



DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

REPLY TO
ATTENTION OF

SAFM-FO

MAY 16 2011

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Army Transportation Account Code (TAC) Usage and Funds Verification Documentation for Freight Shipments

References:

- A. SAFM-FO Memorandum, Subject: "TAC Usage and Funds Verification Documentation for Freight Shipments," 30 April 2004.
- B. Defense Transportation Regulation (DTR), Part II (Cargo Movement), Appendix V.
- C. Financial Management Regulation (FMR), Volume 10, Chapter 13.

1. This memorandum replaces reference A above and is Army policy effective 01 July 2011. The intent of this action is to improve the financial management of transportation dollars across the Army. Due to new requirements spelled out below, a phased implementation is necessary to ensure minimal mission impact in the movement of cargo or in financial operations. Applicable suspense dates are included in the following paragraphs. The delayed implementation period provides time to transition from current to new procedures and enables those affected to initiate necessary processes to comply with the new financial controls without adverse operational impact. The FY11 update to reference B will include the changes contained herein.

2. This memorandum applies to all Army commands, organizations, shipping activities, and financial managers that utilize the Defense Transportation System (DTS).

3. This memorandum reaffirms the ODASA (FO) and ODCS, G-4 requirement that all Army funded freight movement documentation will cite a four-character TAC in lieu of a Line of Accounting (LOA), reaffirms the funding verification requirement, and establishes new requirement for TAC Administrators to serve as the single point of contact (POC).

4. TAC policy.

- a. Commanders and financial managers at all levels will reduce the current number of TACs to the minimum number required to meet mission requirements.
- b. Shipping requestors will initiate the Funds Verification & Use Authorization (FVUA) form attached at enclosure, and forward to the appropriate Funds Manager (FM) for approval/action. Providing the estimated cost of the movement is a shipping requestor responsibility. Estimated cost can be for single and/or multiple/recurring requirements. The FVUA is also available at the HQDA, G4 Transportation Policy Division AKO website at <https://www.us.army.mil/suite/page/418>.
- c. Funding to support FVUA documents citing single, multiple and/or recurring shipping requests must be reserved prior to the approval and submission of the

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documents to the originating shipping requestor. FMs must frequently and consistently monitor obligations recorded in the financial system for FVUAs citing multiple and/or recurring shipments and make the appropriate adjustments, if/when necessary, to ensure that the transportation expenses do not exceed the amount of the obligations.

- d. FVUA documents for multiple shipments must provide an expiration date not to exceed three months from the date of issue. Expired FVUAs will be rejected by the Transportation Officer (TO) and/or Traffic Management Officer (TMO). FMs should leverage the FVUA reissuance process to assess the need for multiple shipments and determine appropriate funding requirements.
- e. FMs will acquire TACs for all the LOAs they control that fund transportation movements. FMs that establish TACs are responsible for verifying that the LOA being associated with the TAC is correct and currently loaded into the applicable accounting system prior to submission to the appropriate Command TAC Administrator. FMs will complete the funds verification document(s) which ensure funding is authorized and available for the transportation being requested. FMs will monitor their TAC's usage and ensure sufficient funding is obligated to cover projected transportation costs. The FM returns the documents to the originating shipping requestor who will coordinate the shipment with the transportation office.
- f. The Transportation Officer (TO) or the Traffic Management Officer (TMO) will only accept TACs as the funds citation for freight movement. The TO/TMO will reject any Army shipping request that does not have an associated funds verification document stating there are sufficient funds to cover the requested shipment. This requirement pertains to all Army funded cargo movements, including multi-modal moves both within Continental United States and Outside the Continental United States.
- g. TO/TMO will not enter the government into a contract with a carrier until the FM's written or electronic funds verification document that identifies the funded TAC and its authorized use is provided by the shipping customer, TOs/TMOs will also reject all Army shipping requests that do not have valid movement requests with at least one TAC for each shipment. Any transportation shipment request processed without an authorized, valid, and funded TAC, resulting in an obligation on behalf of the Federal Government, could result in a violation of the Anti-deficiency Act (ADA) under 31 USC 1341.
- h. Army Commands (ACOM), Army Service Component Commands (ASCC), Direct Reporting Units (DRU), and National Guard Bureau (NGB) will identify a TAC Administrator to serve as their single POC for the Army TAC Coordinator office and forward the name and contact information to the Army TAC Coordinator via email at tac.coordinator@conus.army.mil NLT 01 June 2011. Command/organization TAC Administrators are responsible for managing and processing TACs and resolving TAC-related issues for their subordinate activities. TAC Administrators will coordinate with appropriate personnel within their organization(s) to reduce the number of TACs and to ensure the TAC description includes clear and concise usage procedures and that the associated LOA is valid

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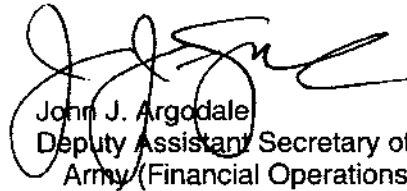
and already loaded in the applicable accounting system. The Army TAC Coordinator office will only coordinate with the ACOM, ASCC, DRU and NGB TAC Administrators.

- i. Under normal circumstances, new TACs will be issued within eight government business days following receipt of the TAC request by the Army TAC Coordinator office. New TAC requests and the associated LOA that fail accounting system edits will be returned to the ACOM, ASCC, DRU or NGB TAC Administrator for correction. If the TAC Coordinator is contacted by DFAS and advised that an existing TAC and LOA are no longer valid within the Transportation Global Edit Table (TGET), the TAC will be inactivated and not available for future use until the TAC has a correct and sufficiently funded LOA.
- j. ACOM, ASCC, DRU and NGB TAC administrators and TOs will maintain active TGET user accounts to validate TACs prior to their use. The TGET internet address is <https://beis.csd.disa.mil>.
- k. The Deputy Assistant Secretary of the Army for Financial Operations is the approval authority for exceptions to this policy. Send requests to the Office of the Deputy Assistant Secretary of the Army for Financial Operations, ATTN: SAFM-FO, 109 Army Pentagon, Washington, DC 20310-0109. ODASA (FO) POC for exception requests is Ms. Linda Randall at linda.kaye.randall@us.army.mil.

5. Approved exceptions to this policy, TAC request worksheets, TAC request process maps, funding verification forms, and detailed procedures will be available at the HQDA, G-4 Transportation Policy Division AKO website: <https://www.us.army.mil/suite/page/418>.



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Documentation for Freight Shipments

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