

**APPENDIX F**

**TSSC MATERIEL AND  
ACCOUNTING  
REQUIREMENTS**

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1. **TSSC CONTRACT REQUIREMENTS.** IC issues TSSC work releases against the national TSSC contract to obtain services necessary to accomplish site selection, site preparation work, installation, and test work related to the NAS. "Equipment" to be installed under TSSC should be furnished by the FAA. Equipment refers to those items for which Washington headquarters or the region normally budget and acquire through their contracts/orders. TSSC procurement of this equipment is not normally within the contract scope. Equipment as used in this sense does not mean materials like lumber, concrete, fuses, wire etc., required to install F&E systems or subsystems. TSSC is not intended to fill the gap when FAA supply contracts fail to provide the required equipment. Instead, explore other FAA logistics alternatives for those circumstances, include borrowing or "leapfrogging" available equipment from lower priority sites to meet time constraints for high priority sites. The IC and F&E project materiel manager coordinate such activities with the headquarters IPT.

2. **MANAGING MATERIEL ACQUIRED BY/SUPPLIED TO TSSC.** TSSC manages and accounts for materiel obtained through or used as a result of TSSC national and regional work releases in accordance with applicable FAA policies and procedures, as well as their approved materiel management plan. Materiel includes both nonexpendable and expendable property, regardless of where the property is located. Nonexpendable property normally does not lose its identity in performance of a work release. Examples include towers, computer systems, measuring tools, cameras, and test devices. Expendable property is normally consumed in the performance of a work release. Examples include installation hardware and gaskets.

a. TSSC will annotate all materiel and property it purchases on back-up sheets included with its invoice, titled "acquired property reports," provided with the TSSC monthly invoice. It lists

items invoiced for the current period. A summary acquired property report (for each location included in the work release) will be furnished as part of the work release's closeout information to provide a recap of all TSSC-purchased items chargeable to that work release. While TSSC is responsible for relating materiel and dollars to a specific site, the TSSC ATO is responsible for relating the site to a specific JON, prior to the information being forwarded to the F&E project materiel managers. This provides F&E project materiel managers and accounting offices the information necessary to relate the inventory to a specific JON (site) when a work release includes multiple JONs.

HINT. To make sure the IC ATOs provides a copy of the Contractor Acquired Property (CAP) report to logistics, TSSC will provide a copy of the CAP directly to the ANI EC.

b. For Government furnished and contractor acquired property installed or incorporated within a facility, TSSC will use FAA Form 4650-12 to return accountability for the GFP/CAP to the FAA. For GFP, the 4650-12 that originally provided the property will be attached to the return document.

c. TSSC is not authorized to remove materiel from a site for any reason without prior coordination with the applicable SMO manager, F&E project engineer, and the F&E project materiel manager.

### **3. ACCOUNTING FOR TSSC ACQUISITIONS.**

a. Accounting must use cost code "9" when entering TSSC contract costs to DAFIS. A "reserved" line will then be displayed on the 32-9F report. This will differentiate TSSC contract costs from other contract costs.

b. The F&E project materiel manager must use Warehouse Code "T" and "TSSC" as the document number when entering TSSC purchases into RPMMS. This will ensure they are readily identifiable and will not be commingled with non-TSSC purchases of like items in RPMMS. TSSC acquisitions should be entered into RPMMS as Fund Source 2 (regionally funded) materiel or Transaction Code 83. TSSC acquisitions input into RPMMS must be identified so accounting will know not to add them to DAFIS as regionally acquired materiel. This can be done by a note on the batch control sheet that is submitted to accounting with the regional F&E batch.

c. The IC planning platform must provide the F&E project materiel manager an up-to-date report cross-referencing the TSSC work release/"DO"/location/JON through the regional administrative contracting officer.

d. TSSC materiel purchases will not be included in the "Materiel" column of the 32-9F report. They will be contained with all other TSSC contract costs under the "Other Costs" column. While regionally funded materiel purchases reflected on the 32-9F report will not match those on the PMC, using "TSSC" as the document number in RPMMS will easily show what materiel on the PMC was purchased by TSSC. By adding up those amounts and then subtracting the sum from the PMC Fund Source 2 total on the PMC, the two reports should generally agree.

e. Accounting may also make a one-time adjustment between the "Materiel" and "Other Costs" columns at the end of the project, prior to closeout, if desired. However, because all regionally funded items on the 32-9F report (including labor, travel, materiel, other costs, and overhead costs) are in the same work-in-process account in DAFIS, this is not required.

4. **DOCUMENTING TSSC CHARGES.** Because of the unique structure of national and regional TSSC work releases, the monthly, regional TSSC invoice cover sheet along with the IC's monthly Accounting Payment Sheet (produced by the UNITRACK system) is sufficient support to justify TSSC charges. Each month, the TSSC ATO will provide the F&E project materiel manager with both the invoice cover sheet and the Unitrack report. A sample of the report is shown on page F-7.

a. To determine what JONs were used on a given project, particularly for CL&T, use the Unitrack "Capitalization Report". It will be necessary to run the report in a series to make sure that all the funds used are found. The following process is based upon the assumption that a project JON is the starting point for the process.

(1) Enter the Unitrack "File" menu, and select "Generate Reports" and choose the "Capitalization Report" from the menu.

(2) Next select either "print" or "preview" as desired and a "Select Parameters" data entry form will appear.

(3) Enter only the project JON into the "Select Parameters" form and click "OK".

(4) Figure 1 shows an example of the resulting report showing all the work releases and locations where that JON was used for an invoice payment; print it for later reference when running subsequent reports.

## Accounting Payment Sheet

D TFA01-95-C-00015

<b>Invoice #:</b> 0005	<b>Performance Date From:</b> 07/27/1996
<b>Invoice Date:</b> 09/16/1996	<b>Performance Date To:</b> 08/23/1996

DAFIS Suffix	JON	Amount Paid
95-014	58162	\$34.49
96-155	61079	\$66,496.88
96-157	56019	\$16.38
96-158	40443	\$573.54
96-161	40313	\$62.24
96-162	40183	\$15.85
96-164	41213	\$34.25
96-165	40893	\$111.59
96-167	56144	\$170.22
96-174	40903	\$17.75
96-176	40423	\$9.72
96-177	40031	\$1,985.35
96-377	41519	\$23.87
96-441	67102	\$71.42
96-687	56019	\$5,706.43
<b>Invoice Total:</b>		<b>\$75,329.98</b>

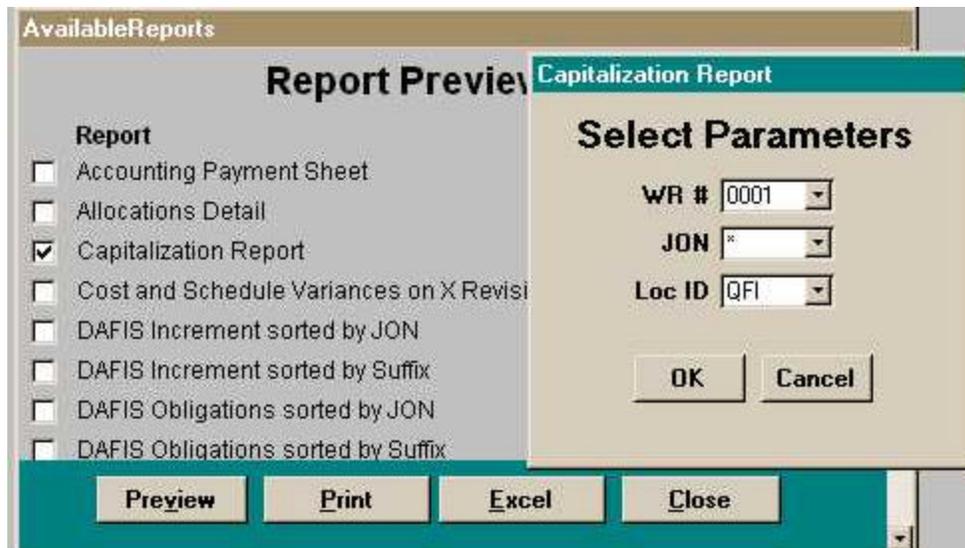
Unitrack 3.06

# Capitalization Report

For JON 58162

WR#	JON	Inv Loc ID	Facility (fromWR allocation line)	Invoiced Labor	Invoiced Material
0001	58162	QFI	ARSR-4	\$0.00	\$120,913.36
0001	58162	QJA	ARSR-4	\$0.00	\$52,784.38
0001	58162	QJD	ARSR-4	\$0.00	\$23,616.80
0001	58162	QVA	ARSR-4	\$0.00	\$206,225.87
<b>Totals</b>				<b>\$0.00</b>	<b>\$403,540.41</b>

**Figure 1 - Report showing WR # and locations where a JON was used**



**Figure 2 Entering the WR # and Location into Unitrack**

Unitrack 3.06

## Capitalization Report

For Work Release #0001

Loc ID QFI

WR#	JOH	Inv Loc ID	Facility (from WR allocation line)	Invoiced Labor	Invoiced Material
0001	58162	QFI	ARSR-4	\$0.00	\$120,913.36
0001	58192	QFI	ARSR-4	\$0.00	\$115,000.00
0001	61079	QFI	ARSR-4	\$58,030.00	\$0.00
0001	71059	QFI	ARSR-4	\$23,599.00	\$0.00
0001	87109	QFI	ARSR-4	\$31,345.35	\$0.00
<b>Totals</b>				<b>\$112,974.35</b>	<b>\$235,913.36</b>

**Figure 3 Report showing invoiced costs for all JONs at a given location**

### 5. RETASKING TSSC OBLIGATIONS BETWEEN

**PROJECTS.** Offices using the TSSC can reassign work to locations other than those specified in work releases before or after expiration of funds. This situation does not imply a "movement of funds" in the budget vernacular, merely reassigning tasks.

a. TSSC obligations may be used for TSSC costs at any valid work location under a work release. Those funds may be allocated and deallocated from a work release as best suits the needs of the F&E organization responsible for those funds.

(1) Because TSSC funds are obligated on one document, subsequent work releases utilize the original contract number and fund citation. Canceling a work release and creating another does not constitute a de-obligation and re-obligation of funds.

(2) Separate work releases under a master contract do not constitute additional obligations to the original contract.

b. You can only move TSSC funds to another BLI (reprogramming) if the appropriation is still active for obligation and then only with the prior approval of the cognizant IPT.

c. Retasking of expired obligations within the TSSC must conform to the following:

(1) The source and recipient JON must be from the same appropriation year.

(2) The source and recipient JON must be from a related BLI, where the first two levels (numbers) of the BLI are the same.

d. When TSSC obligations are to be retasked, the Undelivered Orders (UDO) of the source JON will be manually moved in DAFIS to the destination JON and the same obligation movement must be accomplished in Unitrack. This procedure is necessary to facilitate proper capitalization of costs to the correct site (JON). The servicing accounting office must require appropriate documentation before modifying the obligation in DAFIS for these transactions. The office under which the funds are obligated, or ANI Engineering Center, is required to provide a memorandum to the servicing accounting office that attests to the same appropriation, 2-level BLI, and scope since the accounting office cannot readily determine this. The memorandum shall include the following:

(1) The original accounting classification code, describing the complete original coding.

(2) What the receiving accounting classification code should be, including the correct cost-asset-function (CAF) codes.

HINT. In Unitrack, retasking obligations is accomplished from the "View EEP Data Sheet"/"Details" button.

(3) The amount of the obligation to be transferred.

(4) Attach a copy of the DAFIS I.H.2 Report, highlighting the document number(s) of the transactions for which the request is made; and attach a copy of the obligating contract modification, if applicable.

(5) A copy of the memorandum, DAFIS I.H.2 report and any applicable contract modification shall be placed in the original and the receiving JON File.

HINT. To more specifically illustrate the BLI restriction, the following example is provided:

Although the FAA budget item descriptions change every year, they generally follow the same overall convention. For example, in the FY-2001 budget, the 2 letter level items that are concern to the TSSC would be:

- 2. Procurement and Modernization of ATC Facilities and Equipment
  - 2a. En Route Programs
  - 2b. Terminal Programs
  - 2c. Flight Service Programs
  - 2d. Landing and Navigational Aids Programs
  - 2e. Other ATC Programs
  
- 3. Procurement and Modernization of Non-ATC Facilities and Equipment
  - 3a. Support Equipment
  - 3b. Training, Equipment and Facilities

Under this interpretation, TSSC retasking may be accommodated between any program under the 2a category, En Route Programs, of which there are 12 discrete 4 letter level budget line items. Retasking from a 2a program to another 2 letter budget item (2b, 2c, 3a, etc.) would not be allowable. This interpretation will allow retasking flexibility, while adhering to appropriation law provisions.

The accounting procedures to be carried out by the accounting technician in the servicing account office for recording the adjustment in DAFIS are as follows:

To transfer undelivered orders from the original JON to the revised JON, use transaction code (TC) 051 2 and TC 051 respectively, processing both in the same batch. The transfer must be in the same appropriation. The "prior year recovery flag" (PYR-Flag on DAFIS Format 03 screen), should be set to "N".

To transfer accrued expenditures-unpaid from the original JON to the revised JON, use TC 073 2 and TC 073 respectively, processing both transactions in the same batch. The transfer must be in the same appropriation. The "PYR-Flag" should be set to "N".

To move the payment data from one JON to another, use a "G" schedule and TC 230 and TC 128 respectively, processing both transactions in the same batch. The transfer must be in the same appropriation and 2-digit BLI as described on the previous page.. The "PYR-Flag" should be set to "N".

