated Obligations?

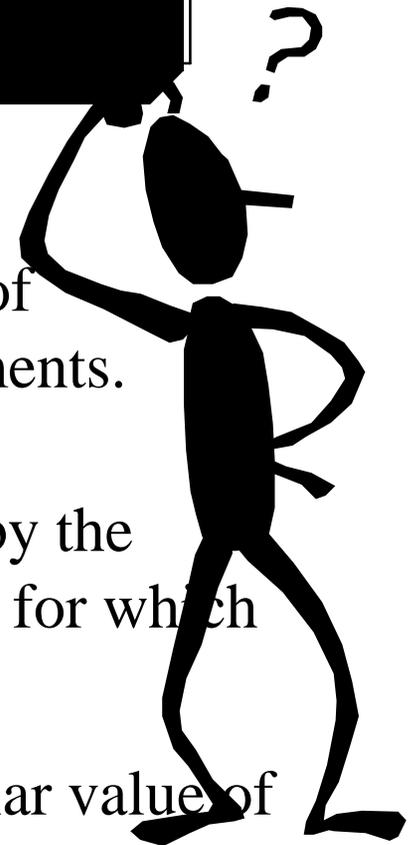
### Definitions

**Unliquidated Obligation balance.** The amount of obligations that have not been liquidated by payments.



**Undelivered Orders.** Contracts or orders issued by the ordering accounting entity for goods and services for which the liability has not yet been accrued.

**Accrued Expenditure-<sup>+</sup>Unpaid.** Represents the dollar value of goods and services received for which payment has not been made.



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## Roles and Responsibilities

- DLA
- DFAS



## Why are they Important

- **Beneficial to DLA**
  - Lessen Problems disbursements.
  - Enhance the use of funds

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**UNLIQUIDATED OBLIGATIONS**

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