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Civil Engineering – General

IMPLEMENTATION OF THE UTILITY COST SHARING AGREEMENT

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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This instruction sets forth policy, assigns responsibilities, and outlines procedures governing implementation of the utility cost sharing agreement between the United States Government (USG) and the Government of Japan (GOJ) as defined in Article II of the Special Measures Agreement (SMA), and as required by Headquarters, US Forces, Japan. It is applicable to all members of United States Forces, Japan (USFJ) and U.S. civilian components.

1. **Purpose.** This USFJ Instruction outlines administrative procedures, policy, and responsibilities for the coordination and conduct of the USFJ Utility Cost Sharing (UCS) Program. This instruction outlines the methodology used to calculate annual budget estimates, service component budget allocation process, procedures used to report UCS reimbursement data, management of the limited depository account used to handle UCS funds, and budgeting and reporting procedures.

2. **General.** Article II of the SMA between the USG and GOJ stipulates that Japan will bear, for the duration of the agreement, all or part of the expenditures in paying costs of the following for official purpose in Japan by the United States armed forces upon appropriate certification:

(a) electricity, gas, water supply, and sewerage from public utility companies; and

(b) fuels used for heating, cooking, and hot water supply not included in (a) above.

2.1 Article II of the SMA shall be referred to as the "UCS Agreement" throughout this instruction.

2.2 Under the UCS Agreement, the intent is not for the GOJ to become responsible for contracting of, or procurement, of utilities or heating fuels.

2.3 In implementing the provisions of the UCS Agreement, the GOJ will provide the lesser of ¥24,901,908,000 or an alternative fixed sum based on the USFJ average utilities cost for the three years preceding the year prior to the immediate year multiplied times the percentage shown in paragraph 2.4 for each Japanese Fiscal Year (JFY) respectively.

2.4 The basis for the fixed sum percentage will be phased-in over the course of the 2011 SMA:

JFY 2011	76% of average utility costs for JFY 2007, 2008 and 2009
JFY 2012	75% of average utility costs for JFY 2008, 2009 and 2010
JFY 2013	74% of average utility costs for JFY 2009, 2010 and 2011
JFY 2014	73% of average utility costs for JFY 2010, 2011 and 2012
JFY 2015	72% of average utility costs for JFY 2011, 2012 and 2013

2.5 In accordance with the UCS Agreement, the USG agreed to make efforts to economize (conserve) the relevant costs of utilities consumed on U.S. installations in Japan.

2.5.1 All installations will continue to maintain and enforce stringent energy and utility conservation policies.

2.5.2 All installations will include energy conservation features in the facility design phase of new facilities or repair of existing facilities, whenever possible.

2.6 In implementing the UCS Agreement, the USG has agreed to keep GOJ informed of the contracts to procure qualifying utilities and fuels as stipulated in the SMA. The USG agreed to inform the GOJ of the contents of the existing contracts and to notify the GOJ in advance of the contents, revision, or rescission of such contracts, or the conclusion of new contracts. USFJ J40 will provide copies of all UCS qualifying utility contracts to GOJ as required.

3. Program Procedures. This section establishes procedures for the implementation of the UCS program.

3.1 Budgeting for (On-Base) Utilities. All services and installations will continue to budget for qualifying utilities.

3.1.1 Installations will calculate expected utility consumption and costs using current and/or expected utility rates.

3.2 GOJ UCS Budget Methodology. The Bureau of Local Cooperation (BLC) has sole responsibility for determining each JFY UCS initial budget request. BLC

calculates the basis for the budget by averaging the actual annual utility consumption by U. S. Forces Japan for the three years preceding one year prior to the subject JFY (three year rolling average), for each Service Component.

3.2.1 All Service Component averages are then totaled arriving at a USFJ overall three-year rolling average.

3.2.2 BLC will compare the USFJ overall three-year rolling average total, hereinafter the USFJ rolling average, against the UCS Agreement fixed upper limit of ¥24,901,908,000 and use the **lesser** of the upper limit or the amount based on the percentage in accordance with paragraph 2.4 above, hereinafter the Budgeted Amount.

3.3 USFJ Budget Allocation Methodology. After receiving the final approved budget from BLC, USFJ J40 will allocate the overall USFJ UCS budget to each Service Component in quarterly installments of 25%, 30%, 25% and 20% of the Budgeted Amount for each quarter of the Japanese Fiscal Year, respectively.

3.3.1 A budget ratio for each service component will be determined by dividing the average of their total qualifying utility costs for the Japanese fiscal years 2007, 2008 and 2009 by the average of total qualifying utility costs of all USFJ components for the same period.

3.3.2 Each Service component's annual UCS funding will be set to the product of their respective budget ratio as determined in accordance with paragraph 3.3.1 and the Budgeted Amount.

3.4 BLC will only request money back when the sum of USFJ actual expenditures for a JFY is less than the Budgeted Amount for the same JFY.

3.5 Government of Japan Utility Payments. Under the terms of the UCS Agreement, the GOJ will deposit a specific amount of yen directly into the USFJ Limited Depository Account (LDA) with the Bank of America (Tokyo Branch). This deposit will be based on the above mentioned quarterly budgetary appropriation schedule provided by USFJ. Once the money is deposited, BLC will notify HQ USFJ J40 that the funds have been deposited. J40 will notify HQ USFJ J05 who will prepare a notification message to DFAS-Japan to confirm the deposited amount. DFAS-Japan will access the account and confirm the money has been credited to the HQ USFJ LDA. Once the funds deposit has been confirmed, J40 will prepare a memo for breakdown and final distribution of funds to each service.

3.5.1 HQ USFJ J05 (Comptroller) will establish and manage a UCS suspense account to maintain an audit trail of GOJ UCS funds.

3.5.2 Under U.S. Department of Treasury regulations, the yen deposited into the Bank of America, (Tokyo Branch) must be transferred to the LDA and will be converted to U.S. dollars as soon as possible to avoid any foreign currency exchange fluctuation risks. The exact dollar-to-yen exchange rate will be recorded and reported to USFJ J40. When converted, the GOJ deposit will be recorded as a debit transaction in the UCS suspense account.

3.5.3 If consumption during the quarter is below average, the GOJ deposit may exceed the amount the GOJ is responsible for. Any excess amount in the suspense account will be carried forward each quarter. However, at the end of the JFY, if the annual consumption is less than expected and USFJ's total bills are less than the amount remaining in the suspense account, the unused portion must be returned to the GOJ. **(Represents 100% of Utility Costs covered).**

3.5.4 UCS refund credits due to the service components will be electronically transferred by DFAS-J to the appropriate Service Component account. Service Component UCS program managers will internally distribute the money according to Service Component policies.

3.6 Utility Payments and Documentation. Each Service Component installation will continue to handle utility invoices and payments in accordance with the existing utility contracts and local standard operating procedures. However, local procedures will be modified slightly to include the following document submissions:

3.6.1 In accordance with current procedures, upon receipt and certification, Service Component utility offices will forward all utility invoices to DFAS-J as soon as possible for payment. **EXCEPTION:** UCS heating fuels, (FJ1, FJ3, and Kerosene) invoices will be forwarded by the Contractor to DFAS-Columbus for payment. **See paragraph 3.8.**

3.6.2 After payment, DFAS-J will send two copies of all utility invoices, payment vouchers and all required supporting documentation to USFJ J40.

3.6.3 Utility invoices and payment vouchers paid during the month must be submitted to USFJ J40 on or before the 20th of the following month in order to be included in the GOJ cost sharing report for the month in which they were paid. **EXCEPTION:** All relevant JFY utility invoices and payment vouchers (to include any paid in March) must be submitted to USFJ J40 no later than 5 April of the following JFY to allow USFJ J40 sufficient time to gain BLC acceptance of the vouchers and meet the BLC 10 April UCS cutoff.

3.6.4 April 10th is the final day for the UCS program JFY close out. UCS data with a payment date of 31 March or earlier, of the relevant JFY received after 5 April **may** not be included in the UCS refund total for the subject JFY. Subsequently, any data received after 10 April **will** not be included in the UCS

refund total for the subject JFY. It will however be included in the new JFY as long as the voucher payment date is on or after 1 April.

3.6.5 Invoices and payment vouchers received after monthly reports have been prepared will be included in the following month's report provided BLC does not object to its inclusion.

3.6.6 USFJ J40 will provide one copy of invoices, payment vouchers and all required supporting documentation to BLC at the end of each month.

3.6.7 Copies must include the basic invoice, payment vouchers, and the supporting detail report showing the specific consumption and costs by location. The utility invoices will be used for updating the USFJ utility database for reports purposes and GOJ cost sharing calculations. Service Component headquarters and/or Service Component UCS program managers may request an information copy of these invoices. However, due to severe time constraints in data requirements, copies should be requested directly from DFAS-J.

3.6.8 The utility invoices and payment vouchers will serve as the source documents for all reports and GOJ cost sharing distribution.

3.7 **Article II-4-A, B, and C Facilities.** Invoices and payment receipt vouchers provided by DFAS-J will become the basis for calculating the amount of GOJ cost sharing distribution for Article II-4-A, B, and C facilities.

3.7.1 **Article II-4-A Facilities.** These facilities are joint use facilities in which JSDF tenant units pay for all utilities consumed by the JSDF at USFJ installations. Utilities provided to and billed to JSDF units on joint use Service Component installations will be subtracted from the total Service Component utility consumption when the GOJ shares USFJ utility costs.

3.7.1.1 In accordance with current procedures, Service Component utility offices that prepare utility invoices for JSDF units within their utility area will continue to prepare JSDF invoices for utilities consumed on joint use installations and forward such invoices to JSDF tenant units for payment.

3.7.2 **Article II-4-B Facilities.** These facilities are joint use facilities in which USFJ units pay for all utilities consumed at JSDF installations. Utilities provided to and billed to Service Component units on joint use JSDF installations will be added to the total Service Component utility consumption when the GOJ shares USFJ utility costs.

3.7.2.1 **Exercise Qualifying Utilities Provided to Service Component Units by JSDF at Joint Use (Article II-4-B) Facilities.** These utilities that Service Component units obtain at JSDF facilities during exercises are included in the UCS Agreement. Since, in most cases, USFJ J40 may not be aware of each

specific time utilities are consumed by Service Component units at JSDF installations, the Service Components are entirely responsible for providing invoices and all required supporting documentation to DFAS-J when they are processed. Such documents must be submitted in a timely manner.

3.7.2.2 The current qualifying utility arrangement between JSDF installations and Service Component tenant units need not be changed as a result of the Agreement, except that any JSDF invoice used to charge Service Component units for utility consumption must specify the consumed quantity by type of utility and the cost for each utility.

3.7.3 **Article II-4-C Facilities.** These are facilities in which GOJ contractors pay for utilities consumed at USFJ installations. Utilities provided to, and billed to GOJ Contractors on Service Component installations will be subtracted from the total Service Component utility consumption when the GOJ shares USFJ utility costs. Note that utilities consumed by USG Contractors are included in the Service Component utility consumption when the GOJ shares USFJ utility costs.

3.7.4 When DFAS-J or a Service specific collection agency receives payment from JSDF units or Japanese contractors for on-base qualifying utilities, they will provide two copies of the invoice, all required supporting documentation, and payment receipt voucher to USFJ J40.

3.7.5 Current qualifying utility arrangements between Service Component installations and JSDF tenant units or Japanese contractors need not be changed as a result of the UCS Agreement.

3.7.6 USFJ J40 will provide a copy of qualifying invoices, all required supporting documentation, and payment vouchers to BLC when transmitting the monthly utility consumption and cost reports.

3.8 Qualifying Fuels (FJ1, FJ3, Kerosene) Payment Authority Change. Payment authority for qualifying fuels has moved from DFAS-J to DFAS-Columbus. The Paperless Ordering and Receipt Transaction Screens (PORTS) system has been implemented for tracking UCS qualifying heating fuel. In order to maintain the integrity of the UCS program and continue to receive cost sharing refunds for these fuels, the following procedures will be implemented:

3.8.1 The contractor will input all delivery data electronically. The service component fuels management sections (receiving activities) will validate receipt of fuel and submit electronic data to DFAS-Columbus for payment. The contractor will then create a single DD Form 250 combined invoice/receipt document with all GOJ required data for UCS refund purposes. The DD Form 250 will have the fuels management section representative signature (electronic or manual) in block 22 validating receipt and the contractor's representative

signature (electronic or manual) in block 23 with the "Contractor Invoice Number" in the same block.

3.8.2 After the fuels receiving activity has validated accuracy of the combined DD Form 250 invoice/receipt document and appropriate signatures are affixed, it will be forwarded to DFAS-J along with other required documents (Order Form 1449, contract modification, etc.).

3.8.3 DFAS-Columbus will promptly pay the invoice once the electronic data is received from the receiving activity and immediately provide a paid voucher (SF 1034) with a date paid stamp and signature to DFAS-J. DFAS-Columbus payment schedule is based on a 24 or 30 day pay cycle from invoice receipt date.

3.8.4 DFAS-J will consolidate required UCS documentation, verify accuracy, and forward to USFJ J40 for inclusion in the UCS program.

3.8.5 DLA-Energy Japan personnel will notify DLA Headquarters when a modification to a contract may be necessary to accommodate changes in the UCS program.

3.8.6 DLA-Energy Japan will contact HQ USFJ J40 and DFAS-J immediately when changes to contracts, (i.e., Order Locations, CLIN's, etc.) are received from DLA Headquarters.

3.8.7 DLA-Energy Japan will contact Service fuels receiving activities regularly to remind them of their responsibility to forward required documentation to DFAS-J.

3.8.8 If DFAS-J has not received any consolidated invoice/receipt documents (DD Form 250) for one month they will notify DFAS-Columbus and DLA-Energy Japan. DLA-Energy Japan will contact fuels receiving activities to determine whether fuel was purchased or not. If fuel was purchased, DLA-Energy Japan will remind fuels receiving activities of their responsibilities to the UCS program.

3.8.9 DFAS-J will be the single point of contact with DFAS-Columbus to ensure any consolidated invoice/receipt DD Form 250 identified receives a paid voucher (SF 1034) in a timely manner.

3.8.10 USFJ J40 will contact both DFAS-J and DLA-Energy Japan if they have not received any paid fuel vouchers for a one-month period.

4. Responsibilities.

4.1 **Commander, U.S. Forces, Japan:** COMUSJAPAN is responsible for establishing policy and procedures and their enforcement.

4.2 Headquarters, U.S. Forces, Japan has primary responsibility for administration of the UCS Program.

4.3 USFJ J4 has overall staff responsibility for the UCS Program. USFJ J40 has administrative responsibility for management of the program. This responsibility includes, but is not limited to:

4.3.1 Act as the single point of contact between USFJ and the GOJ / BLC.

4.3.2 Provide BLC a quarterly execution schedule for GOJ UCS funds no later than 20 February each year for the upcoming Japanese fiscal year.

4.3.3 Coordinates, reviews, and updates overall UCS policy and procedures.

4.3.4 Develop and update, as required, utility data collection and submission methodology. Administer budget allocation/distribution methodology.

4.3.5 Work with BLC to calculate total U.S. Forces, Japan utility consumption and costs.

4.3.6 Develop and maintain utility databases for report preparation and calculate GOJ cost sharing for each service/installation.

4.3.7 Develop and prepare monthly reports for BLC, as required.

4.3.8 Submit one copy of each utility invoice, all payment vouchers, and other required documentation to BLC each month.

4.3.9 Prepare monthly UCS qualifying utility contract database reports for Service Component UCS program managers, DFAS-J, DLA-Energy Japan and other offices, as required.

4.3.10 Develop and prepare reports directing quarterly LDA distribution.

4.3.11 Assist Service Component program managers in data collection and reporting, as required.

4.3.12 Coordinate responses to GOJ requests for utility data and information.

4.3.13 Provide GOJ LDA distribution information, utility consumption, cost data, and any other pertinent information, as required.

4.3.14 Provide BLC with an annual energy conservation report no later than 31 May for the preceding Japanese Fiscal Year.

4.3.15 HQ USFJ J40 will provide, upon request, the list of eligible Service FACs as identified by BLC for the requesting service. However, HQ USFJ J40 will not provide individual Service Component installation shares of the Service totals to other Services (i.e., HQ USFJ J40 will not provide MARFORJ UCS data that pertains to USARJ, etc.).

4.3.16 HQ USFJ J40 will provide upon request a contact list of Service Component UCS program managers. If other service specific UCS information is required, the requesting service shall contact the affected Service UCS program manager for said information.

4.3.17 USFJ J40 will provide BLC a copy of any new qualifying utility contract, contract modification or contract change as soon as administratively possible.

4.4 **USFJ/J05 (Comptroller)** has overall financial management responsibility for the UCS program. This responsibility includes, but is not limited to:

4.4.1 Prepare refund collection and distribution worksheets.

4.4.2 Provide disbursement memorandum to DFAS-J.

4.4.3 Establish and maintain UCS suspense accounts, as required.

4.4.4 Provide LDA information and data to USFJ J40, as required.

4.4.5 Assist USFJ J40 in overall UCS program management, as required.

4.5 **Service Component Commanders.** Will ensure the widest dissemination of the provisions of this instruction to all installations and activities for which they exercise coordination/command authority over and will adhere to the instructions contained herein. Copies of Service Component specific implementing instructions will be forwarded to USFJ J40 if applicable. In addition, all Service Component Commanders will:

4.5.1 Encourage energy conservation programs in an effort to maximize the UCS refund from the GOJ.

4.5.2 Maintain close liaison with Commander, U.S. Forces, Japan on all matters or concerns pertaining to UCS.

4.5.3 Appoint a UCS program manager for their Service Component and provide USFJ J40 with contact information for the appointed program manager consisting of DSN phone numbers, fax numbers, email address and any other pertinent contract information.

4.5.4 Ensure Service Component UCS program managers understand and adhere to the provisions outlined in this instruction.

4.5.5 Assist USFJ J40 in collecting utility consumption data, as required.

4.5.6 Develop local procedures to ensure that all required UCS documentation identified in this instruction is forwarded to USFJ J40 in a timely manner.

4.5.7 Develop local procedures for distributing GOJ utility cost sharing funds received from DFAS-Japan.

4.5.8 Ensure Service Component UCS program managers support the HQ USFJ annual energy conservation report by providing required data in a timely manner.

4.6 Service Component UCS Program Managers. Will coordinate and monitor timely submission of UCS documentation, as required. In addition, all Service Component UCS program managers will:

4.6.1 Ensure all Service Component utility invoices, and supporting documents are submitted to DFAS-J as soon as possible after receipt.

4.6.2 Ensure Service Component fuels management sections are entering FJ1, FJ3, and Kerosene data into PORTS.

4.6.3 Provide USFJ J40 with required information supporting the annual HQ USFJ energy conservation report to GOJ in a timely manner.

4.6.4 Review and validate monthly UCS funds manager reports and monthly UCS data from HQ USFJ J40 and report validation/verification results to J40 within 5 working days of report receipt.

4.6.5 Ensure that DFAS-J has submitted all invoices and payment vouchers for UCS qualifying utilities to HQ USFJ J40 no later than the 20th of each month for the previous month's data to be considered for refund. **EXCEPTION:** All UCS data (to include March data) must be provided to HQ USFJ J40 no later than 5 April for inclusion in the UCS refund total for the relevant JFY.

4.6.6 Coordinate with DFAS-J as required to locate missing UCS data, which has been identified in the HQ USFJ J40 monthly funds manager or UCS fund managers query report. If missing or late vouchers are found, program managers will ensure they are provided to HQ USFJ J40 so HQ USFJ J40 can attempt to gain approval from BLC for inclusion of the missing vouchers in the UCS refund total. This applies to all vouchers, including Article II-4-A,B, and C facilities.

4.6.7 Ensure that Service Component elements continue to pay for utilities consumed at JSDF (Article II-4-B facilities) IAW bilateral service-to-service joint use implementation procedures.

4.6.7.1 Ensure that when Service Component elements receive utility invoices from JSDF for payment they are promptly submitted to DFAS-J. Additionally, program managers will ensure DFAS-J has forwarded two copies of the invoices, all required support documentation, and payment vouchers to HQ USFJ J40 for inclusion in UCS refund totals for the subject JFY.

4.6.8 Ensure that when GOJ Contractor payment is received for utilities consumed at Service Component element installations (Article II-4-C facilities) DFAS-J has forwarded two copies of the invoices, all required support documentation, and payment vouchers to HQ USFJ J40 in a timely manner.

4.6.9 Provide any contract change, modification, or rescission that applies to qualifying utilities to HQ USFJ J40 and DFAS-J immediately.

4.6.10 Services using both qualifying and non-qualifying fuels will provide USFJ J40 a monthly report identifying what portion of procured FJ1 fuel is qualifying or non-qualifying for GOJ UCS cost sharing refund.

4.7 Director, Defense Finance Accounting Service-Japan. DFAS-J will coordinate and monitor timely submission of UCS documentation as required. DFAS-J will also:

4.7.1 Coordinate monthly with USFJ J40, ensuring all eligible invoices, all required support documentation, and payment vouchers have been properly processed and submitted in a timely manner.

4.7.2 Submit all utility invoices, all required support documentation, and payment vouchers for electricity, water, sewerage, FJ1/FJ3 heating fuel, kerosene, propane, and city gas regardless of contract numbers, changes, modifications, etc. to USFJ J40 who will determine eligibility for UCS payment.

4.7.3 Reconcile, in coordination with USFJ J40, monthly invoice or payment vouchers to ensure maximization of the Utility Cost Sharing Program.

4.7.4 As a result of payment authority transfer from DFAS-J to DFAS-Columbus for (FJ1/FJ3, and Kerosene heating fuels). DFAS-J will implement the following procedures:

4.7.4.1 Collect and consolidate all GOJ required fuel documents to include: Form 1449 (Order Document), SF 1034 payment voucher, and consolidated DD Form 250's (Invoice and Receipt Document), along with any contract

change/modification received from Service Component Fuels Activity Sections or DLA-Energy Japan.

4.7.4.2 Maintain contact with DFAS-Columbus to ensure that the DD Form 250 invoice and receipt documents identified for payment are paid in a timely manner (according to DFAS governing directives) and payment vouchers (SF1034), with a payment date stamp and signature, are forwarded to DFAS-J as soon as payment is made.

4.7.4.3 Consolidate all fuels documentation, verify accuracy, and forward UCS required documentation to USFJ J40.

4.8 Contracting Centers will:

4.8.1 Continue to manage all qualifying US Forces, Japan utility contracts. **EXCEPTION: DLA-Energy Japan will manage all contracts for FJ1, FJ3, and Kerosene.**

4.8.1.1 Tokyo Area Contracting Center, Yokota Air Base, is responsible for all utilities contracting in mainland Japan.

4.8.1.2 18th Wing Contracting Office, Kadena Air Base, is responsible for all utilities contracting in Okinawa.

4.8.2 Notify USFJ J40 in advance of revision, rescission, and/or conclusion of utilities contracts.

4.8.2.1 Provide a copy of the Contract change, or rescission to USFJ J40 as soon as possible.

4.8.2.2 Provide a copy of the Contract change, or rescission to the appropriate section within DFAS-J.

4.9 Commander, DLA-Energy Japan. Will coordinate all UCS qualifying fuels related issues in Japan, DLA-Energy Japan will:

4.9.1 Notify USFJ J40 immediately when any contract for any of the fuels qualified for UCS payment changes, is modified, or is rescinded.

4.9.2 Notify USFJ J40 immediately of any possible impact to the UCS program as a result of fuels initiatives undertaken or planned.

4.9.3 As a result of FJ1, FJ3, Kerosene heating fuel payment authority transfer from DFAS-J to DFAS-Columbus, and implementation of the PORTS system DLA-Energy Japan will implement the following procedures:

4.9.3.1 Ensure that all fuel activity sections forward fuel invoice/receipt documents (consolidated DD Form 250), DD Form 1449's, to DFAS-Columbus.

5. References

5.1 Status of Forces Agreement (SOFA) between the United States of America and Japan.

5.2 Agreement between the United States of America and the Government of Japan concerning New Special Measures Relating to Article XXIV of the Agreement Under Article VI of the Treaty of Mutual Cooperation and Security Between Japan and the United States of America, Regarding Facilities and Areas and the Status of United States Armed Forces in Japan. The SMA became effective 1 April 2011 and will remain in effect until 31 March 2016.

5.3 Basic Arrangement on the implementation of the provisions of Article II of the Agreement between Japan and the United States of America concerning Special Measures Agreement (SMA), 1 Apr 2011.

5.4 DoD Financial Management Regulation, Volume 12, Chapter 24, Jun 2010.

5.5 DoD Financial Management Regulation, Volume 5, Chapter 13, Jan 2011.



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