

Chapter 29 Installation Reports

29-1. General.

This chapter establishes U.S. Army installation financial reporting requirements and formats. Transmit per specific report instructions. Certified reports must be in hard copy formats. Hard copy reports supporting electronically submitted data, are optional at the discretion of the activity requiring the report. When footnotes and/or memorandum data is required and hard copy reporting is not required, transmit required data via electronic delivery by using the COA Host network or by TWX/message. Defense Finance and Accounting Service-Indianapolis Center (DFAS-IN), Directorate of Accounting (DFAS-IN/A) will provide specific fiscal year-end reporting requirements no later than July 31 of each fiscal year.

29-2. Professional requirements.

To ensure accurate reporting of the U.S. Army's financial condition, accountants must be familiar with the following:

- a. The general reporting requirements as prescribed in this chapter, and how these requirements are applied to the reports submitted by the installation.
- b. The relationships between specific line items on different reports and how they compare/ reconcile.
- c. The sources of data used to generate reports; how it is accumulated, whether it contains estimates, and its level of reliability.
- d. The methods used for report transmission; such as file transfer protocol FTP/electronic file transfer procedures or another electronic delivery system (for example COA Host or electronic mail (E-Mail)).

29-3. Responsibilities

- a. The commander/director or his designated representative, is responsible for certifying year-end financial reports.
- b. The finance and accounting officer/defense accounting officer is responsible for:
 - (1) Ensuring all required accounting reports are prepared accurately and submitted within the required time periods.
 - (2) Ensuring all reports are properly reconciled and contain all necessary information.
 - (3) Ensuring amounts in the general ledger accounts support the required reports.
 - (4) Ensuring memorandum data required for reports are submitted to the AO/DIAO/DFAS-IN.
 - (5) Ensuring feedback/error reports received from DFAS-IN (see Chapter 31) are reconciled to data submitted. Accountants will ensure that errors are corrected in the current accounting period.

29-4. General reporting requirements

- a. Report all transactions in the accounting period in which they occur. This includes funding, commitments, obligations, orders, earnings, purchase of assets, liabilities, income, expense, accruals, and expenditures (disbursements and collections).
- b. Report all amounts in U.S. Dollars.
- c. Different information classifications will be reported separately. This includes unobligated versus unliquidated; unfilled orders versus accounts receivable; expenses versus transfers-in; donations; reimbursements; revenue and gains.
- d. Report unrestricted cash (for example, imprest funds, petty cash, change funds, custodial funds, and so forth) separately from restricted cash imposed through law, regulation, or agreement (for example, amounts on deposit as compensating balances, certificates of deposit, cash in escrow, and so forth).
- e. Report any purchased property, plant, equipment and depreciation as assets and invested capital.
- f. Report all loan guarantees whether funded or not.
- g. Report income and expenses on the accrual basis (that is, in the period incurred) regardless of the time period when payment is received or made, (for example, salaries and contract/vendor payments).
- h. Report as a footnote contingencies in accordance with year-end guidance.
- i. Report all material adjustments to prior-year reports as prior-year adjustments in the general ledger. This includes errors in prior-year financial statements such as:
 - (1) Mathematical errors in statement preparation or information supporting the statements.
 - (2) Errors in the application of accounting principles.
 - (3) Errors using or interpreting information that existed at the time the prior-year statements were developed.
- j. Report transfers of the organizations, appropriations, or funds included in the financial reports. See Chapter 3 for further guidance.
- k. Report unusual and infrequent items as footnotes to the financial reports.
- l. Report all information per specific reporting instructions.

29-5. Disclosures.

The full disclosure concept requires complete identification of all significant items affecting accounting records and reports. Disclose amounts of assistance awards to be made in future periods. An assistance award is a grant or cooperative agreement by which an agency assists (as opposed to acquires) a third party in providing goods or services to an authorized agency recipient. Thus, when authorized, an assistance award is an alternative to the statutory and regulatory

requirements for competition that apply to a procurement. Assistance awards are discussed in Comptroller General Decision B-20672, September 24, 1982, (61 CG 637).

29-6. RCS CSCOA-27 (Report of Deposit Fund Balances) report

a. Overview. RCS CSCOA-27 is a semi-annual report with accounting periods ending May 31 and November 30. It is also required when there is a change in account holders. This report is intended to ensure that the installation DO's Deposit Fund balances are in agreement with their general ledger accounts and with AO/DIAO and DA records at DFAS-IN. It is certified by all DOs whose records indicate balances in the DO deposit fund accounts. Additionally, when there is a transfer of accountability between a predecessor and successor account holder, submit this report as of the date of the transfer with the final SF 1219 of the FAO/DAO being relieved in accordance with Chapter 40. (Note: Provide additional copies to both the servicing AO/DIAO and Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AIC, 8899 East 56th Street, Indianapolis, IN 46249-1336.)

b. Report preparation.

(1) The sources of data for this report are the DO deposit fund balances on DFAS-IN's books, the installation deposit fund balances, and the installation analyses of deposit fund transactions. DFAS-IN will send a copy of a listing to the Disbursing Offices showing DO deposit fund balances recorded on DFAS-IN's books as of May 31 and November 30 each fiscal year (see Chapter 31). Debit balances in accounts, differences between installation balances and DFAS-IN's balances, and corrective actions will be fully explained in the inventory as described below. Installations will ensure that the report (listing) and inventory are headed with the number and title of the report, the name and address of the preparing installation, the DSSN, the FSN, the supervisory AO/DIAO number, and the "as of" date of the report. The following statement, signed by the account holder, will be affixed to the report: "The balances listed in this report, with noted differences, represent valid moneys due a specific recipient. The total amount listed, with noted differences, agrees with the reported balances of the installation general ledger accounts as of the effective report dates or date of transfer of accountability, whichever applies."

(2) Submit the certified original of the RCS CSCOA-27 report and inventory of outstanding balances directly to DFAS-IN/AIC by the 10th workday of the third month following the respective reporting period. Provide a copy to the servicing AO/DIAO at the same time. The inventory of all outstanding balances on the DO Deposit Fund Activity report will provide the following information in the prescribed

spreadsheet (automated/manual) format:

(a) For clearing account 21F3875:

Column 1--Limitation Number

Column 2--Dollar Amount

Column 3--Voucher Number

Column 4--Date of Original Transaction

Column 5--FAO/DAO Action Taken

Column 6--Remaining Problem

Column 7--Expected Date of Clearance

(b) For clearing account 21F3878 (DITS):

Column 1--Limitation Number

Column 2--Dollar Amount

Column 3--Voucher Number

Column 4--Date of Original Transaction

Column 5--FAO/DAO Action Taken

Column 6--Remaining Problem

Column 7--Expected Date of Clearance

(c) For clearing account 21F3880 (Check Recertification)

Column 1--Limitation Number

Column 2--Dollar Amount

Column 3--Original Voucher Number

Column 4--Original Check Number

Column 5--Original Check Date

Column 6--Recertified Check Voucher Number

Column 7--Recertified Check Number

Column 8--Recertified Check Date

Column 9--FAO/DAO Action Taken

Column 10--Remaining Problem

Column 11--Expected Date of Correction

(d) For budget account 21X6875.0000 and 21X6875.8*00:

Column 1--Limitation Number

Column 2--Dollar Amount

Column 3--Voucher Number

Column 4--Date of Original Transaction

Column 5--FAO/DAO Action Taken

Column 6--Remaining Problem

Column 7--Expected Date of Clearance

(e) For all other DO Deposit account balances:

Column 1--Limitation Number

Column 2--Dollar Amount

Column 3--Voucher Number

Column 4--Date of Original Transaction

Column 5--FAO/DAO Action Taken

Column 6--Remaining Problem

Column 7--Expected Date of Clearance

(3) Prior to the "change of accountability," use the latest disbursing officer's deposit fund activity report received monthly from DFAS-IN to reconcile all open accounts, annotating differences as appropriate.

NOTE: ACCOUNT HOLDERS WILL MAKE MAXIMUM EFFORTS TO ZERO OUT ALL 21X6875.8825 BALANCES PRIOR TO TRANSFER OF ACCOUNTABILITY. The installation internal control and analysis activity will telephonically contact DFAS-IN/AHF at DSN 699-2618 or Commercial (317)542-2618 to verify the balances for

21X6875.8825 with DFAS-IN records. a statement confirming the contact will be included with the transfer documentation. Once this report is reconciled, prepare and certify (use certification statement in paragraph 1 above, except change date to date of transfer of accountability) it as the RCS CSCOA-27 report. Submit one copy of this certified report as of the date of the transfer with the final SF 1219 of the finance and accounting officer/defense accounting officer being relieved in accordance with Chapter 40. Upon completion of the review and audit, report unsupported amounts as "losses of funds" and report in accordance with Chapter 40. (Note: Submit this certified report directly to DFAS-IN/AIC; provide a copy to the servicing AO/DIAO at the same time.

29-7. Foreign Currency Projected Disbursements report (MILCON)

a. Overview. The purpose of this report is to provide information related to foreign currency fluctuation for the MILCON appropriations 0500, 0804, 2050, 7020, and 7025. This information is provided by the U.S. Army Corps of Engineers (USACE), field offices/activities, to AO/DIAO 08.

b. Report preparation.

(1) *Source of data.* The sources of data for the preparation of this report are the accounting records maintained by the USACE field offices/activities. Refer to DA Pam 37-100-FY for the countries, currencies, and related currency codes to be reported.

(2) *Specifications.* Prepare this report as a narrative. This narrative report will show the projected 6-month disbursements by appropriation and foreign currency code. Compute the projected 6-month disbursements using historical data from outlay projections, contract requirements, payment schedules, or other techniques.

(3) *Distribution.* Submit this report to Headquarters, U.S. Army Corps of Engineers, ATTN: CERM-FM, 20 Massachusetts Avenue NW, Washington DC 20314-1000. The report is due by 1600 hours, local time, on the sixth workday each month.

29-8. Reporting of Negative Unliquidated Obligations (NULOs)

a. NULO reporting for all condition 3 cases.

(1) *Overview.* This report gives NULO balances for all condition 3 cases. Condition 3 cases are those disbursements in excess of obligations at the obligation level, including when no obligation has been recorded. This report includes the contract-related cases in paragraph b below.

(2) *Report Preparation.*

(a) The sources of this report are the installation finance and accounting records.

(b) See Table 29-29 for report format.

(c) Report will be prepared monthly and submitted

to DFAS-IN-AAC by file transfer. The file name is HDXP-O*HCMXXXXX (XXXXX = your fiscal station number).

(d) Report will be due by the 8th workday following the month being reported. Negative reports are required.

b. NULO report for contract-related cases.

(1) *Overview.* This report gives NULO balances by age category, the status of reconciliations, and the amount of true overpayments. Only NULO balances resulting from payments to contractors are to be included on the report.

(2) *Report Preparation.*

(a) The sources of this report are the installation finance and accounting records.

(b) See Table 29-30 for report format.

1. Part A (positions 9-136 in the format) shows the total amount of NULO balances by age category.

2. Part B (positions 137-202 in the format), provides status of reconciliations and must agree with Part A.

3. Part C (positions 203-224 in the format) shows the value of NULOs caused from by-self and army-for-army disbursements which are determined to be true overpayments at contract level.

(c) Report will be prepared monthly and submitted to DFAS-IN-AAC by file transfer by the 8th workday following the month being reported. The file name is HDXP-O*CCMXXXXX (XXXXXX = your fiscal station number). Right justify the fiscal station number and zero fill leading positions. Negative reports are required.

(d) In addition to the above requirements, a supplemental quarterly detail report/listing of NULO balances of \$25 thousand or more is due for accounting months ending December, March, June and September. This report must be itemized by document reference number and include the FY/ Appropriation, cumulative obligation amount, cumulative accrual amount, cumulative disbursement amount, unliquidated obligation amount and a description. The description should identify the cause and any information pertaining to expected clearance/correction of the NULO items(s). This report should be submitted to DFAS-IN-AAC by fax to DSN 699-5921 or Commercial 317 549-5921.

29-9. RCS Treasury 0105-TD-QU (Current Status of Accounts Receivable from Foreign Obligors) report

a. Overview. This report provides the Defense Security Assistance Agency and the U. S. Treasury with information on foreign indebtedness. The report includes the amount of outstanding bills and any amount in arrears unless specific credit terms have been authorized in the country-to-country agreement or similar document.

b. Report preparation.

(1) The sources of data are the accounts receivable subsidiary records of fiscal stations having

outstanding Category E (Foreign Indebtedness) accounts receivable.

(2) Prepare the report with the subject line reading, "Quarterly Report-RCS Treasury 0105-TD-QU (Current Status of Accounts Receivable from Foreign Obligor)". Report amounts separately for official and private obligors. Official obligors are debtors or guarantors who are--

(a) Central governments or their departments (ministries) or components, whether administrative or commercial.

(b) Political subdivisions such as states, provinces, departments, and municipalities.

(c) Foreign central banks.

(d) Other institutions (such as corporations, development banks, railways, and utilities) when one of the following applies:

1. The budget of the institution is subject to the approval of the U.S. Government.

2. The U.S. Government owns more than 50 percent of the voting stock, or more than one-half of the members of the board of directors are Government representatives.

3. In the case of default, the U.S. Government or central bank would become liable for the debt of the institution.

(e) Any official multi-national organizations.

(3) Private obligors are all debtors or guarantors who are not defined as official obligors.

(4) The body of the report will be as follows:

(a) *Paragraph 1.* Reporting activity.

(b) *Paragraph 2.* Date of report submission.

(c) *Paragraph 3.* "As-of" date of the report.

(d) *Paragraph 4.* "Treasury Program 142."

(e) *Paragraph 5.* Currency indicator which will be either--

1. "Dollar." Repayable in U.S. Dollars.

2. "No dollar." If repayable in the U.S. Dollar equivalents of foreign currency amounts as calculated at the reporting rate of exchange for that country at the time of payment.

3. "Foreign currency dollar." If repayable by a stated amount of foreign currency units.

(f) *Paragraph 6.* Country/international organization.

(g) *Paragraph 7.* Total amount outstanding--official obligors.

(h) *Paragraph 8.* Total amount outstanding--private obligors.

(i) *Paragraph 9.* Total amount due and unpaid 90 days or more--official obligors.

(j) *Paragraph 10.* Total amount due and unpaid 90 days or more--private obligors.

(5) Submit the report to Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AABC, 8899 East 56th Street, Indiana-polis, IN 46249-1316. If report is submitted by message, submit to DFAS INDPLSCTR INDIANA-POLIS IN//DFAS-IN/AABC//. Send an information copy to

the supervisory AO/DIAO. The report is due at DFAS-IN by COB on the 20th calendar day following the end of the calendar quarter.

29-10. RCS CSCFA-110 (Transactions for Others) report

a. *Overview.* RCS CSCFA-110 is a two-part report that identifies disbursements and collections made by U.S. Army disbursing offices for other funded DoD activities and agencies. U.S. Army disbursing activities will prepare an RCS CSCFA-110 report listing for all TFO and cross-disbursing transactions. Submit the report along with vouchers and supporting documents direct to U.S. Army-funded fiscal stations or with detail records to DFAS-IN (U.S. Army for other services and/or agencies). The receiving fiscal stations will use this report to update status reports; DFAS-IN uses the report to transmit the information to other services and agencies. One part of the report is for within-Army TFOs, while the other part of the report is for other services' cross-disbursements.

b. Report preparation.

(1) The sources of data for this report are the daily collections and disbursements processed by disbursing and accounting offices. Each disbursing office has a servicing accounting office which prepares RCS CSCFA-110 for mailing. Disbursing offices identify the vouchers as TFO or cross-disbursing and furnish them to the accounting office for processing. Negative reports are not required.

(2) See Figure 29-2 and Tables 29-2 and 29-3 for required format and preparation instructions for transactions for others-Intra-Army.

(3) Prior to dispatching the RCS CSCFA-110 report, balance it to the detail vouchers with supporting documentation. Cross-disbursing transactions (Army for others), require balancing voucher records with the detail line items on RCS CSCFA-110 and will agree with data reported in the RCS CSCFA-302 report. Attach documentation supporting the cross-disbursing vouchers including copies of order requests, reimbursable order requests, and so forth, to the RCS CSCFA-110 report. When individual vouchers reflect more than one accounting classification and more than one FSN in the cited accounting classifications, furnish additional copies of documents with the RCS CSCFA-110 report. Also, if more than one department (for example, 57 and 17), that is, multiple accounting classifications, furnish additional copies of documents with supporting documentation with the RCS CSCFA-110 report. Submit detail records and a control record with the RCS CSCFA-110 report and supporting documentation. DSSNs will provide this data by file transfer or diskette for FDRI 36B transactions. See Tables 29-3 and 29-4 for proper format of detail/control records and Figure 29-3 for the proper report format for the cross-disbursing report.

(4) Mail reports and documents for U.S. Army to the funded fiscal station cited on the voucher. Send cross-disbursing RCS CSCFA-110 report and documents to the Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AAC, 8899 East 56th Street, Indianapolis, IN 46249-1326. Do the RCS CSCFA-110 reporting on a weekly cycle for transactions processed through COB on Thursday and mailed not later than Friday. If an activity cannot meet the Friday mailing, the weekly cycle may then be for transactions processed through COB on Wednesday. The last cycle in each month will end on the last business day of the month in order to be consistent with and permit reconciliation with the month-end RCS CSCFA-302 report.

(a) If a week ending on the first Thursday has less than 3 workdays' business, combine with the first full week's business and assign the applicable transmittal number to the complete submission.

(b) If the last cycle of the month has less than 3 workdays' business, combine the last full week's business and assign the applicable transmittal number to the complete submission.

29-11. RCS CSCFA-112 (Status of Reimbursements) report

a. *Overview.* This report provides the funding OA with information concerning the status of reimbursable activity. The activity to be reported includes the annual reimbursement program, orders received, reimbursements earned, reimbursements collected, accounts receivable, unfilled orders, and debt management data. Include expired account execution until closed. Do not include closed accounts. FAOs/DAOs of installations performing the reimbursable work will prepare this report. Any collection that, (1) cannot be identified and processed as liquidations of specific receivables, or (2) cannot be identified with a complete accounting classification, will be accounted for and reported as undistributed collections (citing account number P9966) until all elements of the accounting classification can be determined. These undistributed collections (reverse disbursements) will be reported using transaction report code (TRC) 1K on the RCS CSCFA-218 report.

b. *Report preparation.*

(1) The sources of data for this report are the installation accounting records.

(a) *Part I (Funded Reimbursements) and Part II (Automatic Reimbursements).* Data for reporting on the execution of the reimbursement programs is obtained from the Appropriation Reimbursement Ledger or its equivalent. Funding authorization documents are the source of funded reimbursement authority.

(b) *Parts III through VIII (Status of Accounts Receivable Due from the Public).* Obtain data

reported in these sections from the accounts receivable ledgers or their equivalent. It includes data on accounts receivable, aging, write-offs, interest, penalties, and administrative charges for all public debts.

(2) *Preparation instructions.*

(a) Table 29-5 shows the format for FTP/electronic file transfer, report submission. Figure 29-4 shows the format and preparation instructions for parts I and II.

1. Report data at the AMS level prescribed in DA Pam 37-100-FY, by detail reimbursement source code for all appropriations.

2. Report DBOF-SMA reimbursements on part I.

(b) Table 29-6 shows the TRCs required for parts III through VIII, includes completion instructions. Table 29-7 shows the record format for these parts and the aging code for use in parts III through VIII, sections II and III. Hard copy is not required for parts III through VIII unless required by the servicing AO/DIAO. A hard copy report or listing is required to be submitted at year end.

(3) *Report submission.*

(a) *Parts I and II.* Prepare this report monthly for all reimbursement activities and submit by FTP/electronic file transfer, to the funded OAs servicing AO/DIAO by 1200 hours, recipient's local time, on the 6th workday following the end of the reporting period. A hard copy report is required only at fiscal year-end unless directed by the AO/DIAO on a more frequent basis.

(b) *Parts III through VIII.* Report the required data quarterly by FTP/electronic file transfer, to the servicing AO/DIAO (supervisory AO/DIAO for part VIII) by 1200 hours, recipient's local time, on the 6th workday following the end of the reporting period.

(c) *Narrative.* Submit a narrative analysis of the installation public debt structure semiannually (January and July) to the supervisory AO/DIAO. This analysis will address all public debts over 90 days old by appropriation, detail reimbursement source code, amount of debt, and a narrative explaining actions taken to eliminate those debts and methods being used to avoid future delinquent debts. This report is due to the AO/DIAO by January 15 and July 15 for all outstanding public debts as of December 31 and June 30. Figure 30-2 shows a sample report for the required narrative analysis.

29-12. RCS CSCOA-118 (The Federal Managers' Financial Integrity Act Annual Report on Operating Accounting Systems) report

a. *Overview.* Proponents of reportable systems will submit an annual report on their systems. Forward the accounting system compliance report by a transmittal letter to arrive at the Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AM, 8899 East 56th Street, Indianapolis, IN

46249-1026, as directed.

b. Report preparation. The accounting system report will follow the annual format and content requirements issued by the Accounting Policy Division, DFAS-IN, (DFAS-IN/AM).

29-13. RCS DD-COMP(AR)170 (Report of Alleged Antideficiency Violation and Exceeding Fund Allowances) report

a. Overview. This report is required if an antideficiency violation is alleged. There are two stages to the report; flash and final. Interim reports are required if a final report cannot be submitted within 120 days. Flash reports are also required by operating agencies that cannot resolve funding shortfalls when fund allowances are exceeded by subordinate activities.

b. Flash report. Upon detecting or learning of an alleged violation, the responsible official will promptly inform the commander concerned, who will send a "flash report" by priority message through command channels to "DA WASHINGTON DC//SAFM-FO//, within 15 days of the date of discovery. The report will include the information shown in c(1) through c(7) below, plus a brief but comprehensive description of the facts and circumstances of the case and anticipated dates of completion of the investigation and submission of the final report.

c. Alleged antideficiency violation--final report. After completing the investigation, the commander will send a final report to the Department of the Army, Office of the Assistant Secretary for Financial Management, ATTN: SAFM-FO, Washington DC 20310-0109, within 120 days of discovery. Include in the final report the following, in the order listed--

- (1) Accounting classification of funds involved.
- (2) Name and location of the activity where the alleged violation occurred.
- (3) Name and location of the activity issuing the fund authorization, if different from subparagraph (2) above.
- (4) Amount of fund authorization or limitation that was allegedly exceeded.
- (5) Amount and nature of the alleged violation.
- (6) Date the alleged violation occurred and date discovered.
- (7) Means of discovery.
- (8) Name, grade, SSN, and position of the responsible individual. (If the individual is no longer assigned to the command, provide date of departure and present address, if known). State what the individual did or failed to do that resulted in the alleged violation. Although other individuals may have taken part in the transaction, normally only one person will be named responsible.
- (9) Detailed statement of the cause and circumstances of the alleged violation, including all pertinent dates and copies of applicable supporting

documents.

(10) Statement of whether the alleged violation was willful or the result of careless disregard of instructions, emergency circumstances, or error, indicating any action taken under either AR 27-10 or AR 190-40.

(11) Statement of disciplinary action imposed on the responsible individual and the basis therefore. (This does not depend on the final decision of whether a violation occurred. A commander must impose discipline based on the facts of the case and any mitigating circumstances). Report disciplinary action taken, not recommended or proposed.

(12) Description of specific action(s) taken to correct the alleged violation. Include any procedural changes or new safeguards established to prevent recurrence of the type of violation alleged. Describe action(s) in detail so adequacy of corrective actions may be evaluated. When authority to change regulations, systems, or procedures requires approval of higher headquarters, submit proposals by separate correspondence to the proper authority. Refer to these requests in the report of alleged violation.

(13) Signed statement of the responsible individual. Required only after a determination of responsibility has been made. It cannot be testimony taken during the investigation from a person later named responsible. Evaluate conflicting facts or circumstances raised on the statement. Amend or reaffirm findings, as appropriate. State in the report the lack of a statement, if the individual either declines to make one or cannot be reached. The individual found responsible for the alleged violation must be--

(a) Advised of his or her rights under Article 31, Uniform Code of Military Justice, or the self-incrimination clause of the Fifth Amendment, U.S. Constitution, as appropriate, and allowed to consult with legal counsel.

(b) Advised that a violation has been determined to have occurred and that the responsible individual will be allowed to review the report of alleged violation and examine evidence on which the determination was based.

(c) Allowed to submit a sworn or unsworn, written or oral, statement regarding the alleged violation after reviewing the report and evidence. If the responsible individual is no longer assigned to the vicinity where the alleged violation occurred, do one of the following:

1. Send copies of the report and supporting evidence by mail to his or her present commander requesting compliance with this paragraph.
2. Appoint an officer on appropriate orders to visit the responsible person.
3. Request that the present commander return the individual to the former organization or other

appointed place. If the individual is retired, mail copies of the report and supporting evidence directly to the responsible individual requesting return of a statement by mail if he or she desires to make one or a written, signed reply that no statement will be made.

(14) Name of the holder of the fund subdivision (for example, local commander) and an evaluation of the performance of his or her fund control responsibilities. The level of command immediately above the holder normally will furnish this evaluation. This evaluation may be omitted if the holder of the funds is named the responsible individual for the alleged violation.

d. Alleged antideficiency violation--interim report. Submit interim reports of suspected or apparent violations if a final report cannot be submitted within 120 days of discovery of this alleged violation. The interim report must be updated every 3 months until the final report is submitted. The interim report will include, in the order listed:

(1) Name, address, and telephone number of the investigating officer and the officer responsible for authorizing the investigation.

(2) The type of suspected violation, 10 U.S.C. 1341(a) or 1517(a) or 1342.

(3) The location at which the suspected violation occurred.

(4) The amount of the suspected violation (dollars and cents).

(5) The dates of occurrence and discovery.

(6) A brief narrative description of the nature of the suspected violation, including a clear, concise explanation of causes and circumstances, insofar as they can be determined.

(7) Anticipated date of completion of the investigation and submission of the formal report.

(8) Reason why final report was not completed and submitted within 120 days.

(9) Follow-on quarterly progress reports, describing in detail the investigative actions taken since the previous interim report, explaining the nature of any issues to be resolved before a final report can be submitted, and providing explanation of why report is still not completed.

e. Allowance exceeded.

(1) *Installation/activity level.* Upon detecting or learning that a fund allowance was exceeded, the responsible official promptly informs the commander who will send a "flash report" by priority message to the operating agency whose allowance was exceeded. The report will include the following information in the order listed:

(a) Accounting classification of funds involved.

(b) Name and location of the activity where the allowance was exceeded.

(c) Name and location of the activity issuing the fund allowance and amount of the allowance.

(d) Amount that fund allowance exceeded the available funds.

(e) Date the allowance was exceeded and date discovered.

(f) Corrective action being taken to obtain relief. (Reprogramming, recovery scrubs, reviewing order performance, modifying existing contracts/orders, requesting additional funding, and so forth.)

(2) *Operating agency level.* Operating agencies are responsible for establishing procedures for administering allowances. If sufficient funding cannot be obtained and the operating agency's formal subdivision of funds is exceeded, a "flash report" is required within 5 days after discovery by the operating agency. Send a priority message to DA WASHINGTON DC//SAFM-FO//, which is processed as an alleged antideficiency violation as prescribed in paragraph c, above.

(3) *Responsibility.* As stated in Chapter 6, officials who exceed their allowance may be held responsible if an antideficiency violation occurs. Operating agency officials cannot presume that relief will be forthcoming through command channels and must continue to take actions to obtain additional funding to alleviate the shortfall. These actions are independent of the reporting requirements contained in this chapter.

29-14. RCS CSCFA-208 (Status of Direct Program Execution, Procurement Appropriations) report

a. Overview. This report includes forecast and execution data for U.S. Army procurement appropriations. The execution data is reported on a current month net change basis. The forecast data allows execution to be tracked with planned performance and stoppages/accelerations to be identified. Include expired account execution until closed. Do not include closed accounts.

b. Report preparation and submission. See Chapter 30 for report preparation and submission instructions. The AO/DIAO may waive the requirement to report direct execution data if the data is reported on the RCS CSCFA 218 report, and all financial reporting requirements are met.

29-15. RCS CSCFA-210 (Status of Customer Program Execution, Procurement Appropriations) report

a. Overview. This report covers the procurement appropriation reimbursable program. Include expired account execution until closed. Do not include closed accounts.

b. Report preparation and submission. See Chapter 30 for report preparation and submission.

29-16. RCS CSCFA-218 (Status of Approved Resources) report

a. Overview. Use the RCS CSCFA-218 to report

annual program funds available, commitments outstanding, obligations, recoveries, expenses, undelivered orders, accounts payable, advances, disbursements, and management information at the Army Management Structure Code (AMSCO) level prescribed in DA Pam 37-100-FY. Include in the report all funds managed by the U.S. Army except procurement appropriations that are reported on the RCS CSCFA-208/210 reports. Include expired account execution until closed. Do not include closed accounts. The only reports required for Foreign Military Sales (FMS) are those listed in Section 1. The following is a list of the schedules that make up the basic report:

- (1) Section 1--Source of Funding--Direct.
 - (a) *Schedule 1--Primary Data.*
 - (b) *Schedule 2--Expenses (not required for FMS).*
 - (c) *Schedule 3--Quarterly Schedule of Obligations and Recoveries (Deobligations.)*
 - (d) *Schedule 4--Annual Schedule of Unobligated Funds and Unliquidated Obligations.*
 - (e) *Schedule 5--Foreign Currency Fluctuation (not required for FMS).*
 - (f) *Schedule 6--FMS Unliquidated Obligations Reviewed and Recovered.*
 - (g) *Schedule 7--Schedule of Accrual Data--Foreign Military Sales.*
- (2) Section 2--Sources of Funding--Funded (includes DBOF-SMA and CAWCF).
 - (a) *Schedule 1--Primary Data.*
 - (b) *Schedule 2--Expenses (not required for DBOF-SMA).*
 - (c) *Schedule 3--Quarterly Schedule of Obligations and Recoveries (Deobligations).*
 - (d) *Schedule 4--Annual Schedule of Unobligated Funds and Unliquidated Obligations.*
- (3) Section 3--Sources of Funding--Automatic.
 - (a) *Schedule 1--Primary Data.*
 - (b) *Schedule 2--Expenses.*
 - (c) *Schedule 3--Quarterly Schedule of Obligations and Recoveries (Deobligations).*
 - (d) *Schedule 4--Annual Schedule of Unobligated Funds and Unliquidated Obligations.*
- (4) Section 4--Military Personnel Expenses/Unfunded Depreciation.
- (5) Section 5--Functional Cost Account Data.
 - (a) *Schedule 1--Productivity Capital Investment Program.*
 - (b) *Schedule 2--Appropriated Fund (APF) Support to Morale, Welfare, and Recreation (MWR) and so forth.*
- (6) Section 6--Management Information.
 - (a) *Schedule 1--Management decision package (MDEP) Execution Data.*
 - (b) *Schedule 2--Prompt Pay Data.*
 - (c) *Schedule 3--Not used.*
- (7) Section 7--Annual Certified Report--Schedule of Approved Program/Funds and Unliquidated

Obligations.

b. Report preparation. Identify funds received, obligations, and payments made in unexpired accounts subject to the one percent limitation separately using "C" in the program year of the respective report record.

(1) The sources of data for this report are the installation finance and accounting records and the management information received from supported activities.

(2) Submit report data monthly by FTP/electronic file transfer to the AO/DIAO of the funded OA as follows:

(a) *Monthly.*

1. Primary data.
2. Expenses.
3. Military personnel expenses/unfunded depreciation.
4. Productivity Capital Improvement Program (PCIP).
5. Obligation Adjustments.
6. Civilian end strength and civilian man-months.
7. Submission for FMS should be in the same format as the year-end certified report submission. Accrual data must be identified as within/outside government with subtotals at the country/case and country level with totals by ASN. Hardcopy reports are not required unless specifically requested by DFAS-IN/AABC. Sample reports are shown in Figures 29-32 through 29-36.

(b) *Quarterly.*

1. Includes all monthly requirements with obligations, recoveries, and accrual data (from primary data) identified as within/outside the U.S. Government.
2. Management information--MDEP execution, and prompt pay.
- (c) *Semiannually (that is, Mar and Sep).* APF support to MWR (current year appropriations only).

(d) *Annually.*

1. Includes all monthly and quarterly requirements.
2. Unobligated and ULO balances (schedule 4 of sections 1, 2, and 3). For the annual report, type the following data: "the value of ULOs reviewed during the FY by independent sources (outside the installation) such as GAO, Inspector General, and U.S. Army Audit Agency; and the value of recoveries resulting from these reviews". For FMS, in addition to submitting Schedule 4, a separate Schedule 6 must be submitted for each ASN which breaks down the reported amounts between FMS direct cite, administrative allotments and Security Assistance Organization (SAO) allotments (see Figure 29-35).
3. Section 7.
4. Other requirements as specified by separate correspondence.
- (3) Completion instructions for the FTP/electronic

file transfer submission are shown in tables 29-8 through 29-12. Suggested hard-copy report formats and preparation instructions for the various schedules are shown in figures 29-5 through 29-10 and 29-32 through 29-36. See Appendix C for TRCs. Some AOs/DIAOs may require a monthly hard-copy submission. Section 7 certified year-end report will include, at a minimum, appropriation, limit, fiscal station, allowance/allotment serial number, OA, annual program, available funds/authority, obligations, recoveries (deobligations), disbursements, unobligated funds and ULOs. (FMS data must be submitted at the country/case/line level with subtotals submitted at the country/case and the country level. Totals must be submitted for each ASN.) Consolidate data on the certified report by the limit and AMSCO level prescribed in DA Pam 37-100-FY for all appropriations other than FMS.

(4) FTP/electronic file transfer, and annual hard-copy reports are due at the AO/DIAO by 1200 hours recipient's time, on the 6th workday of the month following the reported month. The AO/DIAO will establish monthly hard-copy submission due dates.

(5) Fiscal stations receiving FMS direct cite funds will submit the monthly RCS CSCFA-218 report records for appropriation 97-11X8242 to the Security Assistance Accounting & Reporting Branch (DFAS-IN/AABC), located at the Defense Finance and Accounting Service-Indianapolis Center. Submit the monthly RCS CSCFA-218 report via FTP/electronic file transfer and hard copy, if requested, to arrive at DFAS-IN by 1200 hours Eastern Standard Time (EST) on the 6th workday of the month following the end of the reporting period. The year-end certified report will be hand carried or sent by express mail to ensure receipt by the required due date. Use the control record format specified in table 32-11 and the detail record format in table 29-8. Use the routing identifier code (RIC) and content indicator code (CIC) from Table 32-3. Cumulative fiscal year to date balances are required each month for stations receiving current year funds or having a beginning unobligated or unliquidated balance. Corrections to any field reported data may be requested by telephone to DFAS-IN/AABC. Requests for changes will be accepted until 1500 hours EST on the 8th workday following the end of the reporting period. All requests will be supported by written follow-up via COA Host or other electronic means.

29-17. RCS CSCFA-239, International Balance of Payments (IBOP) report

a. Overview. This report provides information required by the Departments of Commerce, U. S. Treasury, and Defense for control of IBOP financial transactions. Each U.S. Army DO and finance and accounting officer/defense accounting officer who prepares a statement of accountability will prepare

this report. The report consists of four parts: Part I--Disbursements; Part II--Reimbursements; Part III--Receipt Accounts; and Part IV--Supplemental Data. (Non-integrated DOs will prepare and submit part IV only).

b. Report preparation.

(1) *Source of data.* The source of data for Parts I, II, and III will be the official subsidiary ledgers maintained by the FAOs/DAOs. Obtain data for Part IV data from memorandum records described in Table 29-13.

(2) *Preparation format.* Prepare the report for FTP/electronic file transfer, submission as shown in Table 29-14. Prepare a hard-copy report on bond paper or similar computer-generated format. (See Figure 29-11 for a sample completed report).

(3) *Report description.* FAOs/DAOs will report only those actual transactions entering the IBOP. Do not include U.S. Navy and U.S. Coast Guard (USCG) transactions for IBOP reporting in the RCS CSCFA-239. (Under cross-disbursing procedures, submit vouchers for U.S. Navy and USCG transactions to DFAS-Cleveland for processing). The report will be divided as follows:

(a) Part I, Disbursements (net of refunds), will include all IBOP disbursements for pay of U.S. personnel (reported net of payroll deductions). All other disbursement, collection, and adjustment transactions citing a disbursement accounting classification will be included in part I.

(b) Part II, Reimbursements (net of reimbursements), will include all IBOP disbursement, collection, and adjustment transactions citing an appropriation or fund reimbursement accounting classification, with the exception of payroll deductions netted to payroll disbursements in part I.

(c) Part III, Receipt Accounts, includes all IBOP receipt accounts with the exception of payroll deductions netted to payroll disbursements in part I.

(d) Part IV, Supplemental Data, will contain memorandum information only.

(4) Modifications and changes in accounting classifications for purposes of IBOP reporting.

(a) EOR codes used for accounting and reporting of IBOP transactions are entered at the four digit code level as prescribed in DA Pam 37-100-FY.

(b) Separate identification of collections from U.S. personnel. In order to make a distinction between receipts from U.S. personnel and receipts from other sources, identify cash collections by adding the symbol "R" and appropriate reimbursement source code identified in DA Pam 37-100-FY.

(5) *Routing and due dates.* Prepare the report at the close of each calendar quarter. Submit a hard-copy, in addition to the electronic file transfer submission, to the appropriate AO/DIAO by the 18th calendar day following the close of the quarter.

(6) *Prior quarter transactions (supplemental*

reporting). Show all adjustments to prior quarters of the current and prior FY reports as "prior quarter transactions" in a supplemental report under RCS CSCFA-239. Do not submit this report with the regular quarterly RCS CSCFA-239. Accumulate correction of errors or other adjustments to quarterly RCS CSCFA-239 reports after their transmission for a consolidated report submission under the heading "Prior Quarter Transactions". Identify such transactions or adjustments reported as a debit or credit, as applicable. Prepare reports in duplicate using RCS CSCFA-239. Submit the original to reach the appropriate AO/DIAO no later than 80 calendar days following the end of a reporting quarter.

(7) *Verifications.* Overseas installations will verify the amounts reported in parts I, II, and III of this report by appropriation and funds with the amounts reported on the Statement of Transactions (SOT). Prepare a summary of transactions on the RCS CSCFA-239 submitted for the appropriate part(s) of the report (total IBOP reported on RCS CSCFA-239, total U.S. Navy, and other excluded, and prior quarter adjustments (net)).

29-18. RCS CSCFA-302-A (Accelerated Reporting of Receipt and Outlay (Expenditure) Data-Statement of Accountability) report

a. Overview. Instructions for the preparation of RCS GAO-1002, (SF 1219) are in Chapter 40. The RCS CSCFA-302-A is the automated SF 1219. It is required monthly from each DSSN. DFAS-IN uses this report for reconciliation and reporting. Non-integrated DOs will submit data to the servicing integrated DO for report preparation and submission.

b. Report preparation.

(1) *Record format.* Report all data relating to the cash accountability of each DO in an 80-position record format as shown in Tables 29-15 and 29-16. TRCs applicable to the Statement of Accountability are "OAR" for non-letter of credit data and "OAS" for letter of credit data. TRC OAS requires prior contact/approval with DFAS-IN before its first use.

(2) *RCS CSCFA-302-A and SF 1219 correlation.* Table 29-17 shows the correlation between the RCS CSCFA-302-A and SF 1219. Use this correlation to determine the appropriate TRC.

(a) Any line shown on SF 1219 that is not covered in Table 29-17 is not applicable to DA and is not authorized for use by U.S. Army DOs. Check issues will be distributed as explained on the reverse side of SF 1219. The net amount of checks issued, taking into account the adjustments to prior periods, is the amount to be reported on line 2.1 of SF 1219. The values that relate to transaction codes 210, 211, 212, and 280 will be equivalent to the columns on the reverse of SF 1219 pertinent to current-month check issues (210), prior month adjustments resulting from TFS Form 5206 (Advice of Check Issue

Discrepancy) post-ings (211), prior month adjustments for other reasons (212), or Online Payment and Collect System (OPAC) Payments & Collections (280). A separate input record is required for each month involved in the prior month adjustments.

(b) The transaction code that applies to each line of the RCS CSCFA-302-A report is shown in the first column. The special code is shown in the second column. The corresponding SF 1219 line number follows. The description of the line and the nature of the items to be reported on that line follow the SF 1219 column.

(c) When more than one accountable officer is involved (split accountability), prepare a separate RCS GAO-1002 (SF 1219) for each of the accountable officers using the following rules:

1. Use the same value for transaction code 100 that was used for transaction code 500 on the prior month's RCS CSCFA-302-A report or the value as adjusted by DFAS-IN and shown on the prior month's feedback report.

2. Combine all checks issued and adjustments that occurred during the month by each of the accountable officers involved to report as the values for transaction codes 210, 211, 212, and 280.

3. Combine all transfers in or from all other DOs that occurred during the reporting month irrespective of which accountable officer accepted the transfer and report as the value under transaction code 237. Treasury requires the transfer in (line 2.37) and transfer out (line 4.37) to net to zero by agency location code. A copy of the signed original Shipment of Public Funds, DD Form 165, is required at DFAS-IN-AACA by the 30th of the month following the end of the month being reported. The address is: DFAS-IN-AACA, 8899 East 56th Street, Indianapolis, IN 46249-1326.

4. Combine all net disbursements made by each accountable officer during the reporting month and report this value under transaction code 410.

5. Report every deposit made or debit voucher received during the month for each accountable officer separately under transaction code 420.

6. Report the final value arrived at on the most recent accountable officer's RCS GAO-1002 as the value for transaction code 500. Include valid amounts that appear on the previous accountable officer's RCS GAO-1002 for transaction codes 710, 740, and 790 in the current accountable officer's report pending resolution. Convert invalid amounts contained in these accounts to either transaction code 930 or 940 and reported as predecessor accountability.

7. For transaction codes in the 600 and 700 series, report only those values that appear on the RCS GAO-1002, including valid predecessor values for transaction codes 710, 740, and 790, pertinent to the

most current accountable officer.

8. Include in the values that are reported in the 900 series transaction codes all of the unsettled or otherwise unacceptable values that appear in the 700 series of transaction codes on RCS GAO-1002 of the other accountable officers involved in the month under report.

(d) Deferred vouchers are those items on which partial payment has been made but for some reason, beyond the control of the DO, the remainder of the voucher cannot be paid prior to the end of the accounting period. This does not include vouchers fully paid that have not been assigned an accounting classification through oversight. Vouchers that have been paid in error without a proper accounting classification will be carried as disbursements with a charge to either a deposit account or a budget clearing account. Under no circumstances will the absence of an accounting classification cause a voucher to be deferred. Neither will the advance release of DO voucher numbers cause a disbursement with a DO date that falls within the reporting period to be shown as a deferred voucher. Under no circumstances may uncertified vouchers be paid.

(3) *Procedure for non-automated offices.* For those organizations that do not have automated accounting support, a daily summary value of vouchers must be maintained in order to expedite the completion of this report by the due date. Even though the RCS GAO-1002 due date to DFAS-IN is later than the RCS CSCFA-302-A report, the data must be ready to support both documents. Since there is a split responsibility between disbursing and accounting in preparation of the RCS GAO-1002, disbursing should prepare each line except net disbursements and then send it to accounting where net disbursements are entered and balancing or validation takes place. Any redundant document number entries (for example, 11111) made into the deposit data portion of a prior report must be reversed by the submitter on the next RCS CSCFA-302-A. If the prior ending accountability was misstated as submitted and accepted by DFAS-IN, it still must be used as the beginning accountability of the current report. Make the required adjustments to achieve the correct ending balance for the current report.

(4) *DFAS-IN force balancing.* If the RCS CSCFA-302-A and RCS CSCFA-302-T (Accelerated Reporting of Receipt and Outlay (Expenditure) Data--SOT) are not in agreement, DFAS-IN will balance the two reports by entering a debit or a credit to the RCS CSCFA-302-T report under appropriation account 21X6875.88250000. DFAS-IN requires the correction of this amount on the next RCS CSCFA-302-T. DFAS-IN will send feedback to installations concerning balancing problems from the previous month (see Chapter 31). The mechanics involved in

clearing the balancing entry are covered in paragraph 29-22, since this clearance must be accomplished within the confines of the RCS CSCFA-302-T. DFAS-IN will correct out-of-balance conditions in the calculated end-of-period accountability versus the reported end-of-period accountability. DFAS-IN will contact the submitter and assist in attempting to resolve the problem up to just prior to the due date for release of the consolidated report to the U.S. Treasury. If the error cannot be corrected, DFAS-IN will balance the report using both the "as input" or adjusted beginning accountability and the "as input" ending accountability. This is done by entering a redundant document number deposit ticket to reduce the calculated accountability to the amount reported or by use of a redundant numbered debit voucher to increase the calculated accountability to the amount reported. These balancing correction items must be addressed and corrected in the next RCS CSCFA-302-A report.

(5) *Pre-dispatched report review.* Prior to release, perform the following validations for the RCS CSCFA-302-A report.

(a) Assure that the current month transaction code 100 is equal to the prior month transaction code 500 and compare that with the value shown on feedback listings.

(b) Ensure that the value reported for transaction code 410 equals the sum of the RCS CSCFA-302-T values.

(c) Calculate the accuracy of the entered data by using the following formula: All 100-series transaction codes plus all 200-series transaction codes less transaction code 410, special code 1, less transaction code 420, special code 2, plus transaction code 420, special code 3, equals value reported for transaction code 500.

(d) Add all of the values in the 600-, 700-, and 900-series of transaction codes. The total must equal the value reported for transaction code 500.

(6) *Report distribution.* Submit the RCS CSCFA-302-A report with RCS CSCFA-302-T by FTP/electronic file transfer, in the record format described in Tables 29-15 and 29-16. The text header and control records are explained in Chapter 32. The FTP/electronic file transfer RIC is RUFEDL and the CIC is AFHA. The RCS CSCFA-302-A report is due at DFAS-IN not later than 2400 hours, Indianapolis time, on the third workday following the end of the month being reported. The RCS CSCFA-302-A is required from all DOs reporting accountability through U.S. Army until a final report is made and all outstanding balances such as losses of funds or overdraft receivables are settled or accepted by another active DO for settlement. Negative reports will show only transaction code 100, 500, and the Analysis of Incumbent and Predecessor Officer's Accountability (600-900 transaction codes).

29-19. RCS CSCFA-302-T (Accelerated Reporting of Receipt and Outlay (Expenditure) Data--Statement of Transactions) report

a. Overview. RCS CSCFA-302-T report is the support for the "net disbursements" values shown in RCS CSCFA-302-A and RCS GAO-1002 (SF 1219). The amounts reported are the basis for the U.S. Army's consolidated SOT that must be re-reported to the U.S. Treasury each month. The U.S. Treasury requires agencies to report a subclass account to uniquely identify payments made for obligated balances canceled. Monthly expenditure reports must reflect this subclass account for all payments made from unexpired accounts for obligated balances canceled. Do this by using a "C" in the program year field in the report record. When reporting any payment (for self, for others, and so forth) made for an obligated balance canceled, report a "C" in the program year field. DFAS-IN verifies the SOT data. DFAS-IN will provide a listing of the errors found in RCS CSCFA-302-T report to the submitter and to the applicable AO/DIAO each month. Correct all errors in the next monthly report. Two types of errors requiring immediate correction are those that DFAS-IN places in a suspense category by the use of 6875.1111 or 6875.2222 or places in lower level accounting classification suspense status, for example "SSS". When DFAS-IN has recorded the value into a valid but not necessarily correct account, review the item to assure that the correction made by DFAS-IN is proper. The error listings are described and examples are shown in Chapter 31.

b. Report preparation. The FAO/DAO making the disbursements and collections or providing accounting support for the non-integrated DO making payments will prepare the RCS CSCFA-302-T.

(1) The sources of data for this report include the summation of all vouchers processed by the disbursing activity for the month and all other cash accounting transactions that have been recorded except those transactions carried as "Deferred Charges". When automated accounting support is available, the daily or weekly routines will be sufficient for monitoring the transactions to assure timely and accurate completion of the report. When no automated accounting support is available, a daily reconciliation of these transactions must be performed at the level of the report record shown in Table 29-18. Review monthly error listings received from DFAS-IN for prior months in order to allow correction during the current accounting period. Correction of prior errors requires the resubmission of a duplicate of the erroneous transaction with the sign of the amount field reversed. (Note: STANFINS users should refer to the STANFINS users manual for error correction). Correction of a balancing debit or credit entry made by DFAS-IN for a prior month must be reversed exactly as the item was created.

The reversal and correction must be made simultaneously or else a new out-of-balance condition will exist that requires correction.

(2) Summarize the activity from the above sources in the format shown in Table 29-18. When correcting prior errors, ensure that the source of the problem is also corrected to offset the clearing item, thus preventing another balancing problem with this report. The record type (record position 80) used in making corrections in RCS CSCFA-302-T is "D". By entering the old incorrect items with a reverse sign, DFAS-IN systems will "correct" this input and the two items will then equal zero. The use of the record type "D" will not be counted as an error in the Financial Management Improvement Program (FMIP) error statistics.

(3) There are two reconciliations and validations that must be applied to RCS CSCFA-302-T prior to dispatch. First, the sum of the amounts reported must equal transaction code 410 in RCS CSCFA-302-A. Second, all TRCs 34A and 36B reported should equal RCS CSCFA-110 (TFO) reports for the same accounting period. When adjustments are required, assure that these adjustments do not cause the RCS CSCFA-302-A and RCS CSCFA-302-T to be out of balance.

(4) The RCS CSCFA-302-T is combined with RCS CSCFA-302-A and submitted by FTP/ electronic file transfer, to DFAS-IN not later than 2400 hours, Indianapolis time, on the third workday following the end of the month being reported.

29-20. RCS CSCFA-304 (Fiscal Station Accounting/Clearance) report

a. Overview. Monthly, fiscal stations are to prepare and submit to DFAS-IN one CSCFA-304 report. This report shows the value of interfund transactions and TBOs that were processed during the month. The report is made up of transactions that are used for clearance actions and for determining the required appropriation/fund adjustments to report to the U.S. Treasury Department. When clearing payments properly made to an obligated balance in a fixed account, use a "C" in the program year field of the clearance record if the payment being cleared was for an obligated balance canceled. Those stations reporting interfund transactions will also prepare an "Analysis of Balance in Suspense", and a "Schedule of Outstanding Requests for Billing Adjustment or Duplicate Billings", under this RCS for submission to their DAO/DIAO.

b. Report preparation.

(1) The sources of data are all TBO transactions recorded in the fiscal station accounting records during the report period and will include allotted U.S. Army appropriations (Department 21) and certain DoD appropriations (Department 97). Specific DoD appropriations and limitations are identified in DFAS-

IN's Expenditure Edit Tables that are furnished to the FAO/DIAO annually with updates as required. The RCS CSCFA-304 is composed of summarized detail records. The records are designed to permit DFAS-IN to--

(a) Effect clearance based on RCS CSCFA-302 and other service transactions submitted.

(b) Determine required appropriation/fund adjustments which will be reported to the U.S. Treasury in the subsequent month.

(2) Interfund accounting/clearance records (IACRs) are prepared by billed offices (buyer) resulting from their processing of interfund bills.

(3) Fiscal stations will clear TBO transmittals received in their entirety with a combination of acceptance and rejected transactions within 30 days of receipt. Departmental codes 21 and 97 TBOs that are accepted will be identified to the funded OA. Identify rejected transactions to "OA 99" and TRC 35C in the RCS CSCFA-304 report.

(4) All required data for RCS CSCFA-304 will contain a TRC in positions 74 through 76 of the report formats. The definitions for the applicable TRCs are provided in Appendix C.

(5) See Tables 29-19 and 29-20 for instructions to complete this report.

(6) Prior to dispatching the report, create the TBO accounting clearance records (ACRs) by U.S. Army fiscal stations incident to processing TBO transactions. Thereafter, reconcile detail TBO ACRs with the TFO (RCS CSCFA-110) report minor total. At month-end, summarize ACRs to the level pre-scribed in Table 29-20 for RCS CSCFA-304 reporting.

(7) Submit reports by FTP/electronic file transfer, to DFAS-IN not later than 2400 hours, Indianapolis time, the third workday following the end of the monthly accounting period. The FTP/electronic file transfer RIC is RUFEDPE and the CIC is AFHF. Negative reporting is required to DFAS-IN.

c. Error correction procedures. RCS CSCFA-304 reports are subjected to comprehensive field/correlation edits at DFAS-IN. DFAS-IN will furnish a monthly edit accepted and error list to each fiscal station submitting RCS CSCFA-304 report (see Chapter 31). See Appendix D for error correction procedures. However, follow the general procedures listed below:

(1) Incoming TBO ACRs, on receipt by DFAS-IN, are subjected to the following balancing and edit routines:

(a) FTP/electronic file transfer, control record versus sum of related ACRs.

(b) Field-by-field and ACR data fields.

(2) DFAS-IN will exercise every possible effort to correct balancing errors during the report consolidation process. Therefore, reporting activities will not normally have to make corrections in the following month. However, reporting activities will take action

to preclude error recurrence.

(3) Errors detected by DFAS-IN may require re-reporting activities to submit a reversal and correction to the ACR in the following month's report and/or to revise procedures to prevent errors.

(4) A reversal of erroneous transactions will involve preparation of an ACR exactly the same as the original ACR except that the amount field sign (record position 52) will be reversed. In addition, create a new ACR showing the correct data.

d. Reporting by interfund billed office.

(1) Analysis of balance in suspense.

(a) This report provides to the FAO/DIAO an analysis of suspended bills by month and year established. It is submitted along with the Schedule of Outstanding Requests for Billing Adjustments or Duplicate Billing.

(b) This report is submitted on DA Form 2947-R (Analysis of Balance in Suspense) or a similar locally produced report. (DA Form 2947-R is located at the back of this regulation and may be locally reproduced on 8 1/2 by 11-inch paper).

(c) Reconcile the completed form prior to submission. Add the balance from column e (current month balance) of the preceding month's form to the current month net change in the suspense account balance (reflected in the applicable Inter-fund Accounting/Clearance Records (IACRs) in the CSCFA-304). This amount should equal column c (cleared charges) and column d (new charges) totals.

(d) Compare this computation with the current month column e (current month balance). If the totals do not agree, annotate the form to indicate that it is out of balance.

(e) Submit this analysis to the appropriate AO/DIAO monthly.

(2) Schedule of Outstanding Requests for Billing Adjustment or Duplicate Billing-Interfund.

(a) To assist in resolving outstanding requests for interfund billings adjustments or duplicate billings, each installation will prepare a DA Form 4875-R (Schedule of Outstanding Requests for Billing Adjustments or Duplicate Billing). A copy of DA Form 4875-R is located in the back of this regulation and may be locally reproduced on 8 1/2 by 11-inch paper. The AO/DIAO will use this schedule, along with supporting documents, to determine the propriety of the request and will assist in resolving those requests.

(b) The schedule (DA Form 4875-R) is prepared from all outstanding requests for interfund billing adjustments, duplicate billings, or billing status (as described in Tables 34-22 through 34-27).

(c) Complete the schedule for each fund account (including suspense accounts) and each billing office involved.

(d) Transmit the schedule with all available supporting documents, such as copies of FAE/F or

FAJ/K records, correspondence to and from billing offices, and so forth to the AO/DIAO.

(e) When applicable, attach narrative descriptions of billing offices that consistently fail to respond or are late in responding to requests.

(f) Report outstanding requests in successive schedules until resolved. Resolution is effected through--

1. Receipt of adjustment or duplicate bill.
2. Reversal of duplicate reimbursement.
3. A satisfactory explanation of why a requested bill cannot or will not be furnished.

4. DFAS-IN or AO/DIAO-directed action.

(g) Submit a negative report when a billed office has no qualifying transactions.

(h) Submit the schedule monthly to the appropriate AO/DIAO on the DA Form 4875-R.

29-21. RCS CSCFA-305 (Selected Deposit and Receipt Account Analysis) report

a. Overview. The RCS CSCFA-305 report provides collection/deposit data for specified deposit and receipt accounts relating to proceeds of lost, abandoned, or unclaimed personal property; funds and estates of deceased, mentally incompetent, or missing personnel; and unclaimed, unrefundable money. DFAS-IN uses this report to facilitate reporting to interested offices and to verify related reports. Prepare this report at the installation level for each disbursing station.

b. Report preparation.

(1) The sources of data for this report are the collection vouchers processed by each disbursing station at each installation for the following accounts:

(a) 21X6001--proceeds from sales of lost, abandoned, or unclaimed personal property, U.S. Army.

(b) 21X6002--personal funds of deceased, mentally incompetent, or missing personnel, U.S. Army.

(c) 21X6031--effects of mentally incompetent soldiers, U.S. Army.

(d) 21*6060--estates of deceased soldiers, Regular U.S. Army.

(e) 20X6133--payment of unclaimed money.

(f) 21R2813--repayment of capital stock (Government-owned enterprises).

(2) See Figure 29-12 for the required report format and preparation instructions. See DA Pam 37-100-FY for further explanations of the above appropriations.

(3) Prior to submitting this report, verify that the report agrees with the total of all collection vouchers processed in the specified accounts.

c. Report distribution. Report distribution and due date are as follows:

(1) Mail the report (original only) to the Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AIC, 8899 East 56th Street, Indianapolis, IN 46249-1326.

(2) The report is due not later than 1700 hours on the 12th workday following the month reported.

29-22. RCS DD-COMP(M)471 (Overobligation Incurred Under Section 3732, Revised Statutes) report

a. Overview. This paragraph sets reporting requirements and procedures when obligations are incurred in excess of available funds in procuring or furnishing specified services or items.

b. Report preparation.

(1) The responsible commander reports the overobligation to the next higher headquarters by the fastest means possible. The commander also requests funds to cover the overobligation.

(2) The responsible commander sends a letter through command channels to the Office of the Assistant Secretary of the Army, ATTN: SAFM-FO, Washington DC 20310-0109. The report must arrive within 10 days after the end of the month in which the overobligation occurred and will include--

(a) Accounting classification of the funds involved.

(b) Name of organization where the overobligation occurred.

(c) Amount of overobligation.

(d) Date overobligation occurred.

(e) Name and position of individual authorizing the overobligation.

(f) Description of the cause and circumstances that warranted the overobligation.

(g) Listing of items procured (for example, clothing, subsistence, fuel, quarters, transportation, or medical supplies).

(h) Date funds were received to cover the overobligation.

29-23. RCS GAO-1002 (Statement of Accountability) report

a. Overview. All FAOs/DAOs (including non-integrated disbursing activities) will prepare the RCS GAO-1002 report. This paragraph pertains to the preparation of Section I, Part A, only. The disbursing division will prepare the remainder of this report per Chapter 40.

b. Report preparation.

(1) Obtain Information shown in Section I, Part A, from the installation accounting records maintained by the FAO's/DAO's accounting branch.

(2) The accounting branch will prepare Section I, Part A, of SF 1219 as follows:

(a) Line 1.0, Total Accountability Beginning of Period, will show the outstanding balance of the FAO's/DAO's accountability to the U.S. Treasury at the beginning of the accounting period and will be identical with the amount reported on line 5.0 of the statement for the preceding period. In the case of successor FAOs/DAOs, the amount shown on this line will represent the total amount of the

accountability accepted from the predecessor FAO/DAO. Transfer of accountability will be accomplished per Chapter 40.

(b) Line 2.0, Increases in Accountability, is an overall heading under which shows transactions increasing the accountability during the period being reported.

(c) Line 2.1, Checks Issued on U. S. Treasury will show the total amount of checks drawn for the period, including any adjustment of check issue amounts reported in prior periods. Obtain the amount shown from the check register of SF 1179 (Recapitulation of Block Control Level Totals of Checks Issued) after reconciliation and ensure it agrees with the total amount shown in section II, part A, column 4, on the reverse of the statement. Make verifications per Chapter 40.

(d) Line 2.3, Other Transactions, will show the total amount of cash transfers received from other FAOs/DAOs. (See Chapter 40). In no instance will adjustments to checks issued, cash purchased by checks, or collections be included in the amount shown on this line. Make these adjustments to the applicable accounts and report on line 2.1 or 2.2, as appropriate. Under no circumstances will the transfer of accountability be shown on the statement as transfers of cash from another FAO/DAO. Amounts reported on this line must be explained in detail by supporting schedule per Chapter 40. The amount extended to the line on the extreme right will show the total of lines 2.1 through 2.3.

(e) Line 3.0, Subtotal, will show the sum of the totals shown in lines 1.0 through 2.3.

(f) Line 4.0, Decreases in Accountability, is an overall heading under which transactions that decrease the accountability during the accounting period being reported will be shown.

(g) Line 4.1, Net Disbursements, will show the total of net disbursements and collections, including adjustments, for the period made against appropriation and fund accounts.

(h) Line 4.2, Confirmed Deposits with Treasurer, United States, will show the total amount of deposits made during the period to the credit of the Treasurer of the United States for which a certificate of deposit has been received and properly signed and dated by the depository. The amount shown on this line will be net of any debit vouchers (SF 5515) evidencing the return of uncollectible items during the accounting period. The date of the debit voucher, as shown in the upper right corner, will be the date used to record such debit vouchers. The amount shown on this line will agree with the total amount of confirmed deposits as reported on the Schedule of Confirmed Deposits and will be identical with the amount shown in section II, part B, column 5, on the reverse of the statement.

(i) Line 4.3, Other Transactions, will show the total

amount of cash transfers made to other FAOs/DAOs during the accounting period (See Chapter 40). In no instance will adjustments to gross disbursements or confirmed deposits be included in the amount shown on this line. Make these adjustments to the applicable accounts and report on lines 4.1 and 4.2, as appropriate. Explain amounts reported on this line in detail by a supporting schedule per Chapter 40. Show the totals of amounts shown on lines 4.1, 4.2, and 4.3 as an extended total on this line.

(j) Line 5.0, Total Accountability Close of Period, will show the difference between the subtotal reported on line 3.0 and the extended total on line 4.3. This difference will represent the total accountability at the close of the reporting period. This amount will be detailed in the analysis as required in section I, parts B and C.

(3) Submit the RCS GAO-1002 per Chapter 40.

29-24. RCS TREAS-1061 (Statement of Interfund Transactions) report

a. Overview. This report consists of all interfund summary billing records (SBRs) generated by fiscal offices during a reporting month. Use these records in preparing the U.S. Army's departmental RCS TREAS-1061 report. The report is required of all FAOs/DAOs that have interfund reimbursements.

b. Report preparation.

(1) The sources of data for this report are the SBRs reported by fiscal offices.

(2) Table 29-21 shows the format and instructions for generating the summary billing card.

(3) Prior to dispatching the report, summarize and reconcile the fund credited amounts in the SBRs with current-month interfund collections recorded in the reporting fiscal office's records. Review the fund charged symbols to assure that they are assigned per DoDI 4000.25-7-S1 (Fund Code Supplement to MILSBILLS (A7L)).

(4) Submit reports via FTP/electronic file transfer, directly to DFAS-IN, RIC-RUFEDPE, CIC-AFHF. The report is due in DFAS-IN by 2400 hours (Indianapolis time) on the third workday following the end of the reporting month. Negative reports are required.

(5) The DAO/FAO will review feedback listings from DFAS-IN (see Chapter 31) and compare total accepted to the total submitted and take appropriate action for any differences. Alpha errors must be corrected. (Note: review numeric errors and correct systemic problems to avoid future errors).

29-25. RCS 1179-TD-AN (Statement of Financial Condition (Unfunded Contract Liability)) report

a. Overview. The report provides unfunded liability data, by appropriation, on contracts where terms exceed 12 months. Data includes--

(1) The expected recurring annual rental on long-term leases not immediately recorded as an

obligation, the expected annual cost of existing unobligated multi-year procurement contracts, plus the expected unobligated annual cost of any other long-term contract.

(2) The range of the remaining life of the contracts included in the amount reported in (1) above; for example, 1 through 5 years.

(3) The cost of the remaining portion of the contracts. Report the best estimate of the expected total cost that is not subject to immediate recording as an obligation but will eventually be incurred as an obligation under the terms of the contracts included in the amount reported in (1) above.

(4) The total number of contracts included in the amount reported in (1) above.

b. Report preparation.

(1) *Source of data.* Installation records.

(2) *Specifications.* The report is a letter report formatted as follows for all appropriations:

Statement of Financial Condition
(Unfunded Contract Liability)
RCS 1179-TD-AN
as of September 30, 19XX
\$\$ ()
Appropriation Basic Symbol

(a) Annual rental or cost (unobligated portion).

(b) Range of remaining life of contracts years.

(c) Cost of remaining portion of contract (unobligated portion).

(d) Explanatory notes: Include total number of contracts reported in paragraph a(1) above and any pertinent comments, such as the basis used for the estimate of data in paragraph a(3) above.

c. Report submission. Submit the report to the AO/DIAO at year-end, as specified in the year-end instructions. Negative reporting is required.

29-26. Not used at this time.

29-27. DBOF-SMA Statement 6--Reimbursable Issues

a. Overview. This report is prepared by DBOF-SMA activities showing the reimbursable issues by source of reimbursement.

b. Report preparation.

(1) *Source of data.* The report is prepared from the general ledger account balances and supply records of DBOF-SMA activities.

(2) *Format.* The report is prepared using the format shown in Figure 29-17.

(3) *Verifications.* Before submitting the report, DBOF-SMA activities will perform the line and column verifications described in Figure 29-17.

(4) *Distribution and due dates.* The report is prepared semiannually (March and September) and is due at the home or sub-home office by the 15th

calendar day following the end of the reporting period. See Figure 29-17 for the hardcopy report format. An original and three copies are required in addition to the FTP submission of data. See Table 29-23 for FTP format.

29-28. DBOF Accounting Report (Accounting Report (M) 1307)

a. Overview.

(1) The Accounting Report (M) 1307 consists of three statements prepared by each DBOF business area monthly.

(a) Statement of Financial Condition.

(b) Statement of Cash Flows.

(c) Statement of Operations.

1. Part I. Statement of Operations.

2. Part II. Changes in Net Position

3. Part III. Cost of Goods and Services Provided.

4. Part IV. Expenses

5. Part V. Recoverable Operating Results.

6. Part VI. Capital Investment Program.

7. Part VII. Inventory Management Report - Supply Management Business Area.

(2) The source of data for these statements are the general and subsidiary ledgers. Year-end statements must be reconciled with the status reports. Year-end statements are to be mailed or hand carried to comply with due dates given in the DFAS-IN year-end instructions.

(3) The AR (M) 1307 will be prepared and submitted monthly. Submit the report to DFAS-IN, Directorate for Departmental Accounting, NLT 1700 hours, Indianapolis time, on the 6th workday of the month following the reporting period.

b. Report preparation. See Financial Management Regulation, DoD 7000.14R, Volume 11B, Chapter 70 for formats and preparation instructions.

(1) The Statement of Financial Condition shows in summary the assets, liabilities, and capital of an activity or activity group. It is used to judge the financial condition of each DBOF activity.

(2) The Statement of Cash Flows discloses the reporting entity's gross cash receipts and disbursements with an explanation of the changes in cash for the reporting period.

(3) The Statement of Operations (and Changes in Net Position) discloses the results of the reporting entity's operations for the reporting period, including the changes in the entity's net position from the end of the prior reporting period. The Statement of Operations consists of seven parts:

(a) Part I identifies, in summary fashion, the cumulative year-to-date results of operations.

(b) Part II identifies the net changes in equity.

(c) Part III identifies the components of costs of goods sold.

(d) Part IV identifies detail expense information.

(e) Part V reconciles Net Operating Results to the

operating results used for rate-setting purposes.

(f) Part VI identifies the obligation and outlays for the capital investment program.

(g) Part VII reports inventory management data for the Supply Management and Commissary Resale business areas.

29-29. RCS DD-COMP (SA) 1466 (Report of Costs in Support of Secret Service for Protective Assistance)

a. *Overview.* RCS DD-COMP (SA) 1466 is a semiannual report that provides costs incurred by the U.S. Army in support of the U.S. Secret Service for protective assistance provided to the President, Vice President, other high-ranking officials, and presidential candidates (see AR 1-4). Report accounting data by category; the total costs incurred by civilian, military, and all other support categories. Identify these costs by personnel services and benefits; subsistence and quarters; travel and transportation of persons; transportation of things; rent, communications, and utilities; other services, supplies, and materials; capital assets; and others as specified in a cover letter.

b. *Report preparation.*

(1) Accumulate costs incurred from the accounting records of the installation providing support. Accumulate and record the full cost of DA resources furnished under an approved U.S. Secret Service request in the accounting records of the installation. The term "full cost" as used in this regulation means both the direct and allocatable indirect costs of support furnished the U.S. Secret Service, whether the support is permanent or temporary. Separately cost each approved U.S. Secret Service request and annotate a copy (for retention by the command providing the support) to identify the official receiving protection and the date, location, and U.S. Army resources involved. Compute and accumulate costs as shown in Table 29-24.

(2) Use a spread sheet type format for protective assistance provided each individual, which can be a microcomputer application, to report required detail data listed below. A suggested spread sheet format is shown in Figure 29-29.

(3) Identify all data elements as either "reimbursable" or "non-reimbursable". All support requested by the U.S. Secret Service for carrying out its protective mission is reimbursable unless specifically exempted. Base reimbursements on "incremental" costs. This is a departure from normal inter-agency reimbursement practices that call for reimbursement for all costs incurred in providing services that are beyond the agency's mission. Prepare and submit a bill (payment required by check) for all reimbursable support furnished to the U.S. Secret Service to the following address: Chief of Finance and Accounting, Finance and Accounting Branch, Financial Management

Division (Room 768), 1800 G Street, N.W., Washington, DC 20223. The FAOs/DAOs will record an accounts receivable until collection is received. Even though not all costs are non-reimbursable, report all costs provided on the RCS DD COMP (SA) 1466 report.

(4) In determining support costs to the U.S. Secret Service for reimbursement, refer to AR 1-4.

(5) For each person provided protective assistance, the following data elements are required for each detail spread sheet:

(a) Name of organization providing service.

(b) Name of person for which protective assistance is provided.

(c) Travel dates-MMDDYY of start and finish date.

(d) Trip location-report city and state. Do not report an airport location.

(e) Personnel services and benefits which includes total compensation and benefits. Report military and civilian separately and report if reimbursable or non-reimbursable.

1. *Military personnel.* Establish costs based on hours worked times the officer or enlisted man-hour rate (calculated on the annual composite standard rates provided by DFAS-IN at least annually) accelerated to cover leave, holiday, and certain other personnel costs. Acceleration factors are provided with the composite rates.

2. *Civilian personnel.* Establish costs based on hours worked times the employee's basic hourly rate accelerated to cover leave and government contributions.

(f) Subsistence and quarters (military and civilian) report military and civilian separately and report if reimbursable or non-reimbursable.

1. *Subsistence.* If provided by appropriated fund dining facilities, use meal rates specified by message from HQDA (DCSLOG). Apply the surcharge to all meals to ensure full costing for food preparation and service as well as the raw food costs.

2. *Quarters.* Costed by the furnishing activity (use civil engineer or public works department and housing office records to make an estimate of the costs). Establish costs based on the net payments made by the quartered U.S. Army personnel, such as visiting officer quarters (VOQ) payments.

(g) Cost travel, transportation of persons, per diem, and other authorized personnel expenses, other than those accumulated under paragraph f (1) and (2) above, at the entitlement amounts authorized by the Joint Travel Regulation (JTR) and Joint Federal Travel Regulation (JFTR). Use actual payment vouchers, when available, to report these costs. Report military and civilians separately and report if reimbursable or non-reimbursable.

(h) Cost transportation of things (that is, supplies, materials, and equipment) at amounts payable or paid or estimates if payable amounts are unavailable.

Request transportation rates from the Military Traffic Management Command (MTMC) in order to make reasonable estimates. Report if costs are reimbursable or non-reimbursable.

(i) Cost rent, communication, and utilities using local rates determined/ provided by installation budget personnel, engineers, or housing personnel. USAISC officers or DOIMs will provide the costs for communications, if applicable. Report if costs are reimbursable or non-reimbursable.

(j) Other services, supplies, and materials - cost consumable materials and supplies at the standard catalog price. Cost contractual services at the acquisition price for the goods or services provided, plus the cost of any related contract administration. Cost U.S. Army fixed wing aircraft and heli-copter usage based on the rates published at least annually. Cost motor vehicle (U.S. Government owned) at the average rate per mile in accordance with AR 58-1. GSA leased vehicles rates are provided at least annually. Report all costs under this column as reimbursable or non-reimbursable.

(k) Capital assets. Cost loaned plant and equipment (investment items other than aircraft) based on computing an annual rent, which is the sum of the annual depreciation plus interest on the investment. The amount of interest on the investment is determined by applying the interest rate to the "net book value", which is acquisition cost plus cost of addition less depreciation. The interest rate published in OMB Circular A-94, uses a 10 percent annual rate. Report all costs under this column as reimbursable or non-reimbursable.

(l) Other (specify). List any other costs not listed. These costs must be separately identified and reported as reimbursable or non-reimbursable.

(6) At the end of each spread sheet, each FAO/DAO will prepare a summary for the periods ending March 31 and September 30 by each FAO/DAO. Use summary totals except under "Total costs incurred" show these four items: "Temporary Support to President and Vice President - not reimbursable"; "Other non-reimbursable support"; "Total non-reimbursable support"; and "Total reimbursable support." Cost categories personnel services and benefits, subsistence and quarters, travel and transportation of persons must identify if costs are for military or civilian. Each spread sheet will have a "Total" line for reimbursable and non-reimbursable support.

(7) Prepare reports semiannually for the periods ending March 31 and September 30. Mail this report to arrive at the AO/DIAO headquarters by the 15th calendar day following the end of the semiannual reporting periods (Apr 15 and Oct 15).

29-30. RCS DD-COMP(AR)-1536 (Treaty-Related Costs-Panama Canal) report

a. Overview. RCS DD-COMP(AR)-1536 is an annual (or "as required"), five-part report that provides information relevant to Panama Canal Treaty-related costs, including civilian and military personnel authorized and end strength.

b. Report preparation.

(1) The source of data for this report is the accounting records of the installation that provides Panama Canal Treaty-related support.

(2) Sample report formats are shown in Figures 29-24 through 29-26. Section I pertains to OMA; section II, RDTE; section III, Other Procurement, Army (OPA); section IV, MCA; and section V, Family Housing.

(3) The report is mailed to the appropriate AO/DIAO in accordance with applicable year-end reporting instructions and due dates.

29-31. RCS HAF-ACF-7801 (Status of Funds or Reimbursement, U.S. Air Force Allotments to U.S. Army) report

a. Overview. RCS HAF-ACF-7801 is required from each FAO/DAO, installation, or activity receiving funds directly from the U.S. Air Force. Prior to accepting the allotment of funds or reimbursement authority, or any other cross-service funding agreement, the receiving activity must obtain permission in writing from the DFAS-IN/AM. After receiving the cross-service allotment of funds or reimbursement authority, prepare the status of funds or reimbursement report monthly. Show the amounts reported as either cumulative FYTD or end-of-period balances. Should DFAS-DE, or allotter, request a change in the reporting requirement, contact DFAS-IN/AM for assistance.

b. Report preparation.

(1) *Report data sources.* The FAD received from the U.S. Air Force allotter is the source of fund availability and limitations involved. Record the execution data (that is, Accrued Expenditures, Commitments, Collections, Orders Filled and Unfilled, and so forth) in and obtain from the same source files or documents used to determine the status of funds or reimbursements for DA allotments.

(2) *Report specifications.* Prepare this report as shown in Tables 29-25 and 29-26.

(3) *Correlation to U.S. Army data elements redesign.* Use the following equations to verify the propriety of values reported.

(a) Obligations Fiscal-Year-To-Date (FYTD) equal undelivered orders outstanding minus undelivered orders outstanding at the beginning of FY plus accrued expenditures unpaid plus accrued expenditures paid.

(b) End-of-period unliquidated obligations equal undelivered orders outstanding plus accrued expenditures.

(c) Accounts payable equal accrued expenditures

unpaid.

(d) Orders received FYTD equal balance, unfilled orders end-of-period, minus balance, unfilled orders beginning-of-period, plus balance, filled orders (uncollected), plus cumulative collections.

(e) Earnings FYTD equal undelivered orders outstanding at beginning of FY plus balance, filled orders (uncollected), plus cumulative collections.

(f) Receivables equal balance, filled orders (uncollected).

(g) Unobligated/uncommitted funds available equal cumulative allocations minus commitments outstanding minus undelivered orders outstanding minus accrued expenditures unpaid minus accrued expenditures paid.

(h) Unused annual expense authority equals annual expense authority minus accrued expenditures unpaid minus accrued expenditures paid.

(i) Unused annual reimbursement authority equals anticipated reimbursements (total) minus balance, filled orders (uncollected), minus cumulative collections, minus balance, unfilled orders end-of-period.

(4) *Reporting submission.* Report via FTP. The format and explanations for data content are shown in Table 29-26. The RIC is RUVEGAA, and the CIC is FFEB. The report is due monthly, not later than 0900 hours recipient's local time, on the 9th workday of the month following the month being reported. Negative reporting is required. If there was no activity for the allotment during the reporting month, the same figures that were reported on the previous report will be submitted.

29-32. General ledger trial balance reporting

a. Overview. The purpose of general ledger trial balance reporting is to provide all real, budgetary, and nominal account balances monthly to DFAS-IN. Report submissions from installations, activities, and OAs are used by DFAS-IN for balancing and preparing various DA-level reports.

b. Report Preparation. Make the general ledger trial balance report at the level shown below:

(1) Appropriation (department, FY, basic symbol). This includes DO cash (21X9999). The field activity processing disbursements and/or collections for centrally managed allotments must report this expenditure activity. All other centrally managed allotment activity must be submitted by the OA responsible for managing the allotment.

(2) Limitation. Only submit limit level data for Department 97 appropriations other than FMS 97X8242.

(3) OA. Also report interfund disbursements, cross-disbursements and TFOs citing OAs AA, 00, 90, and 99.

(4) ASN. Only submit allotment serial data for funds allotted to Army.

(5) Submitting FSN.

c. Report format. Send reports by FTP file transfer, using the formats shown in Tables 29-27 and 29-28. Use RIC RUFEDGL and CIC AFAA when sending reports.

d. Report due date. Reports are due at DFAS-IN not later than 1200 hours, Indianapolis time, on the sixth workday following the end of the month being reported.

29-33. Prompt Payment Act (PPA) reporting

a. Overview. Interest and other specified reporting data for PPA payments are reported monthly and quarterly as part of the RCS CSCFA-218 report. In addition, at year-end, a hardcopy report is prepared and submitted as an attachment to the certified RCS CSCFA-218 report. The year-end report gives dollar amounts, performance data, and narrative information detailing various aspects of payment performance.

b. Report preparation.

(1) *Source of data.*

(a) Prepare this report using the commercial accounts payable records maintained by the Accounts Payable Branch and the analysis of prompt payment performance made by the finance and accounting officer/defense accounting officer.

(b) NAF accounting activities that prepare and certify commercial vouchers but do not prepare a RCS CSCFA-218 report will compile PPA data and report them to the servicing FAO/DAO for inclusion in the RCS CSCFA-218 and certified year-end report. ARNG activities will provide their PPA data directly to the ARNG AO/DIAO.

(c) Separate codes have been established for foreign vendor PPA transactions.

(2) *Format.*

(a) PPA interest is reported monthly as an obligation or recovery (deobligation) in section 1 of the RCS CSCFA-218 report. The quarterly and annual reports include additional data in Section 6, Schedule 2, Prompt Pay Data, of the RCS CSCFA-218. FTP file transfer formats are shown in Table 29-12. See DA Pam 37-100-FY for PPA EORs and codes, to include transactions for foreign vendors. Installations are required to maintain and report all applicable PPA data in accordance with DA Pam 37-100-FY. For appropriated and Civil Works funds interest penalty dollars, use TRC "1J" (obligations) or "1D" (recoveries of prior year obligations) and EOR "43**." For nonappropriated fund interest penalty dollars and all performance indicators, the records will reflect a TRC of "85" and the applicable performance factor (PF).

(b) Submit a certified hardcopy report at year end for each OA serviced and submit to the supervisory/servicing AO/DIAO along with the RCS CSCFA-218 report. Required data can be displayed

on a combined, single hardcopy report for all appropriations (other than FMS) within an OA.

(c) Figure 29-27 shows the format for the hardcopy report prepared by all activities that manage disbursing functions. The report is prepared separately for appropriated, nonappropriated, and Civil Works funds. The format is also used by ARNG activities. The title line will reflect the general report category as appropriated, nonappropriated, or Civil Works.

(d) Figure 29-28 shows the format for the hardcopy report prepared by-

1. Accountable activities (other than ARNG) that receive disbursing services from another station. This does not apply to FMS or NAF funds.

2. Accountable stations accepting a SF 1080 for interest penalties citing the FMS Trust Fund (EOR 43C*). This report must be accompanied by the PBAS-generated listing citing contract numbers for the countries and cases charged.

(e) All report values shown are cumulative FYTD.

(f) Report Civil Works funds as appropriation 96X4902.

(3) *Report submission.* A fiscal station is required to prepare and submit a PPA report for each operating agency they service, reflecting PPA interest penalties. In addition, the fiscal station is required to submit a separate PPA report for any interest penalties charged to an FMS case. There are two versions of the report. The long version of the report must be prepared by all activities that manage disbursing functions. The dollars of interest penalties reflected will be restricted to that charged the fiscal stations' AO/DIAO. All other data shown, (for example, total amount subject to PPA, numbers of interest penalties, and so forth), will reflect all business processed through the FAO/DAO other than business for ARNG units. The long version of the report must be submitted to the supervising AO/DIAO. The short version can be prepared for appropriated funds by accountable activities (other than ARNG) that receive disbursing services from a station supervised by another AO/DIAO. ARNG activities will use the long version of the report, and must submit it to the ARNG AO/DIAO as applicable. FMS will be supported by the PBAS generated listing citing contract numbers for the countries and cases charged. A separate hard copy report is required for each OA serviced.

29-34. Reporting APF Support to Morale, Welfare and Recreation (MWR) Activities.

a. Overview. OSD requires appropriated fund obligations and manpower reporting of MWR support arrayed by the MWR programs shown in AR 215-1. Reports are used to track execution against MWR ceilings. MWR reports include the following:

(1) Status of Approved Resources Report (RCS

CSCFA-218, Section 5, Schedule 2) which is used by DA to provide OSD with detail execution data showing APF support to MWR. All MWR FCA codes will be reported in the monthly RCS CSCFA-218 report. This includes obligations for FCA codes RP***, RRD**, RS***, and RTP**.

(2) Military Strength Report which shows the MPA portion of the MWR ceiling by identifying military personnel by grade, strength, and whether full or part-time.

(3) MWR Personnel Strength Report which shows the number of military and civilian (APF and NAF) personnel working in MWR activities/programs. It is used to provide manpower information to OSD.

(4) Report MWR obligations with FCA codes for current year appropriations only. FCA will not be used when reporting adjustments to prior year OMA and RDTE appropriations.

b. Report preparation.

(1) Preparation instructions for the Section 5, Schedule 2 of the RCS CSCFA-218 report are in paragraph 29-16. Report non-reimbursable obligations for all unexpired and expired appropriations (excluding MPA and MCA) by operating agency, AMSCO, FCA, and EOR. Since OSD requires program level reporting for MWR, all reports sent directly to DFAS-IN must cite the MWR program code in the second and third positions of the FCA. (Reports to other AOs/DIAO other than AO/DIAO 01 don't have to use MWR program code in Position 2-3 of the FCA.)

(2) The MWR Military Strength Report is submitted to the AO/DIAO quarterly. The report identifies military personnel working in support of MWR and is broken out by grade, strength and whether full or part-time. Reporting media and due dates are established by AOs/DIAO. See chapter 26 for information on the reporting of special duty and borrowed military manpower.

(3) MWR Personnel Strength report is submitted semiannually in accordance with instructions provided in AR 215-1.

29-35. Memorandum data for forest products program reporting

a. Overview. To meet the DOD Executive Agent (CEHSC-FN) reporting requirements, installations will submit a quarterly analysis of actual income and expenses with memorandum data (fig 29-30) as part of the RCS CSCFA-218 report.

b. Report preparation.

(1) Forward this report to the installation/facilities servicing AO/DIAO for consolidation on a quarterly basis, 10 workdays after the end of the quarter.

(2) Quarterly reports prepared by District Engineer Offices are in the same format as paragraph a, above. However, the District Engineer Offices must identify cumulative sales to applicable

installations/facilities for which forest products were sold, the county, and acreage. Also, cumulative expenses (obligations) incurred by the District Engineer Offices must be prorated on the basis of level of effort to all installations and facilities involved in the program and served by that office. Forward these reports to USACE (CERM-FA-M) for consolidation on the 10th workday after the end of the quarter.

29-36. RCS CSCOA-117 (Report of Army Operating Accounting System Components) report

a. Overview. The purpose of this annual report is to provide visibility of the U.S. Army finance and accounting in order to maintain an inventory of reportable systems. The profile report will identify who performs accounting, what is being accounted for, and a description of automated and manual applications used.

b. Report preparation. Each accounting entity and system manager, as a functional proponent of a standard accounting system component, will complete this report. Submit the report through command channels to the Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AM, 8899 East 56th Street, Indianapolis, IN 46249-2201, by April 30 each year. To provide a frame of reference for updating the profile report, DFAS-IN/AM will forward a copy of the previous year's report with the annual reporting guidance in March of each year. Based on a review of the updated profile reports, DFAS-IN/AM will determine if adjustments are required to the inventory of reportable accounting systems, to be evaluated and reported in the RCS CSCOA-118 report as part of the annual report.

29-37 Account Report (W) 1445.1 (DBOF Weekly Flash Report on Fund Status).

a. Overview. This report reflects weekly DBOF disbursements and collections provided on the monthly RCS CSCFA-302 and RCS Treasury 1061 Reports. Clearance transactions reflected on the RCS CSCFA 304 Report are not reported on the weekly flash report. The weekly flash report reflects a calendar week's business through close of business on each Friday, regardless of month-end cutoff. The purpose of this report is to provide a monitoring tool for DoD management of the approved business operations fund program.

b. Report preparation.

(1) The source of data for this report include the summation of all DBOF related vouchers processed by the disbursing activity for the week and all other cash accounting transactions that have been recorded except those transactions carried as "Deferred Charges".

(a) Disbursements. Enter the total amount of

disbursements processed by the disbursing office during the week covered by the report. Report the total amount of disbursements for the period, including any adjustments of amounts not reported in prior periods.

(b) Collections. Enter the total amount of collections processed by the disbursing office during the week covered by the report. Report the total amount of collections for the period, including any adjustments of amounts not reported in prior periods.

(2) Prepare the report for COA Host submission as shown in Table 29-1, or by facsimile (if COA Host is unavailable) as shown in Figure 29-31. Submit report to DFAS-IN by 0800 eastern standard time on the second workday of the following week. DFAS-IN will consolidate the weekly flash reports received from Army FAOs/DAOs.

Table 29-1. Record Format for COA Host submission of Acct Rpt (W) 1445.1 (DBOF Weekly Flash Report on Fund Status).

Record Position	Description	Instructions
1	Service Component ID	Enter "A" - Army "N" - Navy "F" - Air Force "5" - Defense Agencies
2-3	BLANK	Leave Blank
4	Business Area ID	Enter "A" - Depot Maintenance "B" - Distribution Depots "C" - Supply Management "D" - Transportation "E" - Base Support "F" - Information Services "G" - Printing & Publication Services "H" - Research & Development "J" - Commissary Operations "K" - Commissary Retail Stock "L" - Financial Operations (DFAS) "M" - Industrial Plant Equipment Service "N" - Reutilization and Marketing Service "P" - Technical Information Service "Q" - Clothing Factory "R" - Corporate Account (DoD) "S" - Logistics Support Activities NOTE: The valid Army Business Areas are "A" and "C".
5	BLANK	Leave Blank
6-9	Reporting Component	Enter the reporting disbursing station serial number (DSSN).
10-23	Disbursements	Enter the DBOF Disbursements in dollars and cents (right justified).
24-29	BLANK	Leave Blank
30-43	Collections	Enter the DBOF Collections in dollars and cents (right justified). NOTE 1: Normal Collection amounts will be reflected as a credit. NOTE 2: Credit amounts are required to have an alpha in position 23 (Disbursements) and position 43 (Collections). Enter: "J" - 1 "O" - 6 "K" - 2 "P" - 7 "L" - 3 "Q" - 8 "M" - 4 "R" - 9 "N" - 5 "!" - 0
44	BLANK	Leave Blank
45-50	Week Ending	Enter MMDDYY. Enter a carriage return after position 50 is entered.

Table 29-2.--Record format for RCS CSCFA-110 report

Position	Data Element	Description
1-12	Appropriation/limitation	Enter the appropriate department, FY, basic symbol, and limitation.
13	Not used	Leave blank.
14-15	Operating Agency	Enter 90.
16	Reimbursement designator	Enter 7 for reimbursement collections. Otherwise enter 0.
17-26	Not used	Leave blank.
27-28	Transmittal number	See paragraph 29-7.
29-31	Not used	Leave blank.
32-37	FSN	Enter applicable FSN for all services. Five-digit Army FSNs will be preceded with a zero.
38-39	Not used	Leave blank.
40-52	Amount	Enter a summary total of the appropriation vouchers being forwarded.
53-61	Not used	Leave blank.
62-63	Disbursing month	Enter a two-digit code (01 through 12) for calendar year January through December.
64-65	Not used	Leave blank.
66	Disbursing year	Enter the last digit of the calendar year being reported.
67-68	AO/DIAO	Enter the supervisory AO/DIAO number of the submitting DSSN.
69	DO department	Enter a constant 1.
70-73	DSSN	Enter DSSN of paying station.
74	TRC	Enter K.
75	Not used	Leave blank.
76	TRC	Enter C.
77-80	Not used	Leave blank.

Table 29-3.--TFO/Cross-disbursing voucher record format for RCS CSCFA-110 report

Position	Data Element	Description
1-2	Appropriation department identification	Enter department code of the appropriation or fund being reported. Refer to the DFAS-IN expenditure collator.
3	Not used	Leave blank.
4	Fiscal year designator	Enter the chargeable FY.
5-8	Basic/appropriation account	Enter the four-digit symbol being reported.
9-12	Appropriation limitation	Enter the applicable limitation for appropriations/funds that are managed and controlled by limitations. For all other appropriations, these positions will be zero filled.
13	Program year	Enter applicable program year, if basic symbol is 0700 (no year), 3300, 3730, 3830, 5095, 1080, or 4117. Otherwise, leave blank.
14-15	Not used	Leave blank.
16	Reimbursement designator	Enter 7 for reimbursements (C in accounting classification). Otherwise, enter 0.
17-20	Not used	Leave blank.
21-26	AMS or Case/Line for FMS transactions	Enter the applicable AMS, except for FMS transactions. For FMS transactions, enter appropriate case/line number.
27-31	Not used	Leave blank.
32-37	FSN	Enter applicable FSN for all services. Any FSN less than six digits will be preceded by leading zeros.
38-39	Not used	Leave blank.
40-52	Amount	Enter the amount being reported. The amount will be right justified and zero filled. When reporting a reverse disbursement or a normal reimbursement transaction, enter an X in position 52.
53-56	Not used	Leave blank.
57-58	TFO/cross-disbursing transmittal number	Enter applicable transmittal number.
59-61	Disbursing month/year	Enter disbursing month and year; for example, 014 = January 1994.
62-67	DOV number	Enter DOV number for TRC 34A and 36B transactions in support of the RCS CSCFA-110 report for cross-disbursements.
68-69	Not used	Leave blank.
70-73	DSSN	Enter the DSSN making the disbursement or collection.
74-76	Transaction Report Code	Enter applicable TRC.
77-80	Not used	Leave blank.

Table 29-4.--Cross-disbursing control record format for RCS CSCFA-110 report

Position	Data Element	Description
1-4	RCS number	Constant 0110.
5-13	Not used	Leave blank.
14-15	AO/DIAO	Enter the supervisory AO/DIAO number of the submitting DSSN.
16-39	Not used	Leave blank.
40-52	Amount	Enter algebraic sum of all voucher records making up the report.
53-54	Transmittal number	Enter two-digit transmittal number.
55-60	Record count	Enter total number of voucher records (do not include textheader and control records).
61-69	Not used	Leave blank.
70-73	DSSN	Enter DSSN of the activity submitting the RCS CSCFA-110 report.
74-75	TRC	Enter 36.(A unique cash disbursement and reimbursement control record identifier.)
76	Not used	Leave blank.
77-79	Accounting date	Enter a one-digit year and two-digit month accounting period; for example, 403 = March 1994.
80	Record type	Constant I (alpha).

Table 29-5.--Record format for RCS CSCFA-112 (Status of Reimbursements), Parts I and II

Record Position	Data Classification
1-8	Appropriation
9-12	Limitation
13	Program year
14-15	Operating agency
16	Constant 7
17	Constant 0
18-20	Reimbursement source code (detail)
21-26	Army Management Structure Code
27-32	Blank
33-37	FSN
38-39	Blank
40-52	Amount (X in record position 52 = credit)
53-56	Allotment Serial Number
57-61	Blank
62-63	Accounting month
64-65	Blank
66	Accounting year
67-68	AO/DIAO
69-72	Disbursing station symbol number
73	Blank
74-76	TRC (record position 75 blank)
77-78	Month
79	Year
80	Blank

Table 29-6.--RCS CSCFA-112 (Status of Reimbursements), Parts III through VIII transaction report codes for debt management data

Part III through VII--Section I (Reconciliation)

	Beginning A/R (Prior 30 Sep)	New A/R (FYTD)	Repayments (Collections on all Receivables)	Reclassified Accounts	Written off
III Funded	C1	CP	CR	CT	CW
IV Automatic	D1	DP	DR	DT	DW
V Other	F1	FP	FR	FT	FW
VI Travel advances	H1	HP	HR	HT	HW
VII Other advances	W1	WP	WR	WT	WW

Section II (Outstanding Receivables)

	-----Days Delinquent-----										Noncurrent Receivables	
	Not Delinquent	1-30	31-60	61-90	91- 120	121- 180	181- 360	>1yr <2yrs	>2yrs <3yrs	Over 3yrs		
III Funded	CX	CX	CX	CX	CX	CX	CX	CX	CX	CX	CX	CY
IV Automatic	DX	DX	DX	DX	DX	DX	DX	DX	DX	DX	DX	DY
V Other	FX	FX	FX	FX	FX	FX	FX	FX	FX	FX	FX	FY
VI Travel advances	HX	HX	HX	HX	HX	HX	HX	HX	HX	HX	HX	HY
VII Other advances	WX	WX	WX	WX	WX	WX	WX	WX	WX	WX	WX	WY

Section III (Rescheduled Receivables)

	-----Days Delinquent-----										Noncurrent Receivables	
	Not Delinquent	1-30	31-60	61-90	91- 120	121- 180	181- 360	>1yr <2yrs	>2yrs <3yrs	Over 3yrs		
III Funded	CV	CV	CV	CV	CV	CV	CV	CV	CV	CV	CV	C2
IV Automatic	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	D2
V Other	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	F2
VI Travel advances	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	H2
VII Other advances	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	W2

Part VIII--Section I

Subsection A -- Interest on Reimbursable and Other Receivables

Beginning Interest	New Interest	Interest Collected	Interest Written off
C3	C4	C5	C6

Subsection B -- Penalties

Beginning Balance Penalties	Penalties Collected		Penalties Written off
	New Penalties		
L3	L4	L5	L6

Subsection C -- Administrative Charges

Beginning Balance Admin Charges	New Admin Charges Assessed	Admin Charges Collected	Admin Charges Written off
P3	P4	P5	P6

Table 29-6.--RCS CSCFA-112 (Status of Reimbursements), Parts III through VIII transaction report codes for debt management data (continued)

Part VIII -- Section II

Subsection A -- Interest

Report the appropriate miscellaneous receipt account (see AR 37-100-FY).

- a. Column I, age code A and TRC AX.
- b. Column II, age code B and TRC AX.
- c. Column III, age code C and TRC AX.
- d. Column IV, age code D and TRC AX.
- e. Column V, age code E and TRC AX.
- f. Column VI, age code F and TRC AX.
- g. Column VII, age code G and TRC AX.
- h. Column VIII, age code H and TRC AX.
- i. Column IX, age code J and TRC AX.
- j. Column X, age code K and TRC AX.

Subsection B - penalties

Report the appropriate miscellaneous receipt account (see AR 37-100-FY).

- a. Column I, age code A and TRC LX.
- b. Column II, age code B and TRC LX.
- c. Column III, age code C and TRC LX.
- d. Column IV, age code D and TRC LX.
- e. Column V, age code E and TRC LX.
- f. Column VI, age code F and TRC LX.
- g. Column VII, age code G and TRC LX.
- h. Column VIII, age code H and TRC LX.
- i. Column IX, age code J and TRC LX.
- j. Column X, age code K and TRC LX.

Subsection C - Administrative charges

Report the appropriate miscellaneous receipt account (see AR 37-100-FY).

- a. Column I, age code A and TRC PX.
 - b. Column II, age code B and TRC PX.
 - c. Column III, age code C and TRC PX.
 - d. Column IV, age code D and TRC LX.
 - e. Column V, age code E and TRC PX.
 - f. Column VI, age code F and TRC PX.
 - g. Column VII, age code G and TRC PX.
 - h. Column VIII, age code H and TRC PX.
 - i. Column IX, age code J and TRC PX.
 - j. Column X, age code K and TRC PX.
-

Table 29-6. RCS CSCFA-112 (Status of Reimbursement report - Parts III through VIII)
Completion Instructions

1. Part III. Status of accounts and loans receivable due from the public-funded.

(a) **Section I. Reconciliation.** Section I consists of a reconciliation between the receivables at the beginning of the period and those at the end of the period.

- (1) *Column I.* Beginning accounts receivable. Receivables reported on this line must agree with the ending receivable value reported for the previous September 30.
- (2) *Column II.* New receivables. Report the amounts of all new receivables recorded fiscal year to date.
- (3) *Column III.* Repayments (collections on all receivables). Report all collections on receivables including amounts collected for receivables reported in Columns I and IV. Report repayments (collections) as negative values. (Note: exclude undistributed amounts and amounts reported as unearned revenue since they do not constitute collections against an established receivable).
- (4) *Column IV.* Reclassified amounts. Report all amounts not reportable as new receivables, repayments on receivables or amounts written-off that were transferred either into or out of receivables during the fiscal year. An example of a reclassified account is: correction to a previously reported receivable amount. Report net receivable amounts transferred out as negative values. Examples would be re-establishing receivables previously written-off based on collection; change in the classification of a receivable, such as changing a receivable amount from loans to accounts receivable or the reverse; and, judgements that reclassify loans to accounts receivable or the reverse.
- (5) *Column V.* Amounts written-off. Report the sum of all losses for uncollectible amounts that were actually written-off during the fiscal year. Report amounts written-off as negative values.

(b) **Section II. Outstanding receivables.** Section II consists of an aging schedule of outstanding accounts receivable. Receivables to be reported consist of those amounts due from the public that are to be accounted for as assets, from the time the accounts giving rise to such claims are completed until they are collected or determined to be uncollectible. Consider accounts receivable delinquent if they remain unpaid more than 30 days from the date of billing, unless terms of the contract or agreement provide otherwise. The amounts in this section will include interest, penalties, and administrative fees.

- (1) *Column I.* Not delinquent. Report amounts outstanding 1-30 days from the date of invoice or from the date of notice that payment is due. Also, report amounts outstanding in excess of this time frame that are not overdue according to contract or agreement terms and up to the next 12 monthly payments to be made on rescheduled debts.
- (2) *Column II.* 1-30 days delinquent. Report amounts not received that have been delinquent for 1-30 days.
- (3) *Column III.* 31-60 days delinquent. Report amounts not received that have been delinquent for 31-60 days.
- (4) *Column IV.* 61-90 days delinquent. Report amounts not received that have been delinquent 61-90 days.
- (5) *Column V.* 91-120 days delinquent. Report amounts not received that have been delinquent 91-120 days.
- (6) *Column VI.* 121-180 days delinquent. Report amounts not received that have been delinquent 121-180 days.
- (7) *Column VII.* 181-360 days delinquent. Report amounts not received that have been delinquent for 181-360 days.
- (8) *Column VIII.* Greater than one year but less than or equal to two years. Report amounts not received that have been delinquent greater than one year but less than or equal to three years.
- (9) *Column IX.* Greater than two years but less than or equal to three years. Report amounts not received that have been delinquent greater than two years but less than or equal to three years.
- (10) *Column X.* Over three years.
- (11) *Column XI.* Noncurrent receivables. Include amounts that will not become due within 12 months following the end of the reporting period.

Table 29-6.--RCS CSCFA-112 (Status of Reimbursement report - Parts III through VIII)
Completion Instructions (continued)

- (c) **Section III.** Rescheduled receivables. Rescheduled receivables are those receivables that have been subject to rescheduling, forbearance, deferment, reamortization, or any other form of stretching out or extending into the future the original payment(s) or payment due dates. These amounts are also included in Section II. Section III is a further refinement of the information contained in Section II. (Note: The total amount of principal for payback, contract, agreement, and so forth, is included, even if only a portion has been rescheduled).
2. **Part IV**, reimbursements receivable, automatic; **Part V**, accounts receivable, other; **Part VI**, status of travel advances (NOTE: These amounts represent travel advances that have become delinquent and "amounts due U.S." as a result of a processed settlement voucher where the travel advance exceeded earned reimbursements. Accounting will transfer the delinquent travel advance or "amount due U.S." via SF 1081 from the advance account to the accounts receivable account); and, **Part VII**, status of other advances; will be prepared in the same format as **Part III**.
3. **Part VIII.** Interest, penalties, and administrative charges on delinquencies. This part consists of the amounts of interest, penalties, and administrative charges assessed, collected, or written-off on delinquent debts.
- (a) **Section I.** (NOTE: Each subsection will report the appropriate miscellaneous receipt accounting classification, see AR 37-100-FY, which will include the detail reimbursement source code.)
1. *Subsection A*, Interest on reimbursable and other receivables. (NOTE: Show the applicable accounting classification.)
 - a. *Column I.* Beginning interest. Report the total amount of interest on delinquencies remaining uncollected and not written-off at the end of the prior fiscal year (TRC C3).
 - b. *Column II.* New interest assessed during the current fiscal year. Report amounts of all new interest assessed/accumulated during the fiscal year (TRC C4).
 - c. *Column III.* Interest collected. Report amounts of interest collected during the fiscal year as a negative value (TRC C5).
 - d. *Column IV.* Interest written-off. Report amounts of interest written-off during the fiscal year as a negative value (TRC C6).
 2. *Subsection B*, Penalties. In this subsection report only the additional interest penalty (6%) assessed per annum on any portion of a debt that is delinquent over 90 days. (NOTE: Show the applicable accounting classification.)
 - a. *Column I.* Beginning balance penalties. Report the total amount of penalties on delinquencies remaining uncollected and not written off at the end of the prior fiscal year (TRC L3).
 - b. *Column II.* New penalties assessed during the current fiscal year. Report amounts of all new penalties assessed/accumulated during the fiscal year (TRC L4).
 - c. *Column III.* Penalties collected. Report amounts of penalties collected during the fiscal year as a negative value (TRC L5).
 - d. *Column IV.* Penalties written-off. Report amounts of penalties written-off during the fiscal year as a negative value (TRC L6).
 3. *Subsection C*, Administrative charges. In this subsection report only the additional \$15 administrative charge assessed to each delinquent debt. (NOTE: Show the applicable accounting classification.)
 - a. *Column I.* Beginning balance administrative charges. Report the total amount of administrative charges on delinquencies remaining uncollected and not written off at the end of the prior fiscal year (TRC P3).
 - b. *Column II.* New administrative charges assessed during the current fiscal year. Report amounts of all new administrative charges assessed/accumulated during the fiscal year (TRC P4).
 - c. *Column III.* Administrative charges collected. Report amounts of administrative charges collected during the fiscal year as a negative value (TRC P5).
 - d. *Column IV.* Administrative charges written-off. Report amounts of administrative charges written off during the fiscal year as a negative value (TRC P6).

Table 29-6.--RCS CSCFA-112 (Status of Reimbursement report - Parts III through VIII)
Completion Instructions (continued)

(b) **Section II.** Prepare the following subsection using the new age codes (A through K). (NOTE: Each subsection will report the appropriate miscellaneous receipt accounting classification, see AR 37-100-FY, which will include the detail reimbursement source code.)

1. *Subsection A--Interest.* Report the appropriate miscellaneous receipt account (see DA Pam 37-100-FY).
 - a. Column I, age code A and TRC AX.
 - b. Column II, age code B and TRC AX.
 - c. Column III, age code C and TRC AX.
 - d. Column IV, age code D and TRC AX.
 - e. Column V, age code E and TRC AX.
 - f. Column VI, age code F and TRC AX.
 - g. Column VII, age code G and TRC AX.
 - h. Column VIII, age code H and TRC AX.
 - i. Column IX, age code J and TRC AX.
 - j. Column X, age code K and TRC AX.
 2. *Subsection B--penalties.* Report the appropriate miscellaneous receipt account (see DA Pam 37-100-FY).
 - a. Column I, age code A and TRC LX.
 - b. Column II, age code B and TRC LX.
 - c. Column III, age code C and TRC LX.
 - d. Column IV, age code D and TRC LX.
 - e. Column V, age code E and TRC LX.
 - f. Column VI, age code F and TRC LX.
 - g. Column VII, age code G and TRC LX.
 - h. Column VIII, age code H and TRC LX.
 - i. Column IX, age code J and TRC LX.
 - j. Column X, age code K and TRC LX.
 3. *Subsection C--Administrative charges.* Report the appropriate miscellaneous receipt account (see DA Pam 37-100-FY).
 - a. Column I, age code A and TRC PX.
 - b. Column II, age code B and TRC PX.
 - c. Column III, age code C and TRC PX.
 - d. Column IV, age code D and TRC LX.
 - e. Column V, age code E and TRC PX.
 - f. Column VI, age code F and TRC PX.
 - g. Column VII, age code G and TRC PX.
 - h. Column VIII, age code H and TRC PX.
 - i. Column IX, age code J and TRC PX.
 - j. Column X, age code K and TRC PX.
-

Table 29-7.--Record format for RCS CSCFA-112 (Status of Reimbursements), Parts III through VIII

Record Position	Data Classification
1-8	Appropriation
9-12	Limitation
13	Program year
14-15	Operating agency
16-17	Blank
18-20	Detail reimbursable source code
21-32	Blank
33-37	FSN
38-39	Blank
40-52	Amount
53-55	Blank
56-60	Number of accounts
61-68	Blank
69	Delinquent age code ¹
70-73	Blank
74-76	TRC (record position 75 blank) ²
77-78	Accounting month
79	Accounting year
80	Blank

Notes:

¹ The following delinquent age codes will be used in record position 69 when TRCs CX, DX, FX, HX, WX, CZ, DZ, FZ, HZ, or VZ are reported:

Age Code	Data Classification
A	Not delinquent
B	Delinquent 1-30 days
C	Delinquent 31-60 days
D	Delinquent 61-90 days
E	Delinquent 91-120 days
F	Delinquent 121-180 days
G	Delinquent 181-360 days
H	Delinquent Over 1 yrs, Less than 2yrs
J	Delinquent Over 2 yrs, Less than 3 yrs
K	Delinquent Over 3 yrs

² TRCs are listed in appendix C.

Table 29-8.--RCS CSCFA-218 FTP format for Sections 1-4

Record Position	Field Length	Field Title
1-2	2	Department code
3	1	Geographic code for Army family housing (O&M) account only (1 for CONUS, 2 for Alaska and Hawaii, and 3 for overseas)
4	1	Fiscal year
5-8	4	Basic symbol
9-12	4	Limitation (for all applicable appropriations)
13	1	Program year (for basic symbols 0804 and 4090;"C" for unexpired account execution subject to 1 percent limitation; zero fill for all others)
14-15	2	Operating agency
16	1	Reimbursement designator
17-20	4	Allotment serial number
18-20	3	Reimbursement source code
21-28	8	AMSCO (first 8 positions)
29-32	4	EOR
33-37	5	Fiscal station
38	1	Obligation data code (1 for within and 2 for outside) and Foreign currency code (B thru P)
39	1	Blank
40-52	13	Quantity/amount (quantities reported in positions 40-50)
53-55	3	AMSCO (9th through 11th positions)
56-61	6	Unit identification code
62-66	5	Blank
67-68	2	AO/DIAO
69-73	5	Blank
74	1	Source of funding (D = direct, F = funded, and A = automatic)
75-76	2	Transaction report code (See Appendix C)
77-79	3	Accounting date (MMY)
80	1	Blank

Table 29-9.--RCS CSCFA-218 FTP Format for Section 5, Schedule 1, Productivity Capital Investment Program

Record Position	Field Length	Field Title
1-2	2	Department
3	1	Blank
4	1	Fiscal year
5-8	4	Basic symbol
9-13	5	Blank
14-15	2	Operating agency
16	1	Blank
17-20	4	Allotment serial number
21-28	8	AMSCO
29-32	4	EOR
33-37	5	Fiscal station number
38-39	2	Blank
40-52	13	Amount
53-55	3	AMSCO (9th through the 11th positions)
56-61	6	Report control symbol (Constant RCS218)
62-66	5	Functional cost account (FCA) (1ST POS OF FCA = P)
67-68	2	AO/DIAO
69-73	5	Blank
74	1	First digit TRC (constant 2)
75	1	Blank
76	1	Second digit TRC (constant 6)
77-79	3	Accounting date (MMY) (that is, 104 = OCT 84)
80	1	Blank

Table 29-10.--RCS CSCFA-218 FTP format for Section 5, Schedule 2, APF support for MWR

Record Position	Field Length	Field Title
1-2	2	Department
3	1	Blank
4	1	Fiscal year
5-8	4	Basic symbol
9-12	4	Limit/sub-head
13	1	Blank
14-15	2	Operating agency
16	1	Blank
17-20	4	Allotment Serial Number
21-28	8	AMSCO - See Note 1
29-32	4	Element of resource
33-37	5	Fiscal Station Number
38-39	2	Blank
40-52	13	Amount
53-55	3	AMSCO (9th thru 11th Position)
56-61	6	Constant 'CFA218'
62-66	5	Functional cost account - See Note 2
67-68	2	AO/DIAO
69-73	5	Blank
74-76	3	See Note 3
77-79	3	Accounting date (MMY)
80	1	Blank

Notes:

1. Report at same level as obligations.
2. Position 62 is a constant 'R'; positions 63-64 identify the MWR program code; positions 65-66 identify the NAF installation code (AR 215-1, Table G-1).
3. Position 74 is a constant '2', position 75 is blank, and position 76 is a constant '6'.

Table 29-11.--RCS CSCFA-218 FTP Format for Section 6, Schedule 1--MDEP Execution Data

Record Position	Field Length	Field Title
1-2	2	Department
3	1	Blank
4	1	Fiscal Year
5-8	4	Basic symbol
9-12	4	Limit/sub-head
13	1	Blank
14-15	2	Operating agency
16	1	Blank
17-20	4	Allotment Serial Number
21-28	8	AMSCO (left justify and zero fill)
29-32	4	Blank
33-37	5	Fiscal station number
38-39	2	Blank
40-52	13	Amount
53-62	10	Blank
63-66	4	MDEP
67-73	7	Blank
74	1	Source of funds (D = direct; F = funded; and A = Automatic.
75-76	2	TRC
77-79	3	Accounting date (MMY)
80	1	Blank

Table 29-12.--RCS CSCFA-218 FTP format for Section 6, Schedule 2--Prompt Pay data

Record Position	Field Length	Field Title
1-2	2	Department code
3	1	Blank
4	1	Fiscal year
5-8	4	Basic symbol
9-13	5	Blank
14-15	2	Operating agency
16	1	Blank
17-20	4	Allotment serial number
21-28	8	AMSCO (first 8 positions) (zero fill for TRC 85)
29-30	2	Performance factor indicator
31-32	2	Blank
33-37	5	Fiscal station number
38-39	2	Blank
40-52	13	Quantity/Amount (right justify)
53-55	3	AMSCO (9th through 11th positions)
56-61	6	Constant RCS218
62-74	13	Blank
75-76	2	Transaction report code (See Appendix C)
77-79	3	Accounting date (for example, Oct 93=103)
80	1	Blank

Table 29-13.--Supplemental memorandum data

Code Number	Description	Type Balance
1	Total amount of paychecks mailed to a U.S. address, by pay appropriation and country of employee residence, including Treasury checks exchanged for cash by individuals and forwarded to U.S. addresses by disbursing officers.	(Cr)
2	Returns to the United States of U.S. end products--expenditures for material and equipment manufactured or produced in the United States, excluding transportation.	(Cr)
3	Returns to the United States of U.S. services--expenditures for services performed in the United States, including charges for overhead, other indirect costs, and profit.	(Cr)
4	Returns to the United States of U.S. transportation--expenditures for transportation furnished by U.S. flag, ocean, surface, and air carriers.	(Cr)
5	Receipts arising from barter agreements with the Community Credit Corporation (CCC) will be reported in total only citing country code WW.	(Cr)

Note: In addition to the disbursement and collection data maintained in the formal accounting records, supplemental information will be accumulated in memorandum records by country code for reporting purposes. The supplemental data codes and punched cards applicable thereto will be identified as Dr or Cr. For this purpose, debit means an increase and credit means a decrease in transactions entering IBOP. Credit will be indicated by Cr X in column 52 in records submitted.

Table 29-14.--Record format for IBOP reporting entry.

Record Position	Entry
1-2	Appropriation department
3	Blank
4	Fiscal year
5-8	Basic symbol
9-12	Limitation
13	Program year for procurement appropriation
14-15	Operating agency
16	Reimbursement designator (Part I, Disbursements (net of refunds) = 0, Part II, Reimbursements = 7, Part III, Receipt Accounts = 8, Part IV, Supplemental Data = 9)
17	Blank
18-20	Reimbursement source code
21-24	Budget program/project
25-28	Blank
29-32	Element of resource (EOR)
33-37	Blank
38-39	Country code
40-41	Blank
42-52	Amount(credit=X in 52)(Amount represents net pay mailed to a U.S. address when accompanied by a "1" in column 54.)
53	Blank
54	Supplemental data code
55	Special data code (See note).
56-66	Blank
67-68	AO/DIAO number
69-74	Blank (FSNs will report DSSN in record position 70-73)
75-76	Transaction report code "98"
77-79	Month and year
80	Blank (numeric 9 for prior quarter submissions)

Note: A and F = Contractor identification. Payments for foreign construction projects and services performed overseas (including real property maintenance, repair, and minor construction) will be identified as payments made to U.S. contractors or foreign contractors. Transactions applicable to U.S. contractors will be identified with an "A" code and applicable to foreign contractors will be identified with an "F" code. M = Payments for Agency for International Development (AID). That portion of payments for AID accounts from Military Fund Accounts for payments identified from accounting records as entering the IBOP will be identified with an "M" code. B = Identification of Air Force travel. Payments to Air Force personnel permanently stationed in the United States for travel abroad will be identified with a "B" code. This code will be used only from vouchers citing Air Force funds. H = Identification of International Military Headquarters (IMH). Expenditures applicable to IMH with OMA funds will be identified with a special "H" code. Note: Arrangement of codes. Installations will enter the identifying alpha code immediately preceding the appropriation or fund symbol in column a of the report. AOs/DIAOs will identify such transactions with an "A", "B", "F", "H", or "M" in record position 55. These codes are in addition to all the other elements of the accounting classification

Table 29-15.--Record format for Non-letter of Credit SOA Record

Record Position	Data Element	Characteristics	Completion Instructions
1-2	Department identification	Numeric	
3-7	Blank		
8-15	Deposit ticket number or document number	Numeric	Deposit ticket document from SF 215 (Deposit Ticket) for each deposit assembled and either delivered or dispatched to the depository. This information is required only for deposits (transaction code 420 with a special code of 2). For OPAC Payments & Collections (transaction code 280) an eight digit document number is required.
16	Blank		
17-24	Debit voucher number	Numeric	Debit voucher number directly from SF 5515 (Debit Vouchers) being reported (debit voucher is prepared by disbursing). This information is required only for deposits (debit vouchers) (transaction code 420 with special code of 3).
25	Blank		
26-31	Check issue deposit	Numeric	Check issue date for transaction codes 210, 211, or 212 as year and month (YYMM) with the day position blank or the date appearing in block 2 on SF 215 as year, month, and day (YYMMDD) when reporting deposit dates for deposits (transaction code 420 with a special code of 2). For OPAC Payments & Collections (transaction code 280) record the date on the document used for the input into the OPAC system.
32-37	Date	Numeric	Date shown in block 2 of SF 215 for deposits (transaction code 420 with a special code of 2) or SF 5515 when reporting deposit debit vouchers (transaction code 420 with a special code of 3).
38-39	Blank		
40-52	Amount	Numeric	Enter the amount being reported. The amount will be right justified and zero filled with a credit shown as X in record position 52.
53-61	Blank		
62-64	Transaction code	Numeric	Three-digit Treasury Department transaction code as explained in Table 29-17.
65	Blank		
66	Special code	Numeric	Single-digit Treasury Department special code as explained in Table 29-17 to complete the identification of the item reported.
67-69	Blank		
70-73	DSSN	Numeric	
74-76	TRC	Alpha/numeric	Financial data reporting identifier OAR as a constant. Letter of credit data will not be accepted from those stations not cleared by DFAS-IN to conduct business within that area.
77-79	Blank		
80	Record type	Numeric	Constant 4 in all records. Any report received and processed after the cutoff date for SOA reporting will have a record type T entered by DFAS-IN.

Table 29-16.--Record format for Letter of Credit Accountability

Record Position	Data Element	Characteristics	Completion Instructions
1-2	Department identification	Numeric	
3-39	Blank		
40-52	Amount	Numeric	Enter the amount being reported. The amount will be right justified and zero filled with a credit shown as X in record position 52.
53-61	Blank		
62-64	Transaction code	Numeric	Transaction code number 215 as a constant.
65	Blank		
66	Special code	Numeric	Special code number 1 as a constant.
67-69	Blank		
70-73	DSSN	Numeric	
74-76	TRC	Alpha/numeric	Financial data reporting identifier 0AS as a constant.
77-79	Blank		
80	Record type	Numeric	Constant 4 in all records. Any report received and processed after the cutoff for SOA reporting will have a T entered in the record type field by DFAS-IN.

Table 29-17.--Correlation between RCS CSCFA-302-A AND SF 1219 (RCS GAO-1002)

302A Trans Code	Treasury Dept Special Code	SF 1219 Line Number	Description
Part A, Transactions During Period Affecting Accountability			
100	1	1.0	Total accountability beginning of period
		2.0	Increases in accountability
210	2	2.1	Checks issued on U.S. Treasury
211	2	2.1	Adjustments to prior month check issues per TD Form IRS 5206
212	2	2.1	Adjustment to prior month check issues other.
215	1		Letters of Credit
237	1	2.37	Transfers from other disbursing offices
280	1	2.8	OPAC Payments & Collections
		4.0	Decreases in accountability
410	1	4.1	Net disbursements
		4.2	Deposit tickets presented or mailed to bank
420	2		(SF 215)
420	3		(SF 5515)
437	1	4.37	Transfers to other disbursing officers
500	1	5.0	Total accountability close of period
Part B, Analysis of Incumbent Officer's Accountability			
		6.1	Name and location of depository
610	6		Foreign currency
610	7		Negotiable instruments and traveler's checks
610	8		U.S. dollars
		6.2	Cash on hand
620	6		Foreign currency
620	7		Negotiable instruments and traveler's checks
620	8		U.S. dollars
630	1	6.3	Cash - Undeposited Collections
		6.5	Cash in custody of U.S. Government cashiers
650	6		Foreign currency
650	7		Negotiable instruments and traveler's checks
650	8		U.S. dollars
		6.6	Cash in transit
660	6		Foreign currency
660	7		Negotiable instruments and traveler's checks
660	8		U.S. Dollars
710	8	7.1	Deferred charges--vouchered items
720	8	7.2	Receivables--check overdrafts
730	8	7.3	Losses of funds
740	8	7.4	Receivables--dishonored checks
790	8	7.9	Other--use only after clearance from DFAS-IN

Table 29-17.--Correlation between RCS CSCFA-302-A AND SF 1219 (RCS GAO-1002)
 (continued)

302A Trans Code	Treasury Dept Special Code	SF 1219 Line Number	Description
Part C, Analysis of Predecessor Officer's Accountability			
920	8	9.2	Receivables--check overdrafts
930	8	9.3	Loss of funds
940	8	9.4	Other accountability

Table 29-18.--Sample format for Statement of Transaction Record

Record Position	Data Element	Character	Completion Instructions
1-2	Appropriation department	N	
3	Blank/Merged FY	A/N	Identify the original fiscal year of funds obligated for merged account charges reported.
4	Fiscal year designator	A/N	
5-8	Appropriation basic symbol	N	
9-12	Appropriation limitation	A/N	
13	Program year	A/N	Program year is required for 0804 and 4090. Use a "C" to identify payments made from unexpired accounts for obligated balances canceled. Zero fill for all other accounts.
14-15	Operating agency	A/N	Use the funded OA with TRC 27*, 32A or B, 33*, or 36A. Use OA 00 with TRC 36B or 36C. For trans-actions in TRC 32C or D, use the OA providing the major funding for the DO. For TRC 34A, use OA 90.
16	Reimbursement designator	N	Enter 7 for reimbursement collections, otherwise enter 0.
17	Blank		
18-20	Reimbursement source code	A/N	Reimbursement source codes are to be reported at the three-position level.
21-26	Army management structure code	A/N	The Army management structure code will be carried at the level prescribed in AR 37-100-FY, but in no case more detailed than six positions except for research, development, test, and evaluation.
27-31	Activity account	A/N	For TRC 33* citing Military Assistance Program/ International Military Education and Training expenditures, zero fill position 27 and enter the record control number (RCN) in positions 28-31. If citing RDTE, enter last three positions of the project code in positions 27-29; zero fill 30-31. For TRC 32A citing MPA and AMSCO 1010, 1110, or 1310, enter the military pay code in positions 29-30; zero fill position 31; for TRC 32A citing MPA and AMSCO 1090 and 1190 include date structure DDMY. All others will be zero filled.

Table 29-18.--Sample format for Statement of Transaction Record (continued)

Record Position	Data Element	Character	Completion Instructions
32-37	Fiscal station number	N	For TRC 27*, 33*, 32A or B, 34A, and 36C, enter a 0 in position 32 followed by the funded fiscal station number. For TRC 32C and D, enter the fiscal station of the DO reporting the transaction in the same manner as for the preceding TRCs. For TRC 36A, enter either the appropriate U.S. Air Force fiscal station or 666666 for foreign currency on DOD accounts or 077777 for foreign military sales self-reimbursement. For TRC*36B citing the funds of a Department of Defense staff activity, such as Defense Logistics Agency, enter the fiscal station in the same manner as for 33*, for all services.
38-39	Blank		
40-52	Amount in dollars and cents	N	Enter the amount being reported. Amount will be right justified and zero filled with a credit shown as X in record position 52.
57-58	Transmittal number	A/N	For TRC 34A and 36B, enter the transmittal number as follows: The value in 57 for October is A; November--B; December--C; January--D; February--E; March--F; April--G; May--H; June--J; July--K; August--L; September--M. The value in 58 for all months is 1 through 5 that indicates the week of the month. Defense Contract Administration Service Region (DCASR) are authorized to use alpha characters as their TLs are released daily.
59-61	DO date (MMY)	N	
62-67	DO voucher number/ EOR/Blank	A/N	For TRC 33A, 34A, 36A, and 36B, enter the disbursing office voucher number as recorded on the voucher supporting all foreign military sales transaction. For open allotments field 62-65 is used for EOR with 66-67 blank. For all other transactions blank.
68-69	Blank		
70-73	Disbursing station symbol number	N	
74-76	TRC	A/N	Enter the TRC that applies to the transaction from appendix B.
77-79	Blank		
80	Record type	A/N	Enter a constant "4" when reporting a transaction for the first time. Enter a constant "D" when correcting DELMAR errors. Stanfins stations only for all TRC 32A, enter a "7".

Table 29-19.--Instructions for preparation of RCS CSCFA-304 (Fiscal Station Accounting/ Clearance Records) (TBO)

Record Position	Field Legend	Instructions
1-12	Appropriation/limit	Enter appropriation of the obligation or accounts receivable record being liquidated.
1-2		Department
3		Blank
4		Fiscal year
5-8		Basic symbol
9-12		Limitation (zero fill when no limitation required). For appropriations 1080 and 1081, enter the two-digit country code in record positions 10-11.
13	Program year	Enter applicable program year per AR/DA Pam 37-100-FY. Use a "C" to identify when disbursements being cleared are for obligated balances canceled. Leave blank or zero fill for all others.
14-15	Operating Agency	Enter Army OA code whose funds are being charged. Otherwise, zero fill.
16	Reimbursement designator	Enter "0" (numeric) for disbursements and "7" for reimbursements.
17	Not used	Leave blank or zero fill.
18-20	Detail reimbursement source code	Applicable only to reimbursements (Reimbursement Designator 7). Enter applicable detail source code.
21-26	AMS account	Enter AMSCO prescribed for expenditure purposes in AR 37-100-FY and related edit tables. For example, for OMA appropriation, the first two positions of the AMSCO will be entered in record positions 21-22 and record positions 23-36 would be zero filled (except for open allotments which will be reported at the full six position AMSCO). For reimbursements, enter AMSCO (left justified) at level prescribed for each reimbursement report.
27-31	Activity account	RDTE Record position 27-29--enter last three digits of RDTE project required by AR 37-100-FY. Record position 30-31--leave blank or zero fill.
32	Fiscal station number	Enter "0."
33-37	Fiscal station number	Enter the FSN cited on RCS CSCFA-110 report.
38-39	Not used	Leave blank or zero fill.
40-52	Amount	Enter the amount of the TBO being reported. Amount should be right justified and zero filled with a credit shown as X in record position 52.
53-56	Allotment serial number	Enter the ASN from the DA-1323 for all specific allotment transactions or the ASN appearing in DA Pam 37-100-FY for all open allotment transactions on all transactions that are accepted. Zero fill for all reject (OA 99) transactions and for any transactions accepted as deposit fund or suspense account activity.

Table 29-19.--Instructions for preparation of RCS CSCFA-304 (Fiscal Station Accounting/ Clearance Records) (TBO) (continued)

Record Position	Field Legend	Instructions
57-61	Transmittal number	Record position 57-58--enter the TFO transmittal number as indicated on the TFO report. Record position 59-61--enter the disbursing month and year from TFO (for example,103 (Oct 93)).
62-69	Not used	Normally blank. For FMS transactions, use the FMS voucher number.
70-73	Disbursing station symbol number	Enter paying DSSN.
74-76	Transaction report code	TRC Assignment
		Trans basic symbol is Procured from Assign TRC
		203X Within Federal Government (Procurement) 35B/27K
		Other Within Fed Govt 35A/27K/ 27L
		203X Outside Fed Govt (Procurement) 35D/27K
		Other Outside Fed Govt 35C/27K, 27L
77-79	Accounting date	Enter a one-digit year and a two-digit month to show the month in which the transaction was processed.
80	Record type	Enter "3."

Table 29-20.--Instructions for preparation of RCS CSCFA-304 (Fiscal Station Accounting/ Clearance Records) (Interfund)

Record Position	Field Legend	Instructions
1-12	Appropriation/limit	Enter appropriation of the unliquidated obligation record being liquidated. This will be the same as the appropriation in which the transaction will be reported in the month-end Status of Funds Report.
1-2		Department
3		Identify the original fiscal year of funds obligated for merged account interfund clearances reported; otherwise, field is blank.
4		Fiscal year
5-8		Basic symbol
9-12		Limitation (zero fill when no limitation required). For appropriation 1080, enter the two-digit country code in record positions 10-11.
13	Program year	Enter applicable program year per DA Pam 37-100-FY. Use a "C" to identify when interfund clearances are for obligated balances canceled.
14-15	Operating agency	Enter Army OA code whose funds are being charged. Otherwise, zero fill.
16	Reimbursement Designator	Enter "0."
17-20	Not used	Leave blank or zero fill.
21-26	AMS Account	Army appropriations--enter AMSCO at program/obligations/ expenditure level prescribed in DA Pam 37-100-FY for accounting reports. Unused fields will be zero filled. For reimbursements, enter AMSCO (left justified) at level prescribed for each reimbursement report. For other departments, agencies, or accounts for which AMSCOs are not prescribed, zero fill.
27-31	Activity account	RDTE Record position 27-29--enter last three digits of RDTE project required by DA Pam 37-100-FY. Record positions 30-31--leave blank or zero fill.
32	Fiscal station number	Enter 0.
33-37	Fiscal station number	Enter the FSN of the allotment to which the transaction pertains.
38-39	Not used	Leave blank or zero fill.
40-52	Amount	Enter the amount of the interfund transaction being reported. Amount should be right justified and zero filled. If credit disbursement, enter 11 punch in record position 52.
53-56	Allotment serial number	Enter the ASN from the DA-1323 for all specific allotment transactions or the ASN appearing in DA Pam 37-100-FY for all open allotment transactions on all transactions that are accepted outright. Zero fill for all tentative acceptances (e.g., accepted under symbol 3885).
57-61	Bill number	Enter interfund bill number from the Summary Billing Card.
62-67	Billed MILSTRIP	Enter Billed MILSTRIP from the Summary Billing Card.
68-73	Billing MILSTRIP	Interfund. Enter Billing MILSTRIP from the Summary Billing Card.
74-76	Transaction report code	If record positions 5-7 equal 203 (procurement), enter "33D." If record positions 5-7 equal other, enter "33C."
77-79	Accounting date	Enter a one-digit year and a two-digit month to show the month in which the transaction was processed.
80	Record type	Enter "3."

Table 29-21.--Summary billing record format

Record Position	Field Legend	Explanation and Instructions
1-3	Document identifier	Enter F or G, as appropriate, in record position 1. Enter transaction code S1 or S2, as appropriate, in record positions 2 and 3.
4	Blank	Leave blank.
5-7	Number of supporting detail records	Enter number of detail billing records, including retail loss allowance and adjustment records, in support of summary billing record (not to exceed 494).
8-18	Appropriation/fund credited for DoD or blank for GSA	Billing office enters complete appropriation/fund symbol of the selling DDBOF-SMA or appropriation or blank for GSA.
19-21	Routing identifier of billing office	Perpetuate from detail billing record.
22-29	Blank	Leave blank.
30-35	Address of billed office	Enter "Bill To" address as perpetuated from MILSTRIP requisition and detail materiel billing record.
36-38	Year/month of credit	Enter year/month billing was prepared; for example, July 1992 should be entered as 207.
39	Blank	Leave blank.
40-44	Bill number	To be entered by billing office using a digit classification. Each summary billing record to be assigned a unique number.
45-50	Address of billing office	Enter MILSTRIP (DODAAD) FEDSTRIP code of billing office. See DoD 4000.25-D or FPMR 101-2.100, respectively.
51	Blank	Leave blank.
52-53	Appropriation/fund code	The billing office enters the complete accounting symbol of the buying appropriation/fund as related to the fund code in record positions 52-53 (left justify).
54-60	Dept/FY/Basic symbol	Enter 2 position Department code, 1 position fiscal year, and 4 position basic symbol.
61-64	Limit/sub-head	Enter 4 position limit/sub-head (if applicable).
65-73	Amount	Enter net charge or credit amount of supporting detail materiel billing records, including retail loss allowance and adjustment records.
74-79	Blank except X in record position 79 for GSA	GSA will enter X (11) high punch in record position 79 when amount in summary first summary card exceeds \$9,999,999.99.
80	Not used	Leave blank.

Table 29-22 not used.

Table 29-23.--Format for FTP Submission of Statement 6

Record Position	Data Element
1-12	Actual past year
13-24	Actual to date
25-36	Current Annual Operating Budget (AOB)
37-48	Proposed revised AOB
49-60	Estimated budget year
61	Blank
62	Materiel category
63-68	Fiscal station
69	DBOF-SMA division
70-72	Line number
73-75	Blank
76	Data code
77-78	Month
79	Year
80	Blank

Table 29-24.--Computation table, RCS DD-COMP(SA) 1466

Cost Category	Cost Basis
Military personnel	Hours worked times hourly rate as published by DFAS-IN, (DFAS-IN/AM), including acceleration factor (retirement, leave, holiday pay, and other personnel costs).
Civilian personnel	Hours worked times each employee's hourly rate of pay plus applicable current leave and Government contribution factors per budget staff.
Subsistence (from appropriated fund dining facilities)	Current meal rates. Include per diem surcharges to assure full cost for food preparation and service.
Quarters	Estimates derived from civil engineer or housing authority records. Cost should be net of any payments made by quartered Army personnel.
Travel, transportation, per diem, and other authorized personnel expenses	Entitlement amounts authorized in the Joint Travel Regulation, and Joint Federal Travel Regulation. Actual payment vouchers will be used when available.
Transportation of things	Actual or estimated amounts payable or amounts paid. Current transportation rates issued by the Military Traffic Management Command (MTMC) will be used.
Loaned plant equipment	Annual depreciation plus interest on investment. Interest is computed at 10 percent of the net book value of the plant or equipment--that is, the acquisition cost plus the cost of additions less accumulated depreciation.
Contractual services	Acquisition price of goods or services plus cost of any related contract administration.
Fixed- and rotary-wing aircraft	Prevailing Government rates. If not available, rates can be requested from HQDA (DACA-CAA), Wash, DC 20310.
Motor vehicle usage	Current average rates per mile.

Table 29-25.--RCS HAF-ACF-7801 FTP transmission

Position	Character	Data Element	Explanation																		
1-2	Numeric	Operating agency code**	Operating agency has the same meaning as used in the DA. The value of the code can be determined from the funding document. Coordination with DFAS-IN is required prior to reporting a U.S. Air Force OA.																		
3-4	Alpha/numeric	Fund code**	The fund code translates into the basic symbol from which the funding is received. If funds cited on FAD are not covered as listed below, contact DFAS-IN (DFAS-IN/AM) the allotter of funds to obtain proper fund code.																		
			<table border="1"> <thead> <tr> <th>Fund Code</th> <th>Basic Symbol</th> </tr> </thead> <tbody> <tr> <td>30 3400</td> <td>Operation and Maintenance, Air Force</td> </tr> <tr> <td>25 3300</td> <td>Military Construction, Air Force</td> </tr> <tr> <td>29 3600</td> <td>Research, Development, Testing, and Evaluation</td> </tr> <tr> <td>53 3830</td> <td>Military Construction, Air Force National Guard</td> </tr> <tr> <td>54 3740</td> <td>Operation and Maintenance, Air Force Reserve</td> </tr> <tr> <td>57 3730</td> <td>Military Construction Air Force Reserve</td> </tr> <tr> <td>58 3840</td> <td>Operation and Maintenance, Air Force National Guard</td> </tr> <tr> <td>H9 7042</td> <td>Family Housing, Air Force</td> </tr> </tbody> </table>	Fund Code	Basic Symbol	30 3400	Operation and Maintenance, Air Force	25 3300	Military Construction, Air Force	29 3600	Research, Development, Testing, and Evaluation	53 3830	Military Construction, Air Force National Guard	54 3740	Operation and Maintenance, Air Force Reserve	57 3730	Military Construction Air Force Reserve	58 3840	Operation and Maintenance, Air Force National Guard	H9 7042	Family Housing, Air Force
Fund Code	Basic Symbol																				
30 3400	Operation and Maintenance, Air Force																				
25 3300	Military Construction, Air Force																				
29 3600	Research, Development, Testing, and Evaluation																				
53 3830	Military Construction, Air Force National Guard																				
54 3740	Operation and Maintenance, Air Force Reserve																				
57 3730	Military Construction Air Force Reserve																				
58 3840	Operation and Maintenance, Air Force National Guard																				
H9 7042	Family Housing, Air Force																				
5	Numeric	Operating budget year	Operating budget year is the year in which the funds allotted first became available for obligation.																		
6-7	Alpha/numeric	Program/fiscal year**	FY in which the transaction being reported was completed.																		
8-13	Alpha/numeric	Budget program activity code**	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.																		
8-11	Alpha/numeric	Budget project	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.																		
12-13*	Alpha/numeric	Budget subproject	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.																		
8-10	Numeric	Major force program	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.																		
14-19	Alpha/numeric	Program element	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.																		
20-22	Numeric	Function category	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.																		
23-27	Numeric	Expense resource/ investment code	The EOR code left justified and zero filled.																		
28-33	Numeric	Material program code**	Equivalent to U.S. Army's material category code.																		
28-31	Alpha/numeric	Hospital location code	Hospital Location code is not used. No entry.																		
28-31	Numeric	Budget authorization account	Budget authorization account number identifies the specific construction project involved. Used only with Military Construction, Air Force, transactions.																		

Table 29-25.--RCS HAF-ACF-7801 FTP transmission (continued)

Position	Character	Data Element	Explanation
34-37	Alpha/numeric	Responsibility center/Cost center	Identifies the using organization for Operations and Maintenance, Air Force, transactions.
38-39	Alpha/numeric	Country code	Country codes as they appear in AR 37-100-FY.
40-42	Alpha/numeric	Case code	Case codes applicable to foreign military sales only.
43-45	Numeric	Sales code	Sales codes identify the customer buying.
46	Alpha/numeric	Vendor type	Vendor type identifies and classifies the activity making sale.
47	Alpha/numeric	Emergency and special program	Blank.
48	Alpha/numeric	Report code**	Report code distinguishes between direct and reimbursable activity. Code 1 is direct and code 2 is Reimbursable.
49	Alpha/numeric	Record type**	Record Type differentiates between detail (D) or summary (S) records.
50-52	Alpha/numeric	Contract category code**	Contract Category code identifies the contractor involved in the reported transaction.
53-60			Not used
61	Alpha/numeric	Balance ID-1	Balance ID code identifies the type of transaction that the succeeding amount field represents. Values and descriptions are shown in Table 29-26.
62-75	Numeric	Balance ID-1 Amount	Balance ID code identifies the type of transaction that the succeeding amount field represents. Values and descriptions are shown in Table 29-26.
(This data field may occur as many times as needed not to exceed 14 repetitions.)			
256	Alpha/numeric	Balance ID-14	
257-270	Numeric	Balance ID-14 Amount	

* Multiuse fields or lower level breakout of fields

**The only data fields, except amounts, that will be reported for the contract category code reports.

Table 29-26.--Balance ID codes

Balance ID Code	Description
Report code 1--Direct funds	
A	Cumulative allocations
B	Annual budget authorization
C	Commitments outstanding
E	Accrued expenditures paid
G	Annual expense authority
H	Quarterly expense authority
I	Initiations outstanding
K	Annual program authorizations
N	Expenditure authority reservations
O	Undelivered orders outstanding
S	Balance unfilled orders beginning of period
S	Undelivered orders outstanding beginning of fiscal year
U	Accrued expenditures unpaid
Y	Emergency and Special Program (ESP) approved annual program
Z	ESP estimated annual program
Report code 2--Reimbursements	
J	Anticipated reimbursements (Total)
W	Anticipated reimbursements (Quarterly)
D	Balance, unfilled orders end of period
F	Balance, filled orders (uncollected)
R	Cumulative collections

Table 29-27.--General Ledger Trial Balance Record Format (Control Record)

Position	Description	Remarks
1-2	Department	For example 21 for Army and 97 for OSD.
3-4	Fiscal Year	FY the funds were appropriated (position 3) and the FY the funds expire (position 4). For appropriations with an alpha FY, enter it in positions 3 & 4.
5-8	Basic Symbol	For example, 2020 for OMA.
9-12	Limitation	Report limitation for Dept 97 appropriations (excluding 97X8242). Zero fill for all other appropriations.
13	Program year	Zero fill (reserved for future use).
14-15	Operating agency	OA responsible for the allotment serial number. For outbound cross disbursing and TFOs, enter the OA used for RCS CSCFA-302 reporting (for example, OAs 00, 90, or 99); for interfund disbursements, enter the OA AA.
16-19	Allotment serial	Report allotment serial number. Zero fill when allotment serial number is not required (that is, when the trial balance OA is equal to AA, 00, 90, and 99) or for Miscellaneous Receipt and Deposit Fund accounts.
20-25	Fiscal station number	Submitting FSN. When one FSN is accounting and reporting for another, submit separate trial balance for each.
26-39	Dollar control total	The algebraic sum of all detail record amounts in the trial balance submission. Consider all detail record amounts, without regard to the debit (D) or credit (C) indicator, when computing this amount. After adding all values, report algebraic sum with no sign. Right justify.
40-41	Detail record total	The total number of records in the submission. (Note three GLAC balances can be reported on each detail record).
42-44	Trial balance number	The number of the trial balance. For example, if this is the first of four trial balances, enter 001.
45-47	Trial balance control number	The total number of trial balances being submitted. For example, if there are four trial balances being submitted, enter 004.
48-51	Accounting date	The calendar month and year (MMYY). For example Oct 94 would be 1094.
52-79	Blank	No entry in this field.
80	Control Record Indicator	Constant "C"

Table 29-28.--General Ledger Trial Balance Record Format (Detail Record)

Position	Description	Remarks
1-6	GLAC	The GLAC number. Left justify and zero fill.
7	DR/CR indicator	"D" if the account has a debit balance; "C" if the account has a credit balance.
8-21	Amount	The absolute value of the account (right justify).
22-27	GLAC	The GLAC number. Left justify and zero fill.
28	DR/CR indicator	"D" if the account has a debit balance; "C" if the account has a credit balance.
29-42	Amount	The absolute value of the account (right justify).
43-48	GLAC	The GLAC number. Left justify and zero fill.
49	DR/CR indicator	"D" if the account has a debit balance; "C" if the account has a credit balance.
50-63	Amount	The absolute value of the account.
64-66	Trial balance number	The number of the trial balance. For example, if this is the first of 4 trial balances being submitted, enter 001.
67-72	FSN	The FSN of the submitting installation.
73-80	Blank	No entry in this field.

**Table 29-29 Record format for FTP transmission of Negative Unliquidated Obligations (NULO)
- All Condition 3 report**

Record position	Data element
1-2	Operating Agency
3-9	Fiscal Station Number
10-11	Department code
12-13	Beginning Fiscal Year
14-17	Basic symbol
18-21	Limit
22-28	Number of cases = or < 120 days
29-41	Dollar value of cases = or < 120 days
42-48	Number cases > 120 days
49-61	Dollar value of cases > 120 days
62-68	Number open cases awaiting funding documents
69-81	Dollar amount open cases awaiting funding documents
82-88	Number cases closed from prior month
89-101	Dollar amount cases closed from prior month
102-105	Accounting Period (MM/YY)
Note: Report all dollar amounts as positive. Right justify all positions.	

Table 29-30 Record format for FTP transmission of Negative Unliquidated Obligations (NULOs) - Contract-Related report

Record position	Data element
1-2	Operating Agency
3-8	Fiscal Station Number
9-19	Dollar Amount 0-30 days
20-24	Line Item Count 0-30 days
25-35	Dollar Amount 31-60 days
36-40	Line Item Count 31-60 days
41-51	Dollar Amount 61-90 days
52-56	Line Item Count 61-90 days
57-67	Dollar Amount 91-120 days
68-72	Line Item Count 91-120 days
73-83	Dollar Amount 121-180 days
84-88	Line Item Count 121-180 days
89-99	Dollar Amount 181-360 days
100-104	Line Item Count 181-360 days
105-115	Dollar Amount Over 360 days
116-120	Line Item Count Over 360 days
121-131	Total Dollar Amount
132-136	Total Line Item Count
137-147	Dollar Amount due to Accounting Errors - Funded Station
148-158	Dollar Amount due to Accounting Errors - Paying Station
159-169	Dollar Amount of Reconciliations - Cause Determined but not yet Cleared
170-180	Dollar Amount of Reconciliations - Review in Process
181-191	Dollar Amount of Reconciliations - Pending Review
192-202	Dollar Amount - Total Reconciliations
203-213	Dollar Amount of Actual Overpayments to Contractors
214-224	Dollar Amount of Overpayments in Litigation, Bankruptcy, etc.
225-228	Accounting Period (MM/YY)
<p>Note: Report all amounts as positive. Amounts may be rounded to the nearest dollar, but you must zero fill the cents fields. Right justify all fields.</p>	

QUARTERLY SUPPLEMENTAL REPORT
FOR NEGATIVE UNLIQUIDATED BALANCES OVER \$24,999 (CONTRACTS ONLY)

OPERATING AGENCY: _____ QUARTER ENDING: _____

BUDGET PROJECT CODE	CUM FY/APPN	CUM OBLIG	ACCRUALS	CUM DISB	UNLIQ OBLIG	FOOT- NOTE
xxxxxxxxxx	50400	0.00	42.30	321.82	-321.82	(3)
xxxxxxxxxx	40400	942.81	0.00	960.81	-18.00	(2)
xxxxxxxxxx	50350	-123.42	-10.22	0.00	-123.42	(6)
xxxxxxxxxx	40350	62.10	62.10	72.10	-10.00	(1)
xxxxxxxxxx	30350	291.32	-60.00	300.00	-8.68	(5)
xxxxxxxxxx	20350	0.00	422.60	422.60	-422.60	(4)
TOTALS		1,172.81	456.78	2,077.33	-904.52	

Legend:

- 1 = Being researched
- 2 = Disbursed in wrong budget project code
- 3 = Disbursed in wrong OCC
- 4 = Disbursed in wrong document number
- 5 = Oblig adj in wrong budget project code
- 6 = Oblig adj in wrong OCC
- 7 = Oblig adj in wrong document number

Note: This is the minimum data required; your coded NULO legends may vary and be more extensive, or you may prefer using narratives. However, legend codes should be consistent from quarter to quarter. The legend codes above are examples only and may differ from those used on your report.

Figure 29-1. Sample Negative Unliquidated Obligations Report (NULO) Continued

U.S. Army DSSN 5073

RCS CSCFA-110 (Transactions for Others--Intra-Army)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
DEPT	FY	BASIC SYMBOL	LIMIT	PY	OA	RD	FSN	TR	NO DO MY	DOV NO	AMOUNT
21	2	2020	0000	0	90	0	01021	D1	012	000025	50.00
21	2	2020	0000	0	90	0	01021	D1	012	000076	25.00
											75.00 ¹
											75.00 ²
											75.00 ³
21	2	2020	0000	0	90	0	11074	D1	012	000014	30.00
21	2	2020	0000	0	90	0	11074	D1	012	000032	15.00
											45.00 ¹
21	2	2035	0000	0	90	0	11074	D1	012	000012	25.00
											25.00 ¹
											70.00 ²
											70.00 ³
21	2	2035	0000	0	90	7	18043	D1	012	000022	15.00
											15.00 ¹
											15.00 ²
											15.00 ³

1. Appropriation limitation total
2. Reimbursement designator total.
3. Fiscal station number total and page eject.

POC - JOHN DOE
 DSN - 699-1234
 COMMERCIAL (317)542-1234

Preparation instructions

- (1) The department that has been appropriated the funds (that is, Army--21).
- (2) The year the funds are appropriated (that is, X--no year funds).
- (3) Basic symbol identifying the appropriation (for example, 2020--operation and maintenance, Army; 4930-DBOF-SMA).
- (4) The subdivision of an appropriation.
- (5) The program year. This data field is applicable to certain appropriations (as defined in DA Pam 37-100-FY); unexpired accounts used to make payments for obligated balances canceled equal "C"; and all others leave blank or zero fill.
- (6) TFO operating agency. Always 90 for with-in Army.
- (7) The reimbursement designator code. Zero for disbursements, refunds, and receipts; seven for reimbursements.
- (8) The fiscal station number from which funds have been disbursed/collected.
- (9) The transmittal number processed. The first position (alpha) represents the month and the second position (numeric) represents the week.
- (10) The month and year the disbursing office initiated the transaction.
- (11) The voucher number assigned by the disbursing activity.
- (12) The dollar amount that was cited on the voucher processed by the disbursing activity.

Figure 29-2. Sample RCS CSCFA-110 (Transactions for Others--Intra-Army)

PREPARED 93 MAR 24 CROSS-DISBURSING REPORT U S ARMY DSSN: 6385 RCS CSCFA-110

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
DEPT FT	FY	BASIC SYMBOL	LIMIT	PY	RD	FUNDED STA NO	T/L NO	DO M/Y	DO VOU NO	PE	AMOUNT
97	1	0100	4670	1	0	004557	F3	033	234646		23.97
											23.97 *
97	1	0100	6002	1	0	091312	F3	033	840430		115.68
											115.68 *
											320,788.03 **
											139.65***
											320,788.03****

(12)

POC - JOHN DOE DSN 699-1234 COMMERCIAL (317)542-1234
--

Completion instructions

- (1) Other services/agencies department (for example, 17, 57, 97) will appear in numerical sequence.
 - (2) Fiscal year.
 - (3) Basic symbol.
 - (4) Limit of basic symbol and department.
 - (5) Program year.
 - (6) Reimbursement designator code (0 or 7).
 - (7) Fiscal station number of other service/agency.
 - (8) Army DSSN transmittal letter number.
 - (9) Disbursing month and year (calendar month--two position; fiscal year--one position).
 - (10) Voucher number.
 - (11) Amount.
 - (12) Telephone number (AUTOVON or commercial) and a point of contact of the paying FAO. This entry may be made by using a rubber stamp.
- * Appropriation/limitation total.
 ** Reimbursement designator total.
 *** Department total.
 ****Army DSSN total for CSCFA-110 report.

Figure 29-3. Sample RCS CSCFA-110 (Cross-Disbursing Report)

Status of Reimbursements
RCS CSCFA-112

Parts I and II--Funded/Automatic

Period Ended Dec 31, 1993

FROM FSN 012123

APPROVING OFFICER

Appropriation 2132020 0000 Allotment Serial 9605

Program project source	Annual reimbursement program	Orders received	Reimbursements earned	Reimbursements collected	Reimbursements receivable end of period	Unfilled orders end of period
100--Intra-Army	\$200,000.00	\$60,000.00	\$57,500.00	\$57,500.00	\$0.00	\$2,500.00
240--Other Army	\$215,000.00	\$65,000.00	\$69,100.00	\$41,100.00	\$28,000.00	\$4,100.00
816--O/Fed Agencies	\$100,000.00	\$25,000.00	\$20,750.00	\$15,500.00	\$5,250.00	\$4,250.00
904--Non-Federal	\$50,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00
200000	\$565,000.00	\$165,000.00	\$162,350.00	\$129,000.00	\$33,250.00	\$2,650.00
210--Other Army	\$110,000.00	\$43,000.00	\$33,000.00	\$33,000.00	\$0.00	\$10,000.00
816--O/Fed Agencies	\$127,000.00	\$32,000.00	\$29,500.00	\$21,400.00	\$8,100.00	\$2,500.00
720000	\$237,000.00	\$75,000.00	\$62,500.00	\$54,400.00	\$8,100.00	\$12,500.00
	\$802,000.00	\$240,000.00	\$224,850.00	\$183,500.00	\$41,350.00	\$15,150.00

Current Month Reimbursements Collected

By this station	\$90,611.11
By others	\$0.00
By interfund	

Transfers for Collection

Total	\$3,702.00	\$13,701.00
Source code 932	\$1,234.00	\$4,567.00
Source code 940	\$1,234.00	\$4,567.00
Source code 934	\$1,234.00	\$4,567.00

End of report

Figure 29-4. Sample RCS CSCFA-112, parts I and II

Figure 29-4. Completion instructions for RCS CSCFA-112 report, Parts I and II.

1. **Program project source.**Show the appropriation symbol, applicable budget programs, projects, and reimbursement source codes. Monthly reports for all appropriations will be at the detail source code level (for example, 210, 229, 232).
2. **Annual reimbursement program.**Show the anticipated orders for the FY.
 - a. **Funded reimbursable orders.** Show the anticipated funded orders regardless of the amount of funded reimbursement authority received. In the event the funded reimbursement authority received will not be sufficient to cover orders anticipated, take action to request the additional authority. When reporting prior year annual appropriations or prior program years for no-year appropriations, this column is left blank. The amounts shown in this column will be updated each month as appropriate.
 - b. **Automatic reimbursable orders.** Automatic reimbursable orders must not be greater than the annual reimbursement program. When reporting prior year annual appropriations or prior program years for no-year appropriations, this column is left blank.
3. **Orders received.**Show the amount of funded reimbursement orders received (Part I) or the amount of automatic reimbursement orders received (Part II).
4. **Reimbursements earned.**Report the amount of funded reimbursements earned (Part I)/automatic reimbursements earned (Part II) based on materials and services actually furnished (delivered) or work performed (costs incurred).
5. **Reimbursements collected.**Report the amount of funded reimbursements collected (Part I) and automatic reimbursements earned (Part II). Reimbursements "transferred for collection" are included in the reimbursements collected--funded column on Part I with the current month portion identified in a separate footnote item. The amount of reimbursements transferred for collection is identified with the following detail source codes: property disposal operation--940, laundry and dry cleaning reimbursements--932, and grazing--934. These transfers for collection will be reported monthly. The amounts will be cumulative for the FY.
6. **Reimbursements receivable-end of period.**The amount of reimbursements earned but uncollected at the end of the reporting period is shown in this column. In reports covering prior FYs or prior program years, the receivable balance as of the previous September 30 is included in this computation.
7. **Unfilled orders-end of period.**Report the amount of unfilled orders at the end of the reporting period in this column. The amount is computed by subtracting reimbursements earned from orders received. In reports covering prior FYs or prior program years, the unfilled orders balance as of the previous September 30 is included in the computation.
8. **Current month reimbursements collected.**Report reimbursements collected during the current month. Indicate the type of collection in a footnote (memo) entry on the report (by this station, by others, by interfund).
9. **Transfers for collection.**Reimbursements transferred for collection during the current month and FYTD are shown as an additional footnote on the report. FYTD amounts will be reported using transaction report codes: CJ for laundry, CK for property disposal, and CL for grazing.

Status of Approved Resources
As Of Dec 31, 1993
Section 1: Source of Funding--Direct (D)
Schedule 1: Primary Data

RCS*CSCFA-218

OA	FSN	ASN	APPN	LIMIT	UIC					
11	12102	6814	2132020	0000	WIEXAA	1J	1D	1K	37	38
	AMS	EOR				OBLIGATIONS*	DEOBLIGATIONS*	DISBURSEMENTS	END STRENGTH	MAN -MONTHS
814752.20000		211C				68,078.98	.00	18,941.53		
		211E				450.00	.00	.00		
		XXXX				68,528.98	.00	18,941.53		
879732.40000		211C				42,232.20	.00	9,522.50		
		2572				643.00	.00	.00		
		XXXX				43,232.20	.00	9,522.50		
UIC TOTAL						111,761.18	.00	28,464.03	00	00
	AMS	EOR	1A PROGRAM	1C FUNDS RECD	1P COMMIT out-standing					
XXXXXXXXXX		****	8,028,000.00	7,328,000.00	00					
810000.0000		****	\$\$	\$\$	\$\$					
814752.0000		211C	.00	.00	00	68,078.98	.00	18,941.53		
		211E	.00	.00	00	450.00		.00		
81****.****		****	8,028,000.00	7,328,000.00	00	68,528.98	.00	18,941.53	NN	NN
870000.0000		****	225,000.00	225,000.00	00					
879732.0000		211C	.00	.00	00	42,589.20	.00	9,522.50		
		2572				643.00	.00	.00		
87****.****			225,000.00	225,000.00	00	43,232.20	.00	9,522.50		
LIMITATION			8,253,000.00	7,553,000.00	00	111,761.18	.00	28,464.03	00	00
APPROPRIATION			8,253,000.00	7,553,000.00	00	111,761.18	.00	28,464.03	00	00

MEMORANDUM DATA

CURRENT MONTH DISBURSEMENTS			UNDELIVERED ORDERS -1S-	76,878.53
THIS STATION	1M	549,903.54	INSIDE GOVERNMENT (QUARTERLY)-1	75,778.53
OTHER	LM	4,182.14	OUTSIDE GOVERNMENT (QUARTERLY)-2	1,100.00
INTERFUND	1N	.00	ACCOUNTS PAYABLE -1V-	401,521.77
TOTAL		554,085.68	INSIDE GOVERNMENT (QUARTERLY)-1	400,000.00
			OUTSIDE GOVERNMENT (QUARTERLY)-2	1,521.77

*On a quarterly basis, these will be reported on the output record as inside/outside Government. (See schedule 3.)

ADVANCES

ADVANCES/GRANTS NON-GOVERNMENT (16)	.00
CONTRACTS NON-GOVERNMENT (17)	.00
ALL OTHERS	
GOVERNMENT (18)	.00
NON-GOVERNMENT (19)	.00

Figure 29-5. Sample RCS CSCFA-218 (Status of Approved Resources), Section 1, Schedule 1

Figure 29-5. Preparation instructions for RCS CSCFA-218.

1. Enter the heading as shown. The date will be shown as calendar date (MMM DD, YYYY).
Use appropriate Section line:
Section 1: Source of Funding--Direct (D).
Section 2: Source of Funding--Funded (F).
Section 3: Source of Funding--Automatic (A).
Section 4: Military Personnel Expense.
2. Funded operating agency.
3. Fiscal station of the installation.
4. Allotment serial number of the funds being reported.
5. Appropriation.
6. Four-digit limit, if applicable (for FMS, 1st two positions is country code).
7. Unit identification code, if applicable (not used for FMS).
8. AMS.
 - a. For unexpired appropriation, the level prescribed in AR 37-100-FY.
 - b. For expired appropriations, the level reported on the Schedule of Approved Program/Funds and Unliquidated Obligations.
 - c. For FMS, 1st six positions is used for case/line.
9. EOR.
 - a. Four digits for unexpired appropriations and National Guard and Reserve pay appropriations.
 - b. Two digits for expired appropriations.
10. Budget execution amounts. Dollar values of obligations, deobligations, and disbursements. (TRCs are included only to show the correlation to the DDN submission. Use of the TRCs is optional on hard-copy report submission.)
11. Manpower information from the payroll system (not required for FMS).
12. Shows the subtotals and totals required for the report.
 - a. For FMS subtotals must be furnished at country/case/line and country level.
 - b. For FMS totals must be furnished for each OA, FSN and ASN.
13. A memorandum breakout of the current month disbursements by this station, other stations, and interfund.
14. A memorandum breakout of accrual information. Shows undelivered orders inside and outside of Government and accounts payable inside and outside of Government.
15. A memorandum breakout of advances to contractors and others both non-Government and Government.

Status of Approved Resources
as of Dec 31, 1993
Section 1: Source of Funding--Direct (D)
Schedule 2: Expenses

OA	FSN	ASN	APPN	LIMIT	UIC	
57	012102	1036	2137025	0000	W1EXAA	
	AMS				EOR	EXPENSES
191227.00					2574	46.80
					XXXX	46.80
191316.00					2573	3,516.85
					2574	1,334.53
					****	4,851.38
UIC TOTAL						4,898.18
191227.****					2574	46.80
					****	46.80
191316.****					2573	3,516.85
					2574	1,334.53
						4,851.38
19****.****						4,898.18
LIMITATION						4,898.18
APPROPRIATION						4,898.18

Preparation instructions

- 1-9. Same as instructions for figure 29-5.
- 10. Expenses reported for each EOR, cumulative for current year.
- 11. Shows the subtotals and totals required for the report.

Figure 29-6. Sample RCS CSCFA-218 (Status of Approved Resources), Section 1, Schedule 2

Status of Approved Resources
 As Of Dec 31, 1993
 Section 1: Source of Funding--Direct (D)
 Schedule 3: Quarterly Schedule of Obligations and Deobligations

OA	FSN	ASN	APPN	LIMIT	UIC						
11	12102	6714	2132020	0000	W1EXAA						
						1J		1D			
						OBLIGATIONS			DEOBLIGATIONS		
						1	2	1	2		
						INSIDE	OUTSIDE	INSIDE	OUTSIDE		
						GOVERNMENT	GOVERNMENT	GOVERNMENT	GOVERNMENT	TOTAL	TOTAL
	AMS		EOR								
815778.K2000			2319			3,000.00	446.04	.00	.00	3,446.04	.00
			2572			1,900,000.00	62,804.00	.00	.00	1,962,804.00	.00
815778.K3000			2781			237,000.00	621.54	.00	.00	237,621.54	.00
UIC TOTAL						2,140,000.00	63,871.58	.00	.00	2,203,871.58	.00
815778.*****						3,000.00	446.04	.00	.00	3,446.04	.00
						1,900,000.00	62,804.00	.00	.00	1,962,804.00	.00
						237,000.00	621.54	.00	.00	237,621.54	.00
81****.*****						2,140,000.00	63,871.58	.00	.00	2,203,871.58	.00
LIMITATION						2,140,000.00	63,871.58	.00	.00	2,203,871.58	.00
APPROPRIATION						2,140,000.00	63,871.58	.00	.00	2,203,871.58	.00

Figure 29-7. Preparation instructions for RCS CSCFA-218, Section 1, Schedule 3.

- 1-9. Same as instructions for figure 29-5.
- 10. Obligations showing the inside and outside Government breakout.
- 11. Recovery (deobligation) showing the inside and outside Government breakout.
- 12. Shows the subtotals and totals required for the report.

Figure 29-7. Sample RCS CSCFA-218 (Status of Approved Resources), Section 1, Schedule 3

STATUS OF APPROVED RESOURCES

As Of Dec 31, 1993

SECTION 1: SOURCE OF FUNDING--DIRECT (D)

SCHEDULE 4: ANNUAL SCHEDULE OF UNOBLIGATED FUNDS AND UNLIQUIDATED OBLIGATIONS

OA	FSN	ASN	APPN	LIMIT	UIC		
11	12102	6714	2132020	0000	WATSON		
						ZB	ZE
						UNOBLIGATED FUNDS	UNLIQUIDATED OBLIGATIONS
		AMS					
		814752.20000				32,021.02	50,078.02
		879732.40000				57,500.00	21,589.00
		UIC TOTAL				89,521.02	71,667.02
		814752				32,021.02	50,078.02
		****81				32,021.02	50,078.02
		879732				57,500.00	21,589.00
		****87				57,500.00	21,589.00
		TOTAL LIMITATION				89,521.02	71,667.02
		TOTAL APPROPRIATION				89,521.02	71,667.02

Figure 29-8. Preparation instructions for RCS CSCFA-218, Section 1, Schedule 4.

- 1-8. Same as instructions for figure 29-5.
- 9. Unobligated funds available.
- 10. Unliquidated obligations.
- 11. Shows the subtotals and totals required for the report.

Figure 29-8. Sample RCS CSCFA-218 (Status of Approved Resources), section 1, schedule 4

STATUS OF APPROVED RESOURCES

SECTION 1: SOURCE OF FUNDING - DIRECT (D)

SCHEDULE 5: FOREIGN CURRENCY (DOC) BELGIUM - BELGIAN FRANC

OA	FSN	ASN	APPN	PY	LIMIT	UIC				
26	091052	2065	21 32020	0	0000	W373AA				
							1J	1D	1K	ZE
AMS							EOR OBLIGATIONS	RECOVERY	DISBURSEMENTS	UNLIQUIDATED OBLIGATIONS
722892.10				2885	64,000.00			.00	.00	64,000.00
722892.10				****	64,000.00			.00	.00	64,000.00
722892.20				2885	60,000.00			.00	.00	60,000.00
722892.20				****	60,000.00			.00	.00	60,000.00
722892.40				2885	104,400.00			.00	.00	104,400.00
722892.40				****	104,400.00			.00	.00	104,400.00
TOTAL BELGIUM-BELGIAN FRANC					228,400.00			.00	.00	228,400.00

Figure 29-9. Preparation instructions for RCS CSCFA-218, Status of Approved Resources, Section 1, Schedule 5

- 1-9. Same as figure 29-5.
10. Foreign currency identification.
11. Foreign currency impacted obligation, recovery, disbursement, and unliquidated obligation balances.
12. Shows subtotals and totals required for the report.

Figure 29-9. Sample RCS CSCFA-218 (Status of Approved Resources, Section 1, Schedule 5).

STATUS OF APPROVED RESOURCES
As Of Dec 31,1993
SECTION 4: MILITARY PERSONNEL EXPENSES

OA	FSN	ASN	APPN	LIMIT	UIC
XX	XXXXX	XXXX	XX XXXXX	XXXX	XXXXXX
				33	
	AMS	EOR	DIRECT (D)	33	FUNDED (F)
				33	AUTOMATIC (A)
208018.00000		0000	34,914.00		.00
815796.B0000		0000	13,178.00		.00
815796.D0000		0000	8,492.00		.00
Limitation Total			56,584.00		.00
Appropriation Total			56,584.00		.00

Figure 29-10. Preparation instructions for RCS CSCFA-218, Section 4, Schedule 4.

- 1-9. Same as instructions for figure 29-5.
- 10. Direct, funded, and automatic military personnel expenses.
- 11. Shows the subtotals and totals required for the report.

Figure 29-10. Sample RCS CSCFA-218 (Status of Approved Resources), Schedule 4

INTERNATIONAL BALANCE OF PAYMENTS
DISBURSEMENTS AND COLLECTIONS

QUARTER ENDED REPORTS CONTROL SYMBOL

RCS CSCFA-239

DATE PAGE NO. NO. OF PAGES

TO: (Supervisory AO/DIAO)

ACCT. OFFICE NO. D.O. SYMBOL

FROM:

APPROVING OFFICER

APPROPRIATION FUND OR RECEIPT ACCOUNT SYMBOL	OPERATING AGENCY CODE	COLLECTION SYMBOL, SOURCE CODE AND/OR PROJECT ACCOUNT SYMBOL	ELEMENTS OF RES. (Ob. Cl. CODE)	COUNTRY AND ORG CODE	AMOUNT
a	b	c	d	e	f
PART IA					
Disbursements					
(Net of refunds)					
21*2010	01	P1010		GY	10,707.80
21*2010	01	P1300		FR	14,120.20
21*2010	01	P1510	213	GY	739.00
21*2020	81	P2000	110	FR	5,640.00
21*2020	87	P2000	280	IT	680.00
21*2020	87	P9500	160	GY	12,440.00
M21*2020	87	P9500	231	SR	24,375.00
21X2030 7	81	P4000		TK	10,525.00
21X2030 5	87	P4000		IT	5,289.37
21X2040	13	P5700	261	UK	8,417.96
F21X2040	08	P6700	240	IT	85,723.47
21X2060	18	P3124	212	GY	25.92
A21*2065	54	P3712	212	GY	55.74
21*2070	32	P3213	110	FR	9,282.48
21X0700	87	P1900	211	GY	210,525.00
21-11*1080.0**1	81	POLIA	220	IT	41,549.64
21X3970.0941	87	P0200	280	GY	190,378.00
21*2700.0002	32	P8713	251	RK	8,000.00
97-11*1080.0001		P*R10	110	FR	3,000.00
97*0102.0100	01	P2501	420	GY	29,000.00
97*0400.1301	13		410	GY	30,000.00

Figure 29-11. Sample RCS CSCFA-239 (International Balance of Payments--Disbursements and Collections)

Figure 29-11.--Preparation instructions for completing RCS CSCFA-239.

- a. Enter the symbol of each appropriation, fund, and receipt account for which transactions have been processed during the period being reported. For DBOF-SMA and DBOF-DMA, show each limitation separately. For MAP appropriations, show each administrative limitation separately (third digit of limit); that is, **1, **2, **3, and 6. For DOD appropriations, show each appropriation limitation suffix separately.
- b. Enter the OA code of transactions being reported. The OA of the installation where funds are cited on "transactions for others" will be reported in this column instead of OA 90. For Air Force cross-disbursing transactions, the OA of the Air Force command where funds are affected will be shown for specific allotment codes only. The OA on an Air Force voucher is the fourth and fifth digits of the specific allotment code.
- c. Enter the project accounts. For appropriation 21*2020, show sub-program; for appropriation 21*2040, show budget program instead of project. For appropriation reimbursements, enter the collection symbol "C" and the source code. Include also the symbol "R" and those source codes used with certain transactions under general, special, and trust fund receipt accounts and symbol "C" with source codes for deposit fund accounts. For transactions under Retired Pay and Claims Appropriations, show allotment numbers instead of project numbers.
- d. The element of resource (EOR) codes for transactions being reported under the accounts identified in column a will be shown (except for DBOF-SMA transactions, military pay appropriation 21*2010 transactions (EOR codes will be shown for BPs 1300, 1400 and 1500) and deposit fund account transactions). For reimbursement transactions entering the IBOP (that is, citing country codes other than United States), only EORs 1100, 1400, 1600, and 1800 will be shown. No EOR codes will be shown for reimbursement transactions coded "U.S. Only". Only "M" account transactions under OMA that enter IBOP will show EOR codes.
- e. Enter the country codes to be reported under each account identified in columns a, b, c, and d.
- f. Enter the amount for each line item. Where refunds exceed disbursements for a particular line item in Part I, or collections exceed repayments for a particular line item in Part II, such amounts will be a credit (Cr) figure.

Note: For Part IV, in column e, use the identifying numeric code (from table 29-13) immediately preceding the country code, for the supplemental data being reported.

SELECTED DEPOSIT AND RECEIPT ACCOUNT ANALYSIS REPORT - RCS CSCFA-305

FROM: Finance and Accounting Officer	TO: Commander	Period Ending:
U. S. Army Garrison (Panama)	DFAS-IN	January 31, 1993
Attn: SOGA-RM-FAR	DFAS-IN-ADA	
APO Miami 34004-5000	Indianapolis, IN 46249-1336	
DSSN 6342		

Voucher Number	Accounting Date on Voucher	Accounting Classification	Amount	Special Data
002216	21 Jan 93	21X6001 22-C S99999	33.20	John Doe, 123-45-6789, Miscellaneous items, Disposal Date - 20 Jan 93
002288	23 Jan 93	21X6002 22-C S99999	32.81	Jane Doe, 123-45-6789, Date of Death - 20 Jan 93
002168	21 Jan 93	21X6031 22-C S99999	20.20	Tom Smith, 123-45-6789
002169	22 Jan 93	21*6060 22-C S99999	25.10	Jim Jones, 123-45-6789, Date of Death - 21 Jan 93
002221	24 Jan 87	20X6133 20-C S99999	550.10	Ima Peach, 123-45-6789
002227	26 Jan 87	21R2813	858.04	XYZ Corporation

Figure 29-12. Completion instructions by number

- (1) Name and address of preparing installation.
- (2) Address where report is to be mailed.
- (3) Month/day/year covered by this report.
- (4) Disbursement/collection voucher number.
- (5) Accounting date from voucher.
- (6) Accounting classification (see AR 37-100-FY).
- (7) Amount of disbursement/collection.
- (8) Special data for this account are name and SSN of individual (if known), description of property, and date of disposal.
- (9) Special data for this account are name and SSN of individual, date of death (if known), or other status of individual.
- (10) Special data for this account are name and SSN of individual.
- (11) Special data for this account are name and SSN of individual and date of death.
- (12) Special data for this account are name and SSN of individual.
- (13) Special data for this account is name of enterprise (corporation/company).

NOTE: Entries should be grouped (not consolidated) by accounting classification.

Figure 29-12. Sample RCS CSCFA-305 (Selected Deposit and Receipt Account Analysis)

Figure 29-13, 29-14, 29-15, 29-16. Not used.

(Branch office name)
Statement 6--Reimbursable Issues

Customer	Current fiscal year (19) Actual to date
1. This department.	
A. MIL PER, Army.	165,655,376.49
B. OPER & Maint, Army.	559,412,342.74
C. National Guard.	25,000,719.64
D. Reserve Personnel, Army.	21,983,748.72
E. Oper & Maint, Army Reserve.	40,020,842.07
F. Procurement Appns.	5,400.39
G. RDTE.	5,805,490.62
H. All other.	3,890,278.39
I. Total.	821,774,199.06
2. Other agencies of DOD.	
A. Navy.	270,086.57
B. Air Force.	1,743,533.74
C. Marine Corps.	689,164.92
D. DBOF-DMA.	
E. DBOF-SMA, USAREUR Division.	
F. DBOF-SMA, USAEIGHT Division.	
G. DBOF-SMA, TRADOC Division.	463,555.18
H. DBOF-SMA, FORSCOM Division.	
I. DBOF-SMA, USARPAC Division.	
J. DBOF-SMA, USAMC Installation Division.	
K. DBOF-SMA, USAMC Division.	
L. DBOF-SMA, USARSO Division.	
M. Other DBOF Business Areas.	
N. Defense Logistics Agency.	665,752.72
O. MAP (002) and (004 CODE C).	
P. MAP--all other.	254,817.20
Q. All other.	
R. Total.	4,086,910.33

Figure 29-17. Sample - Statement 6--Reimbursable Issues

Statement 6--Reimbursable Issues(continued)

Customer	Current fiscal year (19) Actual to date
3. Other U.S. Government agencies.	
A. Dept of State.	1,138.42
B. U.S. Coast Guard.	63,083.60
C. Veterans Administration.	9,130.05
D. General Services Administration.	
E. Corps of Civil Engineers.	4,963,757.32
F. Dept of Education.	9,766.63
G. Atomic Energy Commission.	
H. All other.	1,617,376.78
J. Total.	6,664,252.80
4. Foreign military sales.	
A. FMS (supply support arrangements).	37.88
B. FMS (all other).	137,822.64
C. Total.	137,860.52
5. All other.	
A. Cash sales.	8,135,872.87
B. Nonappropriated funds.	3,323,794.30
C. All other.	125,648.64
D. Total.	11,585,315.81
6. Reimbursable issues--total	844,248,538.52
7. Sales credits and allowances.	
A. Materiel returns credits applied.	39,003,769.54
B. Allowance granted for stock losses.	
C. Price reduction on sales.	1,900,239.34
8. Reimbursable issues--total--net	803,344,529.64
9. Issues against stock withdrawal authority.	52,547.40

Figure 29-17. Sample Statement 6--Reimbursable Issues) - continued

Figure 29-17. Preparation instructions for completing Statement 6--Reimbursable Issues).

Column and description

- 1. This department.** Report on separate lines the amount for each separate DA appropriation, DBOF-SMA, DBOF-DMA, or other DA funds.
- 2. Other agencies of DoD.** Report on separate lines the amount for each of the other components by department or agency name, MPA(002) and (004 Code C), and MAP all other components.
- 3. Other U.S. Government agencies.** Report on separate lines the amount for each of the other Government agencies, by agency name.
- 4. Foreign military sales.** Report on separate lines the amount for FMS--Supply Support Arrangements and FMS--all other, under provisions of the Foreign Military Sales Act of 1968.
- 5. All other.** Report on separate lines the amount of cash sales and reimbursable issues made to--
 - a. Foreign, State, and municipal governments.
 - b. Nonappropriated funds.
 - c. National Association for the Promotion of Rifle Practice.
 - d. Boy and Girl Scouts.
 - e. Similar organizations.
- 6. Reimbursable issues (net).** Sum of lines 1I, 2R, 3J, 4C, and 5C. It must equal the balances from Account 5101.0 - Revenue from Cost of Goods Sold-DBOF.
- 7. Sales credits and allowances.**
 - a. Materiel returns credits applied. Balance from a subaccount to Account 7291.0 - Inventory Losses or Adjustments.
 - b. Allowances granted for stock losses. Balance from a subaccount to Account 7291.0 - Inventory Losses or Adjustments (USAMC Wholesale Division only).
 - c. Price reduction on sales. Balance from a subaccount to Account 7291.0 - Inventory Losses or Adjustments.
- 8.Reimbursable Issues--net.** Line 6 minus lines 7a, b, and c.
9. Issues against stock withdrawal authority. Net change in GLAC 2311.0 - Unearned Revenue from Government Agencies and Funds, and from a subaccount to GLAC 3231.0 - Transfers--Out to Others Without Reimbursement.

Figure 29-18, 29-19, 29-20, 29-21, 29-22, 29-23 not used.

Treaty-related Costs--Panama Canal

Period ending 30 Sep 86

Section I. OMA (21*2020)

OA	AMSCO	O/C	Annual program	Direct obligation plan	Actual direct obligations	Actual reimbursable obligations	Cumulative obligations	Military personnel expense
74	208011.0	11	--	--	820.84	--	820.84	--
		21	--	--	994.00	--	994.00	--
	208011	**	1,821.00	1,821.00	1,814.84	--	1,814.84	--
	200000		1,821.00	1,821.00	1,814.84	--	1,814.84	--
	846761.1	21	--	--	49,427.38	--	49,427.38	--
		25	--	--	11,839.00	--	11,839.00	--
	846761	**	313,478.00	313,478.00	61,266.38	--	61,266.38	--
	840000		313,478.00	313,478.00	61,266.38	--	61,266.38	--
	2132020		315,299.00	315,299.00	63,081.22	--	63,081.22	--

<u>Memorandum manpower data</u>				<u>Gross obligations incurred in Panama</u>	
Civilian spaces		Military spaces		Treaty-related direct obligations	\$63,081.22
Auth	End strength	Authorized	End strength	Treaty-related reimbursable obligations	--
10	10	50	42	Non-treaty direct obligations	--
				Non-treaty reimbursable obligations	--
				Gross obligations incurred	\$63,081.22

Note: Section II, RDTE, and Section V, Family Housing, are in this same format.

Preparation instructions.

- (1) The OA funding the transaction.
- (2) The first seven positions of AMSCO per AR 37-100-FY.
- (3) Data reported will be at the first two positions of the EOR codes per AR 37-100-FY.
- (4) The values reported in this column must agree with amounts shown in FADs for total annual program (both direct and reimbursable) for treaty-related functions.
- (5) Cumulative direct monthly obligation plan for treaty-related functions.
- (6) FYTD direct obligations for treaty-related functions.
- (7) FYTD reimbursable obligations for treaty-related functions.
- (8) Total of actual direct and actual reimbursable obligations reported in columns (6) and (7).
- (9) Military personnel expenses computed using the standard rates for costing military personnel services.
- (10) The appropriate civilian and military manpower data and gross obligation data.

Figure 29-24. Sample of RCS DD COMP(AR)-1536 Treaty-Related costs--Panama Canal--Section I--OMA (21*2020)

 Section III. OPA-financed equipment

OA	AMSCO	Equipment costs
00	5212.0000	59,800

Preparation instructions

- (1) The OA funding the transaction.
- (2) The AMSCO of the equipment procured.
- (3) The current standard price of equipment received and recorded as unfunded costs. A journal voucher, including supporting documentation, will be prepared and input for items not processed through inventory accounting systems.

Figure 29-25. Sample of RCS DD COMP(AR)-1536 Treaty-Related Costs--Panama Canal--Section III. OPA-finance equipment

Treaty-related Costs--Panama Canal

Period ending Sep 30, 1993

Section IV. MCA (21*2050)

Project No.

OA	Program budget account	O/C	Direct Obligations	Reimbursable obligations	Cumulative obligations
	P6700	25	--	11,958.25	11,958.25

Gross obligations incurred in Panama

Treaty-related direct obligations	
Treaty-related reimbursable obligations	11,958.25
Non-treaty direct obligations	
Non-treaty reimbursable obligations	
Gross obligations incurred	11,958.25

Preparation instructions

(A separate section IV will be submitted for each ongoing MCA project.)

- (1) The OA funding the transaction.
- (2) The budget program account applicable to the MCA project per AR 37-100-FY.
- (3) The first two positions of the EOR codes per AR 37-100-FY.
- (4) The actual direct obligations identified to treaty-related MCA projects.
- (5) The actual reimbursable obligations incurred by the MCA appropriation in support of treaty-related projects.
- (6) The total of actual direct and actual reimbursable obligations reported in columns (4) and (5).
- (7) The last page for section IV for MCA projects will show memorandum gross obligation data.

Figure 29-26. Sample of RCS DD COMP(AR)-1536 Treaty-Related Costs--Panama Canal--Section IV. MCA (21*2050)

OPERATING AGENCY
PROMPT PAYMENT REPORT
APPROPRIATED, NONAPPROPRIATED, CIVIL WORKS FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 19**

	Applicable PPA Code or EOR			
	Cumulative Fiscal Year to Date			
	Appropriated		Nonappropriated	
	NFV	FV	NFV	FV
A. Total Invoices Paid:				
1. Invoices Paid Subject to the Prompt Payment Act and OMB Circular A-125				
a. Dollar Amount of Invoice	6B	GB	MB	RB
b. Number	1B	DB	AB	KB
2. Invoices Paid Not Subject to the Prompt Payment Act and OMB Circular A-125.				
a. Dollar Amount of Invoice	6A-6B	GA-GB	MA-MB	RA-RB
b. Number	1A-1B	DA-DB	AA-AB	KA-KB
B. Invoices Paid Late: ¹				
1. Dollar Amount of Invoices	6C	GC	MC	RC
2. Number (sum of B.3.b and B.6.a.(2))	1C	DC	AC	KC
3. Interest Penalties Paid:				
a. Dollar Amount ⁴	43**	43**	NA	NA
b. Number	2A	EA	BA	LA
4. Additional Penalties Paid for Failure to Pay Interest Penalties.				
a. Dollar Amount	43DA	43DB	MK	RK
b. Number	1G	DG	AG	KG
5. Reasons why interest or other late payment penalties were incurred.				
a. Delay in Paying Office's Receipt of:				
(1) Receiving Report	() 2C	() EC	() BC	() LC
(2) Invoice	() 2D	() ED	() BD	() LD
(3) Purchase Order or Contract	() 2B	() EB	() BB	() LB
b. Delay or Error by Paying Office in:				
(1) Taking Discount	() 2E	() EE	() BE	() LE
(2) Notifying Vendor of Defective Invoice	() 2F	() EF	() BF	() LF
(3) Computer System Processing	() 2G	() EG	() BG	() LG
(4) Other System Processing	() 2H+ 2I+2J	() EH+ EI+EJ	() BH	() LH
6. Interest and other late payment penalties that were due but not paid:				
a. Total:				
(1) Interest Dollars (Sum of B.6.b.(1) and B.6.c.(1))	7J	HJ	NJ	SJ
(2) Number (Sum of B.6.b.(2) and B.6.c.(2))	2K	EK	BK	LK
b. Because Payment less than \$1.00.				
(1) Interest Dollars	7K	HK	NK	SK
(2) Number	2L	EL	BL	LL

Figure 29-27. Prompt Payment Report (Appropriated/Nonappropriated/Civil Works)

**OPERATING AGENCY
PROMPT PAYMENT REPORT
APPROPRIATED, NONAPPROPRIATED, CIVIL WORKS FUNDS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 19***

	Applicable PPA Code or EOR			
	Cumulative Fiscal Year to Date			
	Appropriated		Nonappropriated	
	NFV	FV	NFV	FV
c. For Other Reasons:				
(1) Interest Dollars	7L	HL	NL	SL
(2) Number	2M	EM	BM	LM
(3) Specify reason(s):				
a. _____				
b. _____				
c. _____				
d. _____				
e. _____				
C. Payments Made 1 to 15 Days After Due Date: ³				
1. Dollar Amount	6D+6E	GD+GE	MD+ME	RD+RE
2. Number	1D+1E	DD+DE	AD+AE	KD+KE
D. Invoices Paid 8 Days, or More Before Due Date, Except When Cash Discounts Taken:				
1. Subject to a determination under Subsection 4.1. of OMB Circular A-125:				
a. Dollar Amount	6H	GH	MH	RH
b. Number	1F	DF	AF	KF
2. Not subject to a determination under Section 4.1. of OMB Circular A-125:				
a. Dollar Amount	6G+6I	GG+GI	MG+MI	RG+RI
b. Number	(2)	(2)	(2)	(2)
E. Discounts:				
1. Number Available	3A	FA	CA	QA
2. Number Taken	3B	FB	CB	QB
3. Number Not Taken Because Not Economically Justified	3C	FC	CC	QC
4. Reasons for failing to take economically justified discounts, in declining order of importance:				
a. _____				
b. _____				
c. _____				
d. _____				
e. _____				

**Figure 29-27. Prompt Payment Report (Appropriated/Nonappropriated/Civil Works) - continued
OPERATING AGENCY**

PROMPT PAYMENT REPORT
APPROPRIATED, NONAPPROPRIATED, CIVIL WORKS FUNDS(continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 19**

F. Progress Made:

On a separate sheet, describe specific achievements and problems during the FY in implementing the "Prompt Payment Act." Include a description of any agency experience in determining the most appropriate timing for release of payment authorization so that invoices are paid as close as possible to the due date without exceeding it.

Notes:

- ¹ For contracts before April 1 1989, include payments made after the grace period. For contracts dated on or after April 1 1989, include all payments made after the due date.
- ² Army's accounting system does not currently capture the required data. Data may be derived through statistical analysis
- ³ Applies to contracts awarded before April 1 1989, only.
- ⁴ See DA Pam 37-100-FY.

Figure 29-27. Prompt Payment Report (Appropriated/Nonappropriated/Civil Works) - continued

Figure 29-27 Prompt Payment Report - Appropriated/Non-Appropriated/Civil Works completion instructions

Line A. - Total Invoices Paid: These lines represent the dollar value and number of all payments made to commercial vendors. The lines exclude payments made to other Government agencies as well as individual Government employees.

Line A.1. - Payments Subject to the Prompt Payment Act. Included in this line are all commercial vendor payments except those falling within the following categories:

- Where state tariffs define the payment date and late payment fee.
- Where performing contractors are designated as foreign vendors.
- Where penalty payments are directed by legal rulings.
- Where payments are contract financing payments. A contract financing payment is disbursement of money to a contractor before acceptance of goods or services. Contract financing payments include the following:
 - Advance payments.

Line B.1. & 2- Invoices Paid Late -- Dollar Amount/Number. Payments made after the due date, giving both dollar amount and the number of payments.

Line B.3.a - Interest Penalties Paid -- Dollar Amount. Interest penalties can be charged to any applicable operating agency. The dollar values shown in the report address only those interest penalties reflected in the reporting entity's RCS CSCFA-218, status of approved resources report. If interest penalties are charged back to an entity for which the paying activity does not prepare a RCS CSCFA-218, the dollar values must be reported by the accounting activity that prepares the RCS CSCFA-218. Only interest penalties reflected in the report are those subject to the Prompt Payment Act. Interest charges resulting from legal rulings or state tariffs are charged to the elements of resource cited in the basic obligating document and are excluded from the prompt payment report.

Line B.3.b -- Number. With the exception of precertified vouchers processed for activities belonging to the National Guard Bureau (NGB), report the number of interest penalties paid through the major command AO/DIAO supervising the disbursing station, regardless of the operating agency cited in the interest penalty. Numbers of interest penalties paid applicable to NGB, must be reported to their respective AO/DIAO and are excluded from data reported to the AO/DIAO supervising the disbursing station.

Line B.5.a.(1) - Receiving Report. In accordance with published guidelines, activities must provide receiving reports to the FAO/DAO by the close of business on the day that is one half the payment period. Amendments to the Prompt Payment Act adopted in 1988, formulated the concept of constructive acceptance. The concept stipulates that unless otherwise specified in a contract, an item is deemed to have been accepted 7 calendar days after delivery, even if the receiving activity has not formally accepted the goods. Under the revised concept, payment due dates are computed using the earlier of the date of actual acceptance or the constructive acceptance date. If receiving reports are late based on the published criteria, and the payment is late, any resultant interest charges should cite this reason code.

Line B.5.a.(2) - Invoice. The vendor is responsible for submitting a proper invoice to the office designated in the contract. Computation for determining when payment is due, is the latter of actual acceptance if earlier than constructive, constructive acceptance, or receipt of the invoice in the designated office. If there is a problem with either timely invoice receipt or matching the invoice to the proper receiving report or contract, and the payment is late, interest charges should be reflected against this reason code.

Figure 29-27 Prompt Payment Report - Appropriated/Non-Appropriated/Civil Works completion instructions (continued)

Line B.5.a.(3) - Purchase Order or Contract. The procurement function is responsible for submitting contracts, amendments and purchase orders to the paying activity. If documents are not received at the paying activity 15 days prior to the computed due date, and an interest penalty has to be paid, this reason code should be cited.

Line B.5.b.(2) - Notifying Vendor of Defective Invoice. Federal Acquisition Regulations currently allow the FAO/DAO 7 days to determine that an invoice is 'defective' and return it to the vendor. If the return is not accomplished within the 7 days, the time in excess of 7 days must be deducted from the 30 day payment period allowed after the contractor resubmits the invoice. Interest penalties resulting from failure to process the defective invoice timely, should be reflected against this reason code.

Line B.6. -- Interest and Other Late Payment Penalties Due but Not Paid. This section should only reflect interest penalties due but not paid for vouchers subject to the Prompt Payment Act. Vouchers for foreign vendors or other government agencies are not subject to the Act. Interest penalties waived or returned by a vendor are not considered due and should be excluded from this report. Waivers from vendors must come after the interest was incurred. Interest cannot be waived in advance of payment.

Line B.6.c.(3) -- Specify Reason(s). Specify reasons for interest due but not paid. If the total value of interest due but not paid, specified as "other reasons", exceeds \$1,000, the reasons for the failure to pay the interest must be provided and a corresponding dollar value must be associated with each reason cited.

Line B.6.d.1&.2 -- Payments Made 8 Days or More Before the Due Date, Except Where Cash Discounts Are Taken. Early payments are currently defined as those made 8 or more days prior to the computed payment due date.

Line E. - Discounts. If an invoice offers multiple discount terms, discounts will not be considered lost until the last discount period has expired and no discount was exercised. Discounts are not to be reported on the prompt payment report as offered and lost if any of the following criteria have been met:

- The discount lost was \$10 or less and special handling was required to process the payment within the discount period.
- The supporting documents necessary to make the payment within the discount period reached the paying office 3 days or less before the discount period expired.

Line E.4. -- Reasons for Failing to Take Economically Justified Discounts in Declining Order of Importance. If the total value of discounts lost identified as "other reasons" exceeds \$1,000, each reason for failure to take a discount must be reflected and a corresponding dollar value must be associated with each reason cited.

**OPERATING AGENCY
 PROMPT PAYMENT REPORT APPROPRIATED, FMS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 19****

Applicable EOR

	Cumulative Fiscal Year to Date		
	Appropriated	FMS	Forgn Vendor
I. Payments made after the due date:			
A. Interest penalties paid:			
1. Dollar amount	\$ EOR 43A*	\$ EOR 43C*	\$ EOR 43G*
2. Reasons why interest penalties were incurred (dollar value of occurrences--total should agree with I.A.1.)			
a. Delay in Paying Office's receipt of:			
- Receiving report	\$ EOR 43AB	\$ EOR 43CB	\$ EOR 43GB
- Proper invoice	\$ EOR 43AC	\$ EOR 43CC	\$ EOR 43GC
- Purchase order or contract	\$ EOR 43AA	\$ EOR 43CA	\$ EOR 43GA
b. Delay or error by Paying Office in:			
- Computer or other system processing	\$ EOR 43AF	\$ EOR 43CF	\$ EOR 43GF
- Taking discount	\$ EOR 43AD	\$ EOR 43CD	\$ EOR 43GD
- Notifying vendor of defective invoice	\$ EOR 43AE	\$ EOR 43CE	\$ EOR 43GE
- Other delays within Paying Office	\$ EOR 43AG	\$ EOR 43CG	\$ EOR 43GG
c. Other reasons for delay			
- Postal Service delays	\$ EOR 43AH	\$ EOR 43CH	\$ EOR 43GH
- All other	\$ EOR 43AJ	\$ EOR 43CJ	\$ EOR 43GJ

Completion instructions

Line I, A.1--Interest penalties paid, Dollar amount. Interest penalties can cite any applicable OA. Dollar values shown in the report will address only those penalties reported in the RCS CSCFA-218. The only interest penalties reflected in the hardcopy report are those subject to the PPA. Interest charges stemming from legal rulings or state tariffs are charged to the EORs cited in the basic obligating document; they are excluded from the prompt payment report.

Line I.A.2--Reasons why interest penalties were incurred. Amounts for interest penalties must be reflected by reason on the annual hardcopy reports. DFAS-IN, Departmental Accounting Operations (DFAS-IN/AA) personnel will extract amounts reported in the RCS CSCFA-218 for obligations/ deobligations (TRCs 1J/1/D) and for EORs 43A* , 43C* or 43G* and compare the results to the prompt payment reports. Values on the hardcopy report and corresponding FTP records must agree.

Figure 29-28. Prompt Pay Report (Appropriated/FMS)

Requirement Control Symbol: DD-COMP (SA) 1466

Organization Name: _____

Report Date: _____

Description	Info 1	Info 2	Reimb	Non-Reimb	Total
Name of Person Protected			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Travel Dates	Start		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	End		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Trip Location	City		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	State		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personnel Services and Benefits	Military	NA			
	Civilian	NA			
Subsistence and Quarters	Military	NA			
	Civilian	NA			
Travel, Transportation of Persons, Per Diem, and Other Authorized Personnel Expense	Military	NA			
	Civilian	NA			
Transportation of Things		NA			
Rents, Communication and Utilities		NA			
Other Services, Supplies, Materials, and Utilities		NA			
Capital Assets		NA			
Other		NA			
Total		NA			

Figure 29-29. Sample spread sheet for RCS DD-COMP(SA) 1466 (Report of Costs in Support of Secret Service for Protective Assistance).

MEMORANDUM DATA FOR FOREST PRODUCTS PROGRAM

INSTALLATION OR FACILITY	STATE IN WHICH LOCATED	CUMULATIVE SALES FYTD	EXPENSES (OBLIG) FYTD
-----------------------------	---------------------------	--------------------------	--------------------------

Note:

If actual sales and/or obligations are applicable to more than one installation or facility, identify each installation or facility. Also, the "Cumulative Sales FYTD" represents only sales made by the installation or activity. Sales made by the Engineer District Offices are not included.

Figure 29-30. Sample Memorandum Data for the RCS CSCFA-218 Report.

**DEFENSE BUSINESS OPERATIONS FUND
WEEKLY FLASH REPORT ON FUND STATUS
(ACCT RPT (W) 1445-1)**

REPORTING COMPONENT WEEK ENDING

COMPONENT ID BUSINESS AREA ID DISBURSEMENTS COLLECTIONS

Instructions:

Component ID - Enter: "A" - Army
"N" - Navy
"F" - Air Force
"5" - Defense Agencies

Business Area ID - Enter: "A" - Depot Maintenance
"B" - Distribution Depots
"C" - Supply Management
"D" - Transportation
"E" - Base Support
"F" - Information Services
"G" - Printing Publication Services
"H" - Research & Development
"J" - Commissary Operations
"K" - Commissary Retail Stock
"L" - Financial Operations (DFAS)
"M" - Industrial Plant Equipment Service
"N" - Reutilization and Marketing Service
"P" - Technical Information Service
"Q" - Clothing Factory
"R" - Corporate Account (DoD)
"S" - Logistics Support Activities

NOTE: The valid Army Business Areas are "A" and "C".
Disbursements - Enter the DBOF Disbursements in dollars and cents.

Collections - Enter the DBOF Collections in dollars and cents.

Week Ending - Enter MMDDYY.

Figure 29-31. Format for facsimile submission of Acct Rpt (W) 1445-1 (Weekly DBOF Flash Report on Fund Status).

(1)
STATUS OF APPROVED RESOURCES
FOREIGN MILITARY SALES, DIRECT CITE
APPROPRIATION 97-11X8242
AS OF SEPTEMBER 30, 19XX
SCHEDULE 1: PRIMARY DATA

(2) OA 63	(3) FSN 01021	(4) ASN 1021	(5) CTRY	(6) CSE/LINE	(7) EOR	(8) FUNDS RECEIVED (1C)	(9) NET OBLIG (1J+1D)	(10) DISB (1K)	(11) CMT OUTSTAND (1P)
EG	JAQ004	0000				4,500.00	0.00	0.00	50.00
EG	JAQ004	25GZ				0.00	1,500.00	1,500.00	0.00
EG	JAQ005	0000				1,500.00	0.00	0.00	0.00
EG	JAQ005	26CB				0.00	500.00	200.00	0.00
(12) TOTAL EGJQA						6,000.00	2,000.00	1,700.00	50.00
EG	UAI001	0000				3,300.00	0.00	0.00	100.00
EG	UAI001	25GZ				0.00	2,100.00	2,000.00	0.00
(12) TOTAL EGUAI						3,300.00	2,100.00	2,000.00	100.00
(12) TOTAL CTRY EG						9,300.00	4,100.00	3,700.00	150.00
GR	WIX001	0000				6,300.00	0.00	0.00	150.00
GR	WIX001	26CB				0.00	3,100.00	1,000.00	0.00
(12) TOTAL GRWIX						6,300.00	3,100.00	1,000.00	150.00
(12) TOTAL CTRY GR						6,300.00	3,100.00	1,000.00	150.00
(13) TOTAL ASN 1021						15,600.00	7,200.00	4,700.00	300.00

Figure 29-32. Sample RCS CSCFA-218 (Status of Approved Resources), Section 1, Schedule 1 (FMS)

Figure 29-32. Preparation instructions for RCS CSCFA-218, (Status of Approved Resources), Section 1, Schedule 1 (FMS).

- (1) Enter the heading as shown. The date will be shown as calendar date (Month DD, YYYY).
- (2) Funded Operating Agency (OA).
- (3) Fiscal Station (FSN).
- (4) Allotment serial number (ASN) of the funds being reported.
- (5) First two positions of the limitation.
- (6) Positions one through six of the Army Management Structure Code (AMSCO).
- (7) Element of Resource (EOR).
- (8) Current Fiscal Year (CFY) Obligation Authority/Customer Orders received plus prior year unobligated funds.
- (9) Dollar values of net CFY obligations and deobligations.
- (10) Dollar values of CFY disbursements.
- (11) Dollar values of current outstanding commitments.
- (12) Show subtotals at Country/Case and Country.
- (13) Show totals for ASN.

(1)
 STATUS OF APPROVED RESOURCES
 FOREIGN MILITARY SALES, DIRECT CITE
 APPROPRIATION 97-11X8242
 AS OF SEPTEMBER 30, 19XX
 SCHEDULE 3: SCHEDULE OF OBLIGATIONS AND DEOBLIGATIONS

(2) OA 63	(3) FSN 01021	(4) ASN 1318	(8) OBLIGATIONS (1J)		TOTAL OBLIG	(9) DEOB (1D)		TOTAL DEOB
(5) CTRY	(6) CASE/LINE	(7) EOR	IN GOV (1)	OUT GOV (2)		IN GOV (1)	OUT GOV (2)	
AU	BAB001	25GZ	0.00	0.00	0.00	300.00-	0.00	300.00-
AU	BAB002	31NA	500.00	500.00	1,000.00	1,500.00-	500.00-	2,000.00-
(10)	TOTAL AUBAB		500.00	500.00	1,000.00	1,800.00-	500.00-	2,300.00-
AU	BAF001	25GZ	0.00	0.00	0.00	200.00-	0.00	200.00-
AU	BAF002	31NA	500.00	500.00	1,000.00	100.00-	500.00-	600.00-
(10)	TOTAL AUBAF		500.00	500.00	1,000.00	300.00-	500.00-	800.00-
(10)	TOTAL CTRY AU		1,000.00	1,000.00	2,000.00	2,100.00-	1,000.00-	3,100.00-
BA	CFG003	25GZ	1,000.00	1,000.00	2,000.00	0.00	1,000.00-	1,000.00-
BA	CFG003	31NA	0.00	0.00	0.00	700.00-	0.00	700.00-
(10)	TOTAL BACFG		1,000.00	1,000.00	2,000.00	700.00-	1,000.00-	1,700.00-
(10)	TOTAL CTRY BA		1,000.00	1,000.00	2,000.00	700.00-	1,000.00-	1,700.00-
(11)	TOTAL ASN 1318		2,000.00	2,000.00	4,000.00	2,800.00-	2,000.00-	4,800.00-

Figure 29-33. Sample RCS CSCFA-218 (Status of Approved Resources), Section 1, Schedule 3 (FMS)

Figure 29-33. Preparation instructions for RCS CSCFA-218, (Status of Approved Resources), Section 1, Schedule 3 (FMS).

- (1) Enter the heading as shown. The date will be shown as calendar date (Month DD, YYYY).
- (2) Funded Operating Agency (OA).
- (3) Fiscal Station (FSN).
- (4) Allotment serial number (ASN) of the funds being reported.
- (5) First two positions of the limitation.
- (6) Position one through six of the Army Management Structure Code (AMSCO).
- (7) Element of Resource (EOR).
- (8) Dollar values of gross CFY obligations, showing the inside and outside government breakout.
- (9) Dollar values of gross CFY recoveries (deobligations), showing the inside and outside government breakout.
- (10) Show subtotals at Country/Case and Country.
- (11) Show totals for ASN.

(1)
STATUS OF APPROVED RESOURCES
FOREIGN MILITARY SALES, DIRECT CITE
APPROPRIATION 97-11X8242
AS OF SEPTEMBER 30, 19XX
SCHEDULE 4: ANNUAL SCHEDULE OF UNOBLIGATED FUNDS AND UNLIQUIDATED
OBLIGATIONS

(2) OA 63	(3) FSN 01021	(4) ASN 1021	(5) CTRY	(6) CSE/LINE	(7) UNOBLIG FUNDS END OF PERIOD (ZB)	(8) UNLIQ OBLIG END OF PERIOD (ZE)
			CN	JAH004	4,500.00	4,500.00
			CN	JAH005	5,500.00	500.00
			(9)	TOTAL CNJAH	10,000.00	5,000.00
			CN	ZER001	1,000.00	1,000.00
			CN	ZER002	0.00	800.00
			(9)	TOTAL CNZER	1,000.00	1,800.00
			(9)	TOTAL CTRY CN	11,000.00	6,800.00
			EG	UBC001	3,200.00	2,200.00
			EG	UBC002	1,400.00	3,200.00
			(9)	TOTAL EGUBC	4,600.00	5,400.00
			(9)	TOTAL CTRY EG	4,600.00	5,400.00
			(10)	TOTAL ASN 1021	15,600.00	12,200.00

Figure 29-34. Sample RCS CSCFA-218 (Status of Approved Resources), Section 1, Schedule 4 (FMS)

Figure 29-34. Preparation instructions for RCS CSCFA-218, (Status of Approved Resources), Section 1, Schedule 4 (FMS).

- (1) Enter the heading as shown. The date will be shown as calendar date (Month DD, YYYY).
- (2) Funded Operating Agency (OA).
- (3) Fiscal Station (FSN).
- (4) Allotment serial number (ASN) of the funds being reported.
- (5) First two positions of the limitation.
- (6) Positions one through six of the Army Management Structure Code (AMSCO).
- (7) End of period Unobligated Funds balance.
- (8) End of period Unliquidated Obligation balance.
- (9) Show subtotals at Country/Case and Country.
- (10) Show totals for ASN.

(1)
STATUS OF APPROVED RESOURCES
FOREIGN MILITARY SALES, DIRECT CITE
APPROPRIATION 97-11X8242
AS OF SEP 30, 19XX
SCHEDULE 6: UNLIQUIDATED OBLIGATIONS REVIEWED AND RECOVERED

(2) OA 63	(3) FSN 01021	(4) ASN 1021	(5) UNLIQ OBLIGS REVIEWED (ZG)	(6) UNLIQ OBLIGS RECOVERED (ZH)	(7) % UNLIQ OBLIG RECOVERED (ZH/ZG)*100
(8) FMS DIRECT CITE			500.00	100.00	20.0%
(9) ADMINISTRATIVE ALLOTMENTS			700.00	0.00	0.0%
(10) LOGISTICAL ALLOTMENTS			650.00	50.00	7.7%
(11) SAO ALLOTMENTS			1,500.00	0.00	0.0%
(12) TOTAL ASN 1021			3,350.00	150.00	4.5%

Preparation instructions:

- (1) Enter the heading as shown. The date will be shown as calendar date (Month DD, YYYY).
- (2) Funded Operating Agency (OA).
- (3) Fiscal Station (FSN).
- (4) Allotment serial number (ASN) of the funds being reported.
- (5) Dollar values of Unliquidated Obligations reviewed.
- (6) Dollar values of Unliquidated Obligations recovered due to review.
- (7) Percentage of Unliquidated Obligations recovered due to review.
- (8) Basic Symbol level for non-Administrative Direct Cite.
- (9) Administrative Allotments (Country code zero zero, Case A**).
- (10) Logistical Allotments (Country code zero zero, Case L**).
- (11) Security Assistance Organization (SAO), (Country code zero zero, Case M**).
- (12) Show totals for ASN.

Figure 29-35. Sample RCS CSCFA-218 (Status of Approved Resources), Section 1, Schedule 6 (FMS)

(1)

**STATUS OF APPROVED RESOURCES
FOREIGN MILITARY SALES, DIRECT CITE
APPROPRIATION 97-11X8242
AS OF SEPTEMBER 30, 19XX
SCHEDULE 7: SCHEDULE OF ACCRUAL DATA**

(2)	(3)	(4)					(9)	(10)
OA	FSN	ASN					ADV. ALL	TOTAL
63	01021	1318					OTHERS	ACCRUALS
(5)	(6)	(7)		(8)		(9)	(10)	
CTRY	CASE/LINE	UNDELIVERED ORDERS		ACCOUNTS PAYABLE		ADV. ALL	TOTAL	
		(1S)		(1V)		NON-GOV	ACCRUALS	
		IN GOV (1)	OUT GOV (2)	IN GOV (1)	OUT GOV (2)	(19)		
TW	YNG001	10,000.00	7,864.00	0.00	0.00	0.00	17,864.00	
TW	YNG002	612.00	28,890.00	0.00	0.00	0.00	29,502.00	
	(11) TOTAL TWYNG	10,612.00	36,754.00	0.00	0.00	0.00	47,366.00	
TW	YQH001	3,434.00	0.00	2,657.00	0.00	0.00	6,091.00	
TW	YQH009	0.00	0.00	0.00	0.00	0.00	0.00	
	(11) TOTAL TWYQH	3,434.00	0.00	2,657.00	0.00		6,091.00	
	(11) TOTAL CTRY TW	14,168.00	36,754.00	2,657.00	0.00	0.00	6,091.00	
UK	MXD001	0.00	200.00	0.00	50.00	0.00	250.00	
	(11) TOTAL UKMXD	0.00	200.00	0.00	50.00	0.00	250.00	
	(11) TOTAL CTRY UK	0.00	200.00	0.00	50.00	0.00	250.00	
	(12) TOTAL ASN 1318	14,168.00	36,954.00	2,657.00	50.00	0.00	6,341.00	

Figure 29-36. Sample RCS CSCFA-218 (Status of Approved Resources), Section 1, Schedule 7 (FMS)

Figure 29-36. Preparation instructions for RCS CSCFA-218, (Status of Approved Resources), Section 1, Schedule 7 (FMS).

- (1) Enter the heading as shown. The date will be shown as calendar date (Month DD, YYYY).
- (2) Funded Operating Agency (OA).
- (3) Fiscal Station (FSN).
- (4) Allotment serial number (ASN) of the funds being reported.
- (5) First two positions of the limitation.
- (6) Position one through six of the Army Management Structure Code (AMSCO).
- (7) Dollar value of current Undelivered Orders, inside government and/or outside government.
- (8) Dollar value of current Accounts Payable, inside government and/or outside government.
- (9) Dollar value of Advances, All Other non-government accruals.
- (10) Total of all Accruals, (8), (9) and (10).
- (11) Show subtotals at Country/Case and Country.
- (12) Show totals for ASN.