



Accounts Receivable (MOCAS) & the Debt Management Office

Defense Finance and Accounting Service

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Purpose

- ▶ To provide a general overview of the A/R MOCAS and Debt Management Office (DMO) process within the Accounts Receivable Acquisition Directorate



Presentation Outline

▶ A/R MOCAS

- ✓ Commercial Debt Lifecycle Overview
- ✓ Overview of Daily Process
- ✓ Documentation Requirements
- ✓ Contractor Actions to Improve Collection Process
- ✓ Electronic & Mail Payment Information
- ✓ MOCAS Prioritization
- ✓ MOCAS A/R Contact Chart



Commercial Debt Lifecycle Overview

1 - 30
Days

- Demand Letter Issued
 - SAM → CEFT → BEIS

31 - 60
Days

- Attempt Alternate Contact
- Search Available Collocated Invoices for Offset

61 - 120
Days

- Centralized Offset Program (COP)
 - Systemic Search All Available Invoices for Offset

> 120
Days

- Refer Eligible Debts to Treasury
 - Administered by DFAS Columbus Debt Management Office (DMO)



MOCAS Collection Process

▶ All Collections Flow Through Disbursing

- ✓ Including Pay.gov Collections
- ✓ Non-MOCAS Collections

▶ MOCAS Contract Collections

✓ Process Begins

- Collections Received via Hard Copy or Pay.gov
 - Support Technicians Process Applicable K Codes
- Collections Systemically Distributed to Technicians for Processing
 - Technicians Process Collections on a FIFO Basis
- Collections Processed by Technician
- Collections Reviewed by Approving Officials
- Support Technician Prepares Collection Package for Tiering in EDM
- Support Technician “F” Codes Collection in MOCAS

✓ Process Ends



Documentation Requirements

► MOCAS Contracts

- ✓ Contract Number

- ✓ Posting Instructions
 - Distribution Amounts
 - ACRN(s) / CLIN(s) / Shipment Number(s)

- ✓ Credit BVN / Credit Invoice, if applicable
 - Invoice Attached to Hard Copy Check Submissions
 - Invoice e-mailed to dfas.dsc.cjda.list.cco-cas-eft-collections@mail.mil for Pay.gov Submissions

- ✓ Collections not Related to a Credit BVN / Credit Invoice
 - Detailed Explanation and Documentation for Collection



Contractor Actions to Improve Collection Process

- ✓ Correct Posting Instructions
 - ACRN(s)
 - CLIN(s)
 - Contract #
 - Shipment #
- ✓ Copy of Demand Letter or BOC # (if applicable)
- ✓ Debits to Cancelled ACRN(s) cannot be processed
- ✓ Ensure MOCAS-ACCS Pay.gov form is used
- ✓ 1 contract per submission of refund



Electronic Payment Information

► Preferred Method of Payment

- ✓ Visit www.pay.gov and use the user guide to navigate to the ACCS and submit MOCAS payments for contracts paid by DFAS Columbus Entitlement.
- ✓ The ACCS User Guide, the ACCS Overview, and the ACCS Lessons Learned are posted on the internet at:
<http://www.dfas.mil/contractorsvendors/latestnews/mocas1/automatedcas.html>



Mailed Payment Information

Checks Accepted - Payable to: Finance and Accounting Officer,
DFAS-CO (please include BOC # on check stub)

✓ Regular Mail

Defense Finance and Accounting Service-Columbus Center

Attn: DFAS/JDCBB/CO

PO Box 182317

Columbus, Ohio 43218

Express or Fed-EX mail

Defense Finance and Accounting Service-Columbus Center

Attn: DFAS/JDCBB/CO

3990 E. Broad St

Building 21

Columbus, Ohio 43213-1152



MOCAS Prioritization

- ▶ Collections are Assigned and Worked Based on a FIFO Basis and the Priorities Established by Management
- ▶ Approved Exceptions
 - ✓ **Include “Expedite” and the Reasons in Red Related to the Reason for Expedite in the E-mail Subject Line**
 - dfas.dsc.c.jai.mbx.mocas-ar@mail.mil
 - ✓ Collection is Preventing an Invoice from Going **API**
 - ✓ Collections Pertaining to a Debt in the DFAS Contract Debt System (DCDS)
 - ✓ DCMA Request to Expedite Collection Due to Collection Preventing **Contract Close-out, Final Invoice**, etc.
 - ✓ DFAS Columbus Contract Reconciliation Request to Expedite Collection to Facilitate Reconciliation, **J-Coded Invoice**, etc.
 - ✓ **Cancelling Year** Collections will be Expedited Beginning May 1, 2017



MOCAS A/R Expedite Escalation Process/Timeline

- ▶ MOCAS Workflow Mailbox (3 Business Days)
 - ✓ dfas.dsccl.jai.mbx.mocas-ar@mail.mil
- ▶ MOCAS A/R Branch Chief (2 Business Days)
 - ✓ timothy.m.guth.civ@mail.mil
- ▶ MOCAS A/R Lead Accounting Technician (2 Business Days)
 - ✓ michelle.d.follrod.civ@mail.mil
- ▶ MOCAS A/R Accountant (2 Business Days)
 - ✓ michelle.l.ward48.civ@mail.mil
- ▶ MOCAS A/R Division Chief
 - ✓ robert.j.heffron.civ@mail.mil



Presentation Outline

▶ DMO

- ✓ Referred Debt Process
- ✓ Responsibility Level
- ✓ Organization Structure
- ✓ DMO Contact Personnel
- ✓ DMO Support Personnel



Referred Debt Process

Debits Forwarded to Treasury from A/R for Collection

- ✓ Electronic Debt File created by DMO - all A/R documentation added
- ✓ DMO Monitors debt at Treasury-Action as required:
 - ✓ DMO processes all Treasury Collections/Payments
 - ✓ Treasury makes all calculations for all collections/payments
 - ✓ Payments received by Agencies after BOC transfer to Treasury - forwarded to the DMO so Treasury can withdraw collection fees.
 - ✓ All payment posting documented by collection vouchers & included in EDF
 - ✓ DMO recalls BOCs from Treasury as directed & necessary
 - ✓ All BOCs returned from Treasury for closure are reviewed by DMO, and individual LOAs are adjusted to reflect Treasury totals. BOCs are then transferred to individual A/R's to make any necessary adjustments to the line of Accounting (LOA), then close the actual BOC.



Referred Debt Process

▶ Debts Forwarded directly to DMO

- ✓ DMO reviews debt documentation
- ✓ Electronic Debt File created – all documentation added
- ✓ Based on Debt type – Action as required: all collections posted
 - ✓ Deferment – Quarterly check of Deferment status
 - ✓ Bankruptcy – Filing of claims
 - ✓ Installment Agreements – Set-up of IPA & Amortization
 - ✓ DOJ – Litigation & Collection
 - ✓ Foreign debts – Manual input in FedDebt (Treasury)
 - ✓ Any other Legal debts



Responsibility Level

▶ ARO - Accounts Receivable Offices

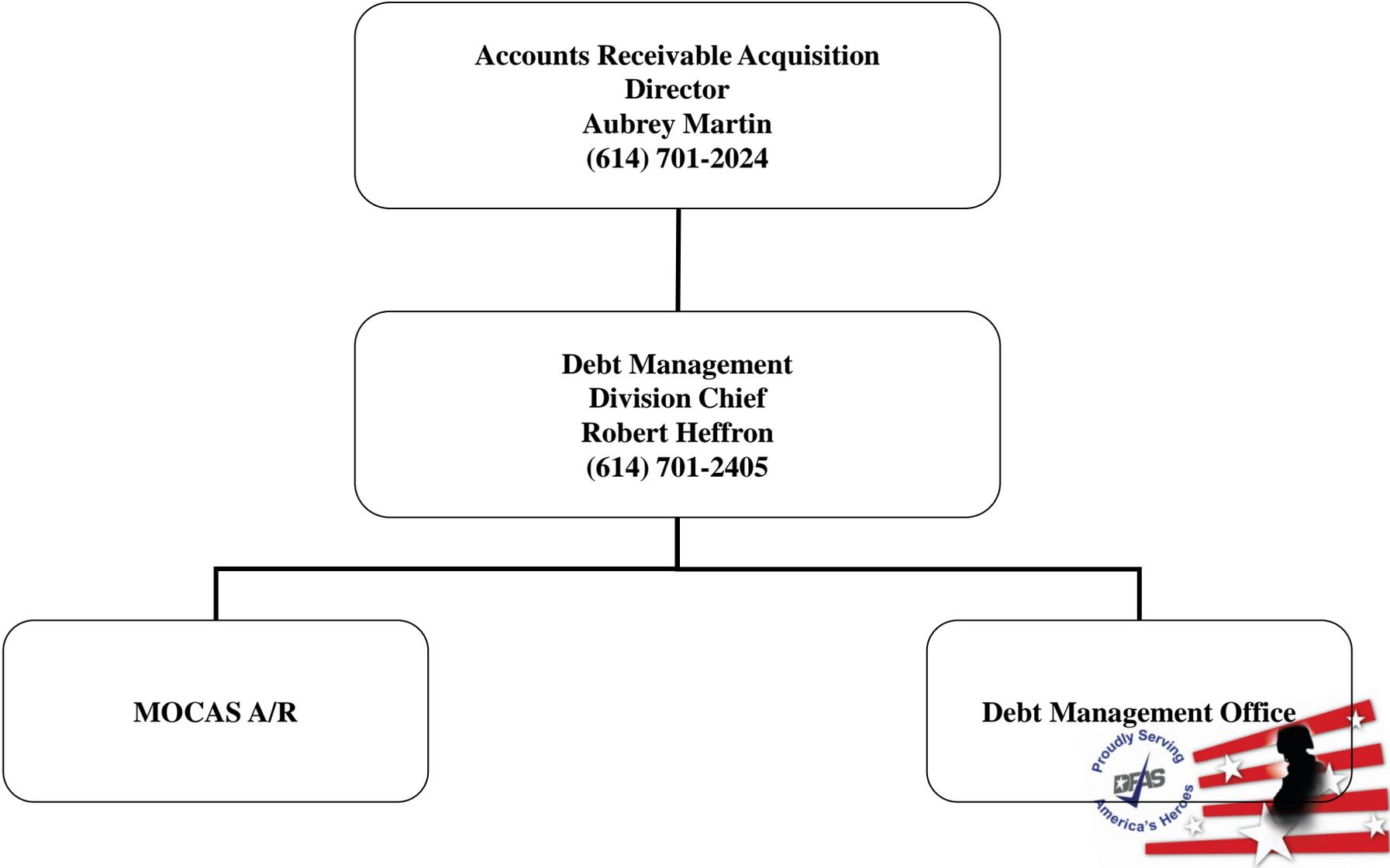
- ✓ Debts typically collected/offset within 30-120 days
- ✓ COP eligible: system automatic offset after 30 days (if available)
- ✓ Offsets satisfy 6% Penalty, Admin Fees, Interest, & Principal
- ✓ COP debts traditionally referred to Treasury after day 120*
- ✓ Any Non-COP debts transfer to DMO no later than 90 days delinquent

▶ DMO - Debt Management Office

- ✓ All Legal debts
- ✓ DMO monitors debts referred to Treasury by DOD A/Rs
- ✓ Recalls debts
- ✓ Create/Manage Electronic Debt File
- ✓ Posts/reconciles all collections made after referral to Treasury
- ✓ Can request offset collect a debt (as necessary)



Organizational Structure (DMO)



DMO Contact Accountants

Contact	Email Address	Phone	Title
Robert Heffron	robert.j.heffron.civ@mail.mil	(614) 701-2405	Chief, Supervisory Accountant
Anthony Duda	anthony.j.duda.civ@mail.mil	(614) 701-3533	Accountant – Primary Reviewer iControl/Desk Procedures/Reporting
Jack Johnson	jack.l.johnson50.civ@mail.mil	(614) 701-3534	Accountant/Alphas D,G,L,N,O,R,V,1,9
Jerald Wheat	gerald.e.wheat.civ@mail.mil	(614) 701-3538	Accountant/Alphas C,H,J,U,W,X,Y,Z,0
Emmanuel Leigh	emmanuel.s.leigh.civ@mail.mil	(614) 701-2555	Accountant/ Alphas E,F,K,M,P,T,2,3,4, 5,8
Vivian Martin	vivian.d.martin.civ@mail.mil	(614) 701-3539	Accountant/Alphas A,B,I
Patricia Dickerson	patricia.a.dickerson24.civ@mail.mil	(614) 701-3535	Accountant – MOCAS AR Detail
Charles McNulty	charles.j.mcnulty2.civ@mail.mil	(614) 701-3532	Accountant/LOF Project Officer, Q,S,6,7



DMO Contact Support Personnel

Contact	Email Address	Phone	Title
Theresa Herold	theresa.a.herold.civ@mail.mil	(614) 701-4315	MOCAS AR & DMO Detail
Carrie Perry	carrie.d.perry.civ@mail.mil	(614) 701-3095	DMO Collections & Refunds Technician
Bob Langdon	harry.r.langdon.civ@mail.mil	(614) 701-5115	Records Custodian
DMO Public Mailbox	dfas.dsccl.jai.mbx.dmo-mailbox@mail.mil		



Questions

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