



## DEFENSE SECURITY COOPERATION AGENCY

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WASHINGTON, D.C. 20301-2800

June 5, 2023

MEMORANDUM FOR DEPUTY UNDER SECRETARY OF THE AIR FORCE FOR  
INTERNATIONAL AFFAIRS  
DEPUTY ASSISTANT SECRETARY OF THE ARMY FOR  
DEFENSE EXPORTS AND COOPERATION  
DEPUTY ASSISTANT SECRETARY OF THE NAVY FOR  
INTERNATIONAL PROGRAMS  
DIRECTOR, DEFENSE CONTRACT MANAGEMENT AGENCY  
DIRECTOR, DEFENSE INFORMATION SYSTEMS AGENCY  
DIRECTOR, DEFENSE LOGISTICS AGENCY  
DIRECTOR, DEFENSE THREAT REDUCTION AGENCY  
DIRECTOR, MISSILE DEFENSE AGENCY  
DIRECTOR, NATIONAL GEOSPATIAL-INTELLIGENCE  
AGENCY  
DIRECTOR FOR SECURITY ASSISTANCE, DEFENSE FINANCE  
AND ACCOUNTING SERVICE – INDIANAPOLIS  
OPERATIONS  
DIRECTOR OF CYBERSECURITY DIRECTORATE AND DEPUTY  
NATIONAL MANAGER FOR NATIONAL SECURITY  
SYSTEMS, NATIONAL SECURITY AGENCY

SUBJECT: Defense Security Cooperation Agency Policy Memorandum 23-14, Updates on the Transfer of Authorized Offsetting Collections to the Special Defense Acquisition Fund [SAMM E-Change 620]

References: (a) Updated and Clarifying Memorandum for the Transfer of Authorized Offsetting Collections to the Special Defense Acquisition Fund, DSCA Policy 20-20, April 22, 2020  
(b) Offsetting Collection Vouchers to the Special Defense Acquisition Fund, DSCA Policy 21-49, September 29, 2021  
(c) Section 51b of the Arms Export Control Act, 22 United States Code, Section 2795, June 30, 1976

This memorandum rescinds references (a) and (b), provides replacement guidance to clarify the type of offsetting collections that may be transferred to the Special Defense Acquisition Fund (SDAF), and outlines the process by which these offsetting collections are to be transferred to the SDAF. The policy in the attachment is incorporated into the DSCA Security Assistance Management Manual (SAMM) at <https://samm.dscamilitary.com>.

Reference (a) directed Implementing Agencies (IA) to transfer proceeds to the SDAF from the sale of items not to be replaced on Foreign Military Sales (FMS) and Building Partner Capacity (BPC) cases. However, reference (c), as amended, authorizes the transfer of offsetting

collections to the SDAF only when received under FMS Letters of Offer and Acceptance (LOAs) executed under the authority of Section 21 of the AECA. BPC cases are not executed under the authority of Section 21 of the AECA. Therefore, collections from such cases are not authorized to be transferred to the SDAF. Likewise, collections from the sale of items not requiring replacement from Foreign Military Financing (FMF)-funded cases may also not be transferred to the SDAF because such sales are authorized under Section 23, not Section 21, of the AECA.

The following SAMM updates clarify this limitation and provide new guidance pertaining to:

- (1) The transfer of residual funds from the sale and replacement of defense articles to the SDAF by an IA under nationally-funded FMS LOAs;
- (2) A new process by which offsetting collection vouchers are routed through DSCA prior to being forwarded to the Defense Finance and Accounting Service (DFAS) for processing;
- (3) New Primary Category Codes (PCC) for the coding of asset use charges to differentiate this collection type from others when transferring offsetting collections to the SDAF; and
- (4) The requirement that all offsetting collection vouchers must cite SDAF's Fiscal Station Number, 843000, in the "Office Receiving Funds" section of the Standard Form (SF) 1080 to enable DFAS to route funds properly.

If you have questions concerning this guidance, please contact Mario Franklin, Financial Policy & Regional Execution Directorate, Financial Policy Division (OBO/FPRE/FP), (703) 697-9434, [mario.c.franklin.civ@mail.mil](mailto:mario.c.franklin.civ@mail.mil) or Nicholas Vukadinovich, Comptroller Directorate, Security Assistance Division (OBO/CMP/SA), 202-760-0816, [nicholas.m.vukadinovich.civ@mail.mil](mailto:nicholas.m.vukadinovich.civ@mail.mil).

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J. Aaron Harding  
Chief Operating Officer and Chief Financial Officer  
Defense Security Cooperation Agency

Attachment:  
SAMM E-Change 620

## Security Assistance Management Manual E-Change 620

### GUIDANCE ON THE TRANSFER OF AUTHORIZED OFFSETTING COLLECTIONS TO THE SPECIAL DEFENSE ACQUISITION FUND (SDAF)

1. Update SAMM section C11.9.3.5.:

**From:**

C11.9.3.5. Account Capitalization. The primary source of funding to grow or capitalize the SDAF is the monetary collections received from the sale and transfer of FMS-procured defense articles and services to foreign governments and international organizations where funds are identified as excess. Section 51(b) of the AECA, as amended ([22 U.S.C. 2795](#)), authorizes the transfer of offsetting collections received under FMS Letters of Offer and Acceptances (LOAs) that are executed under the authority of section 21 of the AECA to the SDAF. In accordance with this authority, the Fund may be capitalized with monies authorized and appropriated or otherwise made available for the purposes of the SDAF for the following charges on export sales by the U.S. Government and its contractors.

1. Non-recurring research, development, and production costs;
2. Asset-use charges for the use of U.S. Government-owned facilities and equipment (excludes charges for FMS leases authorized under Section 61 of the AECA, ([22 U.S.C. 2796](#)); and
3. Collections from the sale of defense articles not requiring replacement on FMS LOAs executed under the authority of Section 21 of the AECA. This includes residual/excess funds from the sale of defense articles intended to be replaced under FMS LOAs (see C11.9.3.5.2.1). These residual funds are to be transferred to the SDAF account because they cannot be used for their intended purpose of replacing the defense articles sold under the FMS LOA. Funds collected from the transfer of equipment from DoD stock pursuant to Title 10 or Title 22 Building Partner Capacity (BPC) authorities are not legally authorized to be deposited into the SDAF.

**To:**

C11.9.3.5. Account Capitalization. The primary source of funding to grow or capitalize the SDAF is the monetary collections received from the sale and transfer of FMS-procured defense articles and services to foreign governments and international organizations where funds are identified as excess. Section 51(b) of the AECA, as amended ([22 U.S.C. 2795](#)), authorizes the transfer of offsetting collections received under FMS Letters of Offer and Acceptances (LOAs) that are executed under the authority of section 21 of the AECA to the SDAF. In accordance with this authority, the Fund may be capitalized with monies authorized and appropriated or otherwise made available for the purposes of the SDAF for the following charges on export sales by the U.S. Government and its contractors.

1. **Non-recurring Cost (NC) recoupment charges of** non-recurring research, development, and production costs;
2. Asset-use charges for the use of U.S. Government-owned facilities and equipment (excludes charges for FMS leases authorized under Section 61 of the AECA, ([22 U.S.C. 2796](#))); and
3. Collections from the sale of defense articles not intended to be replaced on FMS LOAs that are executed under the authority of section 21 of the AECA. Funds collected from the transfer of equipment from DoD stock pursuant to Title 10 or Title 22 Building Partner Capacity (BPC), as well as **Foreign Military Financing (FMF), authorities** are not legally authorized to be deposited into the SDAF. Proceeds from BPC **and FMF-funded** transfers of equipment not intended, or unable to be replaced, should be deposited into Miscellaneous Receipts.

2. Update SAMM section C11.9.3.5.1.:

**From:**

C11.9.3.5.1. Asset-use charges relates to revenue derived from U.S. industry or private interests as a result of their use of government property. Examples of asset-use charges that that may capitalize the Fund include, but are not limited to: leases of non-excess property of military departments and Defense Agencies; easements for rights-of-way; use of test and evaluation installations by commercial entities; and acceptance and use of landing fees charged for use of domestic military airfields by civil aircraft. These charges are wholly different from those derived from leases with foreign countries or international organizations under Section 61 of the AECA.

**To:**

~~C11.9.3.5.1. Definition of Section 51(b) Criteria. Asset-use charges relates to revenue derived from U.S. industry or private interests as a result of their use of government property. Examples of asset-use charges that that may capitalize the Fund include, but are not limited to: leases of non-excess property of military departments and Defense Agencies; easements for rights-of-way; use of test and evaluation installations by commercial entities; and acceptance and use of landing fees charged for use of domestic military airfields by civil aircraft. These charges are wholly different from those derived from leases with foreign countries or international organizations under Section 61 of the AECA.~~

3. Add subsections C11.9.3.5.1.1.- C11.9.3.5.1.3.

**C11.9.3.5.1.1. Items Not Requiring Replacement.** Items not requiring replacement are articles on FMS cases that will be requisitioned and delivered to the foreign partner from DoD stock and are not intended to be replenished or replaced. This includes all Excess Defense Articles (EDA) sold directly by an Implementing Agency (IA), or via a DLA (DLA) Disposition Services case, via FMS LOAs under the authority of Section 21 of the AECA. Funds collected from the transfer of equipment from DoD stock pursuant to Title 10 or Title 22 BPC (listed in SAMM [Table C15.T2.](#)) and FMF authorities are not legally

authorized to be deposited into the SDAF. Proceeds from BPC and FMF-funded transfers of equipment not intended or unable to be replaced must be deposited into Miscellaneous Receipts. IAs will use the correct FMF Type of Assistance (TA) code (“N”) found in [Figure C5.F5](#) to ensure funds collected pursuant to FMF-funded sales are properly identified.

C11.9.3.5.1.2. Non-Recurring Cost Recoupment Charges. NC recoupment charges are valued based on research, development, and production costs, and should be included as a portion of the item’s value on an FMS case to be paid by the foreign partner to the USG. Section 2761 of the AECA ([22 U.S.C. 2761](#)) requires the recoupment of NC from FMS customers. DSCA may waive collections under the authorities provided in Sections 21(e)(1)(B) and 21(e)(2) in the AECA, but all non-waived costs are to be collected into the SDAF account.

C11.9.3.5.1.3. Asset-use charges relate to revenue derived from U.S. industry or private interests as a result of their use of government property in the performance of an FMS case. Examples of asset-use charges that may capitalize the Fund include, but are not limited to: leases of non-excess property of military departments and defense agencies; easements for rights-of-way; use of test and evaluation installations by commercial entities; and acceptance and use of landing fees charged for the use of domestic military airfields by civil aircraft. These charges are wholly different from those derived from leases with foreign countries or international organizations under Section 61 of the AECA.

4. Update SAMM section C11.9.3.5.2.:

**From:**

C11.9.3.5.2. The SDAF collection receipt account 97-11X 4116 has been established for all three sources of offsetting collections listed above and the Implementing Agencies (IAs) are to post SDAF collections into the appropriate account to make these collections available for SDAF use. An IA must prepare a [Standard Form \(SF\) 1080, a Voucher for Transfers between Appropriations and/or Funds](#). The SF 1080, along with the necessary and appropriate supporting documentation, will be prepared by the appropriate case or financial manager. All documentation to include the SF 1080 must be sent to DSCA within 30 calendar days of delivery reporting being complete or NC charges being billed to the foreign partner. The Implementing Agency (IA) must include Fiscal Station Number (FSN) 843000 in the “office receiving funds” section of the SF 1080 voucher when transferring offsetting collections to the SDAF. The FSN enables Defense Finance and Accounting Service (DFAS) to know where to route offsetting collections. Each IA is required to submit an offsetting collections report by the third Wednesday of the month covering the previous month's submissions of offsetting collection vouchers to DSCA. Report will be sent to DSCA's Comptroller office.

**To:**

C11.9.3.5.2. ~~Examples of Section 51(b) Criteria. The SDAF collection receipt account 97-11X-4116 has been established for all three sources of offsetting collections listed~~

~~above and the Implementing Agencies (IAs) are to post SDAF collections into the appropriate account to make these collections available for SDAF use. An IA must prepare a Standard Form (SF) 1080, a Voucher for Transfers between Appropriations and/or Funds. The SF1080 will be prepared by the appropriate case or financial manager and must be sent to DSCA within 30 calendar days of delivery reporting being complete or NC charges being billed to the foreign partner. The Implementing Agency (IA) must include Fiscal Station Number (FSN) 843000 in the “office receiving funds” section of the SF1080 voucher when transferring offsetting collections to the SDAF. The FSN enables Defense Finance and Accounting Service (DFAS) to know where to route offsetting collections. Each IA is required to submit an offsetting collections report by the third Wednesday of the month covering the previous month's submissions of offsetting collection vouchers to DSCA. Report will be sent to DSCA's Comptroller office.~~

5. Delete SAMM section C11.9.3.5.2.1.:

~~**C11.9.3.5.2.1.** IAs are only permitted to post collections into the SDAF receipt account. All other transactions, such as processing approved credits from SDAF accounts, are to be conducted by the Defense Finance and Accounting Service (DFAS). DFAS is responsible for ensuring the collections are posted correctly as well as providing a monthly report to DSCA on all SDAF collections posted to the U.S. Treasury. Reference DSCA Policy Mmemo 20-20 for further details on this topic.~~

6. Add subsections C11.9.3.5.2.1.- C11.9.3.5.2.3.:

C11.9.3.5.2.1. Items Not Requiring Replacement:

1. EDA are items not requiring replacement. All proceeds from the sale of EDA items under Section 21 of the AECA, based on their sales price in the LOA, will be deposited into the SDAF. This includes all EDA sold directly by an IA under LOAs.
2. Excess article proceeds include proceeds resulting from sales executed under Section 21 of the AECA by DLA Disposition Services in the performance of any reuse, recycling, and disposal services.
3. Proceeds from the sale of stock not to be replaced under Section 21 of the AECA. As an example, the Mine Resistant Ambush Protected (MRAP) vehicle is currently in the U.S. Army's inventory and additional end items will not be procured. If the U.S. Army decides to sell an MRAP to a foreign partner from its current stock, the proceeds from the sale must be identified and coded appropriately on the FMS case and collected by the U.S. Army and transferred to the SDAF.
4. When defense articles are sold via Section 21 of the AECA with an intent to be replaced, but the window to repurchase the articles is expired, or the need/capability no longer exists, funds on the lines shall be treated as proceeds from the sale of stock not to be replaced and transferred to the SDAF.

5. Residual/excess funds from the sale and replacement in-kind of defense articles under the authority of Section 21 of the AECA are to be collected in the SDAF account 97-11X 4116. Residual funds will be handled in the same manner as direct proceeds from “Items Not Requiring Replacement” because the remaining funds are not sufficient to replace an item in-kind.

C11.9.3.5.2.1.1. Exceptions. An exception would occur when a Military Department (MILDEP) intends to procure an updated model or new variant to fulfill a needed capability. The IA should code the article as a defense article intended to be replaced and use the proceeds to procure a new model. An example is the sale of M16 rifles with the intent to procure the newer version of the rifle: the M4. Residual/excess funds from a replacement of a newer model are executed in direct funding accounts and should not be transferred to the SDAF.

C11.9.3.5.2.2. Nonrecurring Cost Recoupment Charges. These include all applicable and charged NC recoupment charges on Major Defense Equipment (MDE) sold via an FMS case. If the waiver is not granted to the foreign partner for the MDE items, then the NC recoupment charges associated with the sale of the MDE items must be collected into the SDAF as proceeds from the FMS case.

C11.9.3.5.2.3. Asset Use Charges. Asset use charges are revenue-generating activities payable to the SDAF when executed pursuant to an FMS LOA for the benefit of a foreign partner. Asset-use charges that may capitalize the SDAF include, but are not limited to, the below examples.

1. Leases of non-excess property of MILDEPs and defense agencies
2. Easements for rights-of-way
3. Use of test and evaluation installations by commercial entities
4. Acceptance and use of landing fees charged for the use of domestic military airfields by civil aircraft

7. Add SAMM section C11.9.3.5.3. and Table C11.T17.:

C11.9.3.5.3. Section 51(b) Criteria Coding. [Table C11.T17.](#) lists codes that the IAs must use to identify and properly code offsetting collections from an FMS case line. DSCA established these codes to 1) differentiate collection types to be deposited into the SDAF and 2) identify case lines that include proceeds that should be deposited into the SDAF. Per SAMM Section C11.9.3.5., funds from these FMS case lines are required to be transferred to the SDAF. These codes are in the Defense Security Assistance Management System (DSAMS) RP030 report and are classified as either Primary Category Codes (PCCs) or Indirect Pricing Components (IPCs). Periodically, the table will be reviewed and updated as necessary. MILDEPs and IAs are responsible for communicating updated coding information to DSCA (Office of Business Operations, Comptroller Directorate, Security Assistance Division (OBO/CMP/SA)).

**Table C11.T17. Section 51(b) Criteria Coding**

<b>Section 51(b) Criteria</b>	<b>Coding</b>	<b>Army</b>	<b>Navy</b>	<b>Air Force</b>
Items Not Requiring Replacement	PCC	741, 770, 740	350, 479	50, 74, 52
NC Recoupment Charges <sup>1</sup>	IPC	A0610	A0610	A0610
Asset Use Charge <sup>2</sup>	PCC	771	351	104
<sup>1</sup> currently in use				
<sup>2</sup> newly created effective FY23				

8. Add SAMM section C11.9.3.5.4.:

C11.9.3.5.4. Processing Offsetting Collections. Before processing offsetting collections, IAs must verify if charges have been billed to the customer for NC recoupment charges and/or if title has transferred for items not requiring replacement. Reporting the shipment of articles must remain in compliance with the DoD FMR 7000.14-R Volume 15, Chapter 8, Section 2.3.2.

9. Add SAMM section C11.9.3.5.4.1.:

C11.9.3.5.4.1. DSCA established the SDAF collection receipt account 97-11X 4116 for all three sources of offsetting collections listed in SAMM Section C11.9.3.5., and the IAs are to post SDAF collections into this account for capitalization purposes. To transfer funds to 97-11X 4116, an IA must prepare a [Standard Form \(SF\) 1080](#), a voucher for transfers between appropriations and/or funds. The appropriate case or financial manager will send the SF 1080 to DSCA within 30 calendar days of title transfer or when NC recoupment charges are billed to the foreign partner. IAs should submit the vouchers to the DSCA (OBO/CMP/SA) SDAF shared mailbox: [dscan.cr.bpc.mbx.sdaf-financials@mail.mil](mailto:dscan.cr.bpc.mbx.sdaf-financials@mail.mil). DSCA (OBO/CMP/SA) will review the SF 1080 voucher for errors and record the Case Identifier (ID), MILDEP, Line of Accounting, PCC/IPC, Offsetting Collection Type and Date of Submission for tracking purposes. If the package contains no errors, DSCA (OBO/CMP/SA) will approve the package and forward it to the appropriate Defense Finance and Accounting Service (DFAS) office for processing.

10. Add SAMM section C11.9.3.5.4.2.:

C11.9.3.5.4.2. FMS Offsetting Collection Packages. IAs must provide complete and accurate offsetting collections packages to DSCA. The guidance below is intended to standardize each offsetting collections package developed by the IAs to enable more efficient processing. Complete packages include the following items.

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|---|
| <ol style="list-style-type: none"> <li>1. A complete and electronically certified <a href="#">SF 1080</a>, to include the obligating document number and full line of accounting, which must include the limit and fiscal station number</li> <li>2. A copy of the obligating document at a case/line level, which must contain the obligating document number referenced on the <a href="#">SF 1080</a></li> </ol> |
|---|



- 3. Confirmation that title transfer has occurred for articles on the case or charges have been billed for NC recoupment charges and asset use charges
- 4. The most current implemented version of the FMS case (DSAMS implemented case report containing only the applicable pages relevant to the transfer)
- 5. Additional documentation to validate the PCC/IPC (e.g., RP069 report, etc.)

11. Add SAMM section C11.9.3.5.4.2.1. and Table C11.T18.:

C11.9.3.5.4.2.1. The below Standard Financial Information Structure (SFIS) attributes must be included in the “Office Receiving Funds” portion of the voucher. These attributes are shown in Table C11.T18.

**Table C11.T18. SFIS Attributes and Names**

SFIS Attribute	Attribute Name	SDAF Attribute
BA	Budget Activity	20
BSA	Budget Sub-Activity	000000
BLI	Budget Line Item	00000000
SAHI	Sub-Allocation Holder Identifier	Varies based on the IA submitting the voucher
BALI	Budget Allotment Line Item	Varies based on offsetting collection type

12. Add SAMM section C11.9.3.5.4.2.2.:

C11.9.3.5.4.2.2. Standard Financial Information Structure Line of Accounting and Fiscal Station Number on Offsetting Collection Vouchers. Starting October 1, 2021 (FY 2022), IAs and MILDEPs identifying offsetting collections and preparing vouchers to transfer funds to the SDAF must use appropriate SFIS attributes in the line of accounting consistent with SAMM Table C11.T18. If an IA or MILDEP cannot use SFIS attributes in a SF 1080’s line of accounting due to the use of non-compliant systems, then the IA or MILDEP can reference SFIS attributes in the “Article and Services” field of the SF 1080. DSCA will use these lines of accounting to review and reconcile the SDAF offsetting collection data monthly. FMS cases implemented prior to FY 2022 do not require an amendment.

13. Add SAMM section C11.9.3.5.4.2.3. and Table C11.T19.:

C11.9.3.5.4.2.3. Special Defense Acquisition Fund Account Crosswalk. The limits (sub-allocations) previously used to identify offsetting collections eligible for collection to the SDAF account will be updated for FY 2022 and going forward. Previous offsetting collections limits (sub-allocations) from FY 2012 – FY 2021, referenced in Table C11.T20., will remain active to account for all offsetting collections transferred to the SDAF account. SAMM Table C11.T19. identifies the new limits and the appropriate SFIS attributes to use when completing an SF 1080 voucher for offsetting collections. For questions related to SAMM Table C11.T19. or the SFIS attributes referenced in the DFAS Manual 7097, please contact DSCA's SDAF shared mailbox: [dscan.cr.bpc.mbx.sdaf-financials@mail.mil](mailto:dscan.cr.bpc.mbx.sdaf-financials@mail.mil).

**Table C11.T19. SDAF Account Crosswalk for New SFIS Attributes:**

<b>MILDEP</b>	<b>Offices:</b>	<b>Line of Accounting</b>
Army	Office Receiving Funds: SDAF Account	Offsetting Collection Type: Nonrecurring Cost Recoupment Charges 97-11X 4116.6801.20.00000.00000000.SDAFCOLLNRCCOSTS
	Office Receiving Funds: SDAF Account	Offsetting Collection Type: Items Not Requiring Replacement 97-11X 4116.6801.20.00000.00000000.SDAFCOLLINRRPLMT
	Office Receiving Funds: SDAF Account	Offsetting Collection Type: Asset Use Charges 97-11X 4116.6801.20.00000.00000000.SDAFCOLLASSETUSE
Navy	Office Receiving Funds: S DAF Account	Offsetting Collection Type: Nonrecurring Cost Recoupment Charges 97-11X 4116.6804.20.00000.00000000.SDAFCOLLNRCCOSTS
	Office Receiving Funds: SDAF Account	Offsetting Collection Type: Items Not Requiring Replacement 97-11X 4116.6804.20.00000.00000000.SDAFCOLLINRRPLMT
	Office Receiving Funds: SDAF Account	Offsetting Collection Type: Asset Use Charges 97-11X 4116.6804.20.00000.00000000.SDAFCOLLASSETUSE
Air Force	Office Receiving Funds: SDAF Account	Offsetting Collection Type: Nonrecurring Cost Recoupment Charges 97-11X 4116.6802.20.00000.00000000.SDAFCOLLNRCCOSTS
	Office Receiving Funds: SDAF Account	Offsetting Collection Type: Items Not Requiring Replacement 97-11X 4116.6802.20.00000.00000000.SDAFCOLLINRRPLMT
	Office Receiving Funds: SDAF Account	Offsetting Collection Type: Asset Use Charges 97-11X 4116.6802.20.00000.00000000.SDAFCOLLASSETUSE

14. Add SAMM section C11.9.3.5.4.2.4:

C11.9.3.5.4.2.4. In addition to a line of accounting with SFIS attributes, the SF 1080 must contain a Fiscal Station Number (FSN), also referred to as an Authorization Accounting Activity (AAA) in the Navy, and an Accounting and Disbursing Station Number (ADSN) in the Air Force. The FSN used for the SDAF is 843000. Although the new SFIS line of accounting does not contain an FSN, MILDEPs should still enter FSN 843000 in the “Office Receiving Funds” section of the SF 1080. FSN 843000 enables DFAS to know where to route offsetting collections.

15. Add SAMM section C11.9.3.5.5. and Table C11.T20.:

C11.9.3.5.5. Reporting Offsetting Collections. SAMM Table C11.T20. provides a comparison of the previous receipt accounts and limits (sub-allocations) where offsetting collections were sent prior to when DSCA directed the use of new SFIS compliant lines of accounting in September 2021. Table C11.T20. is for reference and reporting purposes only for offsetting collections sent mistakenly to 3041 or 97-11X 4116 using old lines of accounting. Table C11.T19. provides guidance on the new lines of accounting to be included

on offsetting collection SF 1080 vouchers. All SF 1080 vouchers completed prior to the implementation date of the new lines of accounting will remain as processed, certified, and complete with no corrections necessary or required. The IAs shall not take action to initiate or process a correction voucher for previously submitted vouchers. If an IA determines that a correction to a previously submitted voucher is needed, it should contact DSCA (OBO/CMP/SA) SDAF budget analyst for guidance.

**Table C11.T20. Historical SDAF Account Crosswalk**

<b>MILDEP</b>	<b>Section 51(b) Criteria</b>	<b>Old Receipt Account for SDAF</b>	<b>Account for SDAF Using Old Sub-Allocation Codes (Limits)</b>
Navy	Asset Use Charges	17X 3041.1201	97-11X4116.6809
	Items Not Requiring Replacement	17X 3041.1202	97-11X4116.6808
	NC Recoupment Charges	17X 3041.1205	97-11X4116.6807
Army	NC Recoupment Charges	21X 3041.0001	97-11X4116.6807
	NC Recoupment Charges	21X 3041.0002	97-11X4116.6807
	Items Not Requiring Replacement	21X 3041.0003	97-11X4116.6808
	Items Not Requiring Replacement	21X 3041.0004	97-11X4116.6808
	Asset Use Charges	21X 3041.0006	97-11X4116.6809
	NC Recoupment Charges	21X 3041.0010	97-11X4116.6807
Air Force	Items Not Requiring Replacement	57X 3041.0010	97-11X4116.6808
	NC Recoupment Charges	57X 3041.0012	97-11X4116.6807
	Items Not Requiring Replacement	57X 3041.0020	97-11X4116.6808
	NC Recoupment Charges	57X 3041.0027	97-11X4116.6807
	NC Recoupment Charges	57X 3041.0029	97-11X4116.6807
	Asset Use Charges	57X 3041.0040	97-11X4116.6809
	Asset Use Charges	57X 3041.0048	97-11X4116.6809
	Items Not Requiring Replacement	57X 3041.0080	97-11X4116.6808
DoD	NC Recoupment Charges	97X 3041.0001	97-11X4116.6807
	Items Not Requiring Replacement	97X 3041.0003	97-11X4116.6808
	Items Not Requiring Replacement	97X 3041.0004	97-11X4116.6808
	Asset Use Charges	97X 3041.0006	97-11X4116.6809
	Asset Use Charges	97X 3041.0009	97-11X4116.6809

16. Add SAMM section C11.9.3.5.5.1.:

C11.9.3.5.5.1. The FMS case lines involving the sale of items not requiring replacement will be tracked as available for expenditure and collection via a monthly offsetting collection reconciliation report. The report will be created by DSCA (OBO/CMP/SA), pulled monthly from DSAMS, and provided to all MILDEPS for status updates. If title has transferred on sold assets, the FMS case line is then eligible for collection into the SDAF account. If a line is outstanding, the MILDEP shall provide an update on when the offsetting collection package will be submitted to DSCA (OBO/CMP/SA). MILDEPs shall prepare offsetting collection packages using guidance from Section C11.9.3.5.4.

17. Add SAMM section C11.9.3.5.6. to read as follows:

C11.9.3.5.6. In the event there is an FMS case line where a credit to the SDAF needs to be returned to the FMS case as a correction to the offsetting collections, the MILDEP must first contact DSCA (OBO/CMP/SA) for guidance. Correction vouchers shall be routed through the DSCA (OBO/CMP/SA) SDAF shared mailbox dsca.ncr.bpc.mbx.sdaf-financials@mail.mil. DSCA requires IAs to keep a copy of the certified offsetting collection vouchers and to provide a copy of them if requested.

18. Renumber remaining tables in Chapter 11 accordingly.