



DEFENSE LOGISTICS AGENCY  
HEADQUARTERS  
8725 JOHN J. KINGMAN ROAD  
FORT BELVOIR, VIRGINIA 22060-6221

July 1, 2015

MEMORANDUM FOR FINANCE AND SUPPLY PROCESSS REVIEW COMMITTEES  
(PRCs)

SUBJECT: Approved Addendum to Approved Defense Logistics Management Standards (DLMS) Change (ADC) 1043 (Staffed as PDC 1043D), SLOA Data Element Sub-Allocation Holder Identifier Subsuming Limit/Subhead Data Element (Finance/Supply)

The attached addendum change to DLM 4000.25, Defense Logistics Management System, is approved for staggered implementation.

Addressees may direct questions to Mr. Robert Hammond, Chair, Finance PRC, email [financehq@dla.mil](mailto:financehq@dla.mil) 703-767-2117; Ms. Ellen Hilert, Co-Chair, Supply PRC, email: [ellen.hilert@dla.mil](mailto:ellen.hilert@dla.mil); or Ms. Heidi Daverede, DOD MILSTRIP Alternate, 703-767-5111; DSN 427-5111, e-mail: [heidi.daverede@dla.mil](mailto:heidi.daverede@dla.mil). Others must contact their Component/Agency designated representative shown at [www.dla.mil/j-6/dlmso/CertAccess/SvcPointsPOC/allpoc.asp](http://www.dla.mil/j-6/dlmso/CertAccess/SvcPointsPOC/allpoc.asp) (DOD Common Access Card restricted).

DONALD C. PIPP  
Director  
Defense Logistics Management  
Standards Office

Attachment  
As stated

cc:  
ODASD (SCI)  
ODASD DPAP (PDI)  
OUSD(C)  
ODCMO

**Attachment to ADC 1043D,  
SLOA DATA ELEMENT SUB-ALLOCATION HOLDER IDENTIFIER SUBSUMING  
LIMIT/SUBHEAD DATA ELEMENT**

**1. ORIGINATING SERVICE/AGENCY AND POC INFORMATION:**

**a. Technical POC Per Reference 3.a.:**

- (1) Office of the Under Secretary of Defense (Comptroller) (OUSDC)
- (2) Office of the Deputy Chief Management Officer (ODCMO)

**b. Functional POC:** Defense Logistics Management Standards Office

- (1) **Finance:** Robert Hammond, Chair, Finance PRC, email [finance@hq.dla.mil](mailto:finance@hq.dla.mil)
- (2) **Supply:** Ellen Hilert, Co-Chair, Supply PRC, email: [ellen.hilert@dlm.dla.mil](mailto:ellen.hilert@dlm.dla.mil)

**2. FUNCTIONAL AREAS:** Joint Finance and Supply

**3. REFERENCES:**

**a.** Joint Deputy Chief Management Officer and Under Secretary of Defense (Comptroller) Chief Financial Officer memorandum of September 14, 2012, subject “Department of Defense Standard Line of Accounting/Accounting Classification”

**b.** [Approved DLMS Change \(ADC\) 1043](#), Revisions for Department of Defense (DOD) Standard Line of Accounting (SLOA)/Accounting Classification (Finance/Supply), dated September 18, 2013

**c.** [ADC 1043B](#), Revised Procedures for Department of Defense (DOD) Standard Line of Accounting (SLOA)/Accounting Classification to Modify Business Rules for Beginning Period of Availability Fiscal Year Date, dated October 01, 2014

**d.** [DLM 4000.25](#), Defense Logistics Management System, Volume 4, Military Standard Billing System - Finance, [www.dla.mil/j-6/dlmsso/elibrary/manuals/dlm/dlm\\_pubs.asp](http://www.dla.mil/j-6/dlmsso/elibrary/manuals/dlm/dlm_pubs.asp)

**e.** Finance PRC Meeting, March 4, 2015, minutes available at [www2.dla.mil/j-6/dlmsso/Archives/archives\\_fin.asp](http://www2.dla.mil/j-6/dlmsso/Archives/archives_fin.asp)

**4. REQUESTED CHANGE(S):**

**a. Brief Overview:** This change subsumes the Limit/Subhead data element into the Sub-Allocation Holder Identifier data element included in the Standard Financial Information Structure (SFIS) Fund Code to Fund Account Conversion Table and changing the data element name from Limit/Subhead to the abbreviated Sub-Allocation in the Web Fund Code application data entry screens and reports. The Web Fund Code Master File Layout will retain the Limit/Subhead data element, which will continue to be provided in system-to-system data

exchange from the DLA Transaction Services authoritative database, but the definition will indicate that Limit/Subhead has been subsumed by Sub-Allocation Holder Identifier. It also changes the Sub-Allocation Holder Identifier on the DLA default appropriation value in MILSBILLS Appendix 2.2 from “5999” to “5CBX”.

**b. Background:**

(1) Reference 3.a. established the SLOA for DOD and included Sub-Allocation (formerly limit/subhead) as a data element. When consolidating the SLOA elements into SFIS as part of the DOD Business Enterprise Architecture (BEA) version 10.0, the element was defined as Sub-Allocation Holder Identifier.

(2) SLOA was implemented in the DLMS by ADC 1043 (Reference 3.b.) and subsequent DLMS Changes. As one of the SLOA elements, Sub-Allocation Holder Identifier was included as a new DLMS element, following its DOD BEA 10.0 definition as a 4 character, alphanumeric identifier of an organization to which funds have been sub-allocated. ADC 1043 also established the requirement for modifying the fund code table to add select SLOA data elements to the existing concatenated line of accounting on the SFIS Fund Code to Fund Account Conversion Table. Limit/Subhead is part of the concatenated appropriation data element and was retained on the new SFIS Fund Code to Fund Account Conversion Table as a separate data field, but Sub-Allocation Holder Identifier was not added to the table.

(3) At the time of ADC 1043 staffing, it was not clear if the two data elements were indeed synonymous and if the number of potential Sub-Allocation Holder Identifier combinations might cause the number of two character fund codes per Service/Agency to exceed the upper limit of 1296. Accordingly, the two data elements were not merged at that time and a staffing note was included in ADC 1043 noting the need to retain Limit/Subhead until there was greater clarity regarding the alignment of Sub-Allocation Holder Identifier to Limit/Subhead values. Sub-Allocation Holder Identifier was added to the relevant DLMS implementation conventions. Legacy Limit/Subhead was not included in the implementation conventions. The concatenated appropriation data element was retained in the summary bill.

(4) The Web Fund Code application that Component Fund Code Monitors use to manage their Components’ fund codes incorporated BEA 10.0 business rules for SLOA data elements identified in Reference 3.b. Limit/Subhead was added to the Web Fund Code application to form the concatenated appropriation data element. Web Fund Code business rules are reflected in the Web Fund Code Master File Layout, as presented in Reference 3.c.

(5) During the Finance PRC meeting on March 4, 2015 (Reference 3.e.) the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) representative confirmed that Sub-Allocation Holder Identifier is synonymous with Limit/Subhead and that those values may be subsumed into the Sub Allocation data element. Since Sub-Allocation Holder Identification is synonymous with Limit/Subhead, the upper limit of fund code combinations for a Service/Agency on the SFIS Fund Code to Fund Account Conversion Table will not be exceeded under the current business practice, alleviating that concern.

(6) During the same FPRC meeting (see Reference 3.e.), DLA asked that the Sub-Allocation Holder Identifier value of their default appropriation prescribed in MILSBILLS Appendix 2.2 be changed from 5999 to 5CBX. This default value is used when a fund code used in the billing and adjustment process is not found on the SFIS Fund Code to Fund Account Conversion Table for the Component.

**c. Procedures, Transactions, Data Elements, Processing Details in Use Today:**

(1) The layout of the SFIS Fund Code to Fund Account Conversion Table identifies Limit/Subhead as an element. And, the Web Fund Code application entry screens label the field as Appropriation Limit/Subhead. The Limit/Subhead values are included in a monthly report format available from DLA Transaction Services and published in MILSBILLS Appendix 1.1., a delimited download file available from eDAASINQ, and in a system-to-system feed of the SFIS Fund Code to Fund Account Conversion Table data that is available to Components by various methods. DLA Enterprise Business System is currently receiving a data feed.

(2) In Reference 3.d., Appendix 2.2 identifies the default appropriation for DLA as 97X4930.5999.

**d. Approved Change in Detail:**

(1) Transaction Services:

(a) Change the Web Fund Code Application to rename the Appropriation Limit/Subhead as the abbreviated term Sub-Allocation on data entry screens. Use Sub-Allocation Holder Identifier values to generate the concatenated appropriation data element.

(b) Change fund code download to rename Limit/Subhead as the abbreviated term Sub-Allocation.

(c) Modify the SFIS Fund Code to Fund Account Conversion Table report to display the abbreviated term Sub-Allocation vice Limit/Subhead. Where abbreviated on column headings, present as SUB ALLO.

(d) Document in the system-to-system exchange that the Limit/Subhead is now the Sub-Allocation Holder Identifier. The database structure detailed in the Master File Layout will retain existing element name of Appropriation\_Limit\_Subhead and note that it is now the abbreviated term Sub-Allocation for presentation to users.

(2) DLA (or DFAS if sponsorship is transferred to DFAS) update DD Form 1400, Statement of Interfund Transactions, to rename the "SUB OR LIMIT" column to identify it as being for Sub-Allocation Holder Identifier data.

(3) DLMSO update DLM 4000.25 DLMS, Volume 4 to replace all references of Limit/Subhead with Sub-Allocation Holder Identifier as described in the following section, 4.e.

**e. Revisions to DLM 4000.25 (Defense Logistics Management System), Volume 4 (Military Standard Billing System - Finance):**

(1) In Chapter 5, replace references to Limit and/or Subhead with Sub-Allocation Holder Identifier.

*Preceding text not shown...*

Table C5.T2. Buyer CAO

INDEX	TREASURY SYMBOL	<b><i>SUB-ALLOCATION HOLDER IDENTIFIER</i></b> <del>LIMIT or SUBHEAD</del>	BUYER CAO
17	All	All	DFAS-CL
21	All	All	DFAS-IN
57	All	All	DFAS-CO
97	NOT 4930	All	DFAS-IN
97	4930	All	DFAS-IN

*Intervening text not shown...*

“C5.6.3. Report Form. The “Statement of Interfund Transactions” must be prepared monthly and contain totals for each appropriation ~~limit~~ ***Sub-Allocation Holder Identifier*** charged and reimbursed, the reporting period, and identify the reporting office. GSA shall submit an equivalent “Statement of Interfund Transactions.””

*Intervening text not shown...*

**C5.6.6. Other Reporting Requirements**

**C5.6.6.1 Extract of the Statement of Interfund Transactions**

C5.6.6.1.1. Each Military Department (and GSA for its equivalent report) must furnish an “extract” of the “Statement of Interfund Transactions” to the DoD Components and other participating Agencies for which it collects or disburses showing the transactions for that Component or Agency. The DoD Components may be identified by their unique ~~suffix/limit codes~~ ***Sub-Allocation Holder Identifier*** on department 97 appropriations.

C5.6.6.1.2. Extracts of the “Statement of Interfund Transactions” (and GSA equivalent) that are forwarded to DoD CAOs shall be supported by summary billing records (DLMS 810L/Document Identifier Code (DIC) FS). The summary billing records shall be

forwarded electronically to the CAO responsible for clearance. The CAO responsible for clearance is determined by the departmental index of the disbursed appropriation and, in the case of department "97" appropriations, by the DoD Component identification contained in the appropriation's ~~suffix/limit code~~ **Sub-Allocation Holder Identifier**. Table C5.T3 identifies the CAO responsible for clearing interfund bills:

Table C5.T3. Department of Defense Central Accounts Offices

<u>CLEARANCE CAO</u>	<u>COMMRI</u>	<u>INDEX</u>	<u>COMPONENT</u> <sup>1</sup>
DFAS-Indianapolis	RUQADVU	97	Other than USAF, USN, USMC, and SDDC <del>limit</del> <b>Sub-Allocation Holder Identifier</b> FD30
		21	All
DFAS-Columbus	RUEGAA	97	USAF
		57	All
DFAS-Cleveland	RUEBJNW	97	USN and USMC
		17	All

<sup>1</sup> For purposes of this procedure, the Component identification for 97X4930 is in the 1st position of the ~~suffix/limit code~~ **Sub-Allocation Holder Identifier** and is A (USA), N (USN), F (USAF), M (USMC), and 5 (Defense Agencies). For other than 97X4930, the identification is in the 1st two positions and is 01 (USA), 02 (USAF), 04 (USN), and 05 (USMC).

*Remaining text not shown...*

(2) In Appendix 1.1., Replace references to the Appropriation Limit Subhead with the abbreviated Sub-Allocation.

(a) The list of abbreviations at the top of the report.

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***** ABBREVIATIONS *****
DPT REG CDE      - DEPARTMENT REGULAR CODE
FYR              - FISCAL YEAR
MAIN ACCT CODE  - MAIN ACCOUNT CODE
APP LIM SUB   - APPROPRIATION LIMIT SUBHEAD
SUB ALLO      - SUB-ALLOCATION (FORMERLY "APPROPRIATION LIMIT SUBHEAD")
DPT TRN CDE     - DEPARTMENT TRANSFER CODE
SUB ACT CDE     - SUB ACCOUNT CODE
TRY SUB CLS     - TREASURY SUB CLASS
LEG             - LEGACY MULTI YR FUND IND
ATC            - AVAIL TYPE CODE

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(b) The column headers for each grouping of fund codes.

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APP          SUB
LIM   to    ALLO
SUB

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(3) In Appendix 2.2., replace “limits” with “Sub-Allocation Holder Identifiers” in the second bullet of paragraph AP2.1. and update the Sub-Allocation Holder Identifier of DLA’s default appropriation in the third bullet:

“AP2.1. Fund codes are two position alpha/numeric codes used in conjunction with Service or Agency Code of the billed office to designate the billing method (interfund or noninterfund). When interfund billing is indicated, the fund code also indicates the fund account to be charged (disbursed) or credited (refunded).

- The fund code to disbursement fund account conversion tables are published online in Part I of the Fund Code Table at:

[https://www2.transactionservices.dla.mil/logreports/daasc\\_reports.asp](https://www2.transactionservices.dla.mil/logreports/daasc_reports.asp)

- Only valid appropriations and ~~limits~~ **Sub-Allocation Holder Identifiers** may be associated with fund codes. The undistributed intergovernmental payments account, F3885 may not be associated with fund codes or used on interfund bills.
- When a fund code used in the billing and adjustment process is not found on the fund code to disbursement fund account conversion table the appropriation charged shall be assigned as follows:

<u>Organization (Billed Service Code)</u>	<u>Interfund Default Appropriation</u>
Contractor (C, E, L, Q, U)	Not applicable, noninterfund
Non-DoD (G, Z, HX, Numeric)	Not applicable, noninterfund
Army (A, W)	21*2020
Air Force (D, F)	57*3400
Navy (N, P, R, V)	17*1804
Marine Corps (K, M)	17*1106
Defense Logistics Agency (S, T)	97X4930.5999 <b>5CBX</b>
Other Defense Agency (H)	Not applicable, noninterfund.”

(4) In Appendix 4, update the following rows of AP4.1. Layout for SFIS Fund Code to Fund Account Conversion Table to note Appropriation\_Limit\_Subhead is the field for Sub-Allocation Holder Identifier values:

Field Name	Type	Use	Definition	Business Rule
Appropriation_Limit_Subhead	varchar2(4)	O	<b><i>Sub-Allocation Holder Identifier</i></b> <del>Limit/Subhead. Legacy Identifier of an organization to which funds have been sub-allocated. (Per PDC 1043D Appropriation Limit/Subhead has been subsumed into the SLOA element Sub-Allocation Holder Identifier and will be represented as Sub-Allocation to users.)</del>	• May be blank.

f. Alternatives: None.

**5. REASON FOR CHANGE:** This change updates the Web Fund Code Application and output to reflect the OUSD(C) confirmation that Limit/Subhead is subsumed into Sub-Allocation Holder Identifier and changes the DLA default line of accounting in MILSBILLS.

**6. ADVANTAGES AND DISADVANTAGES:**

**a. Advantages:** Updates fund code table management and reports to reflect the going forward SLOA element. Revises the DLA default line of accounting in MILSBILLS to conform with current business practice. Allows Components and DFAS to obtain the SLOA Sub-Allocation Holder Identifier data element referentially from the Fund Code to Fund Account Conversion Table.

**b. Disadvantages:** None.

**7. ESTIMATED TIME LINE/IMPLEMENTATION TARGET:** Transaction Services will implement this change by August 17, 2015.

**8. ESTIMATED SAVINGS/COST AVOIDANCE ASSOCIATED WITH IMPLEMENTATION OF THIS CHANGE:** None identified.

**9. IMPACT:**

**a. DLMS Data Elements:** Update Sub Allocation Holder Identifier to reference Limit/Subhead as a legacy term.

**b. DLA Transaction Services:** Make changes described in 4.d. above.

**c. Non-DLM 4000.25 Series Publications:**

(1) DFAS may evaluate updating DFAS Manual 7097.01 to similarly replace Limit with the SFIS/SLOA term Sub-Allocation Holder Identifier.

(2) DLMSO is working to coordinate an update to DD Form 1400, Statement of Interfund Transactions, to update the column heading for SUB OR LIMIT to Sub-Allocation Holder Identifier or appropriate abbreviation. DLA is determining if sponsorship of DD Form 1400 has, or should be, transferred to DFAS.

**10. PDC 1043D Response Table:**

	<b>Component</b>	<b>Response</b>	<b>Resolution</b>
<b>1.</b>	USA	Concur	Noted
<b>2.</b>	USMC	Concur	Noted.
<b>3.</b>	DLA	Concur	Noted