

APPENDIX R: Lines of Accounting (LOAs) Formats by Service/Agency and LOA Data Elements For Customer Identification Codes (CICs)

This appendix provides the formats for Lines of Accounting (LOAs) that Service/Agencies use when creating or maintaining the LOAs in DTS. Additionally, LOA data elements used to auto-generate the Customer Identification Codes (CICs) at authorization approval are listed by Service/Agency. Users should check the DTMO website (www.defensetravel.dod.mil) for the latest version.

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R.1 Air Force LOA Format (GAFS,DEAMS)—AF 2, 9/29/2003

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	ADSN						^														
ACCT 2	DEPT	^	TA	^	FY	^	APPR				^	SL				^					
ACCT 3	FC	^	^																		
ACCT 4	OAC	^	OBAN	^			RC/CC				^	BA				^					
ACCT 5	BPAC						^	CDC			^	CC	^	Line#			^				
ACCT 6	EEIC/SRAN						^	SC			^	SMC/CSN				^					
ACCT 7	ADSN						^	ESP			^										
ACCT 8	FM						^	PEC				^									
ACCT 9	IBOP		^																		
ACCT 10	JON											^	Obj-Class			^	COC		^		

Field Name	Acronym	Data Type	TM Acct. Line	X12 Segment
Accounting and Disbursing Station Number	ADSN	AN6	1	FA2 L1
Department Code	DEPT	AN2	2	FA2 A1
Transferring Agency (FMS only)	TA	AN2	2	FA2 A2
Fiscal Year	FY	AN1	2	FA2 A3
Appropriation Symbol	APPR	AN4	2	FA2 A4
Subhead/Limit	SL	AN4	2	FA2 A7
Fund Code	FC	AN2	3	FA2 B5
Program Year	PY	N1	3	FA2 B4
Operating Agency Code	OAC	AN2	4	FA2 D4
Operating Budget Account Number	OBAN	AN2	4	FA2 E4
Responsibility Center/Cost Center Codes	RC/CC	AN6	4	FA2 D1
Budget Authority	BA	AN2	4	FA2 B1
Budget Program/Activity Code	BPAC	AN6	5	FA2 C4
FMS Case Designator Code	CDC	AN3	5	FA2 P5 (1-3)
FMS Country Code	CC	AN2	5	FA2 P5 (4-5)
FMS Line #	Line #	AN3	5	FA2 P5 (6-8)
Element of Expense/Investment Code/ Stock Record/Account Number	EEIC/SRAN	AN6	6	FA2 F4
Sales Code	SC	AN3	6	FA2 E2
Systems Management Code/Control Serial Number	SMC/CSN	AN6	6	FA2 H1
Accounting and Disbursing Station Number	ADSN	AN6	7	FA2 L1
Emergency and Special Program Code	ESP	AN2	7	FA2 G3
Fund Control Number/MORD Number	FM	AN8	8	FA2 H5
Program Element Code	PEC	AN6	8	FA2 G1
International Balance of Payments Code	IBOP	AN3	9	FA2 P4
Job Order Number	JON	AN12	10	FA2 G4/H4 (G4: Postion 1-8) (H4: Postion 9-12)
DIFMS Object Class	OBJ-CLASS	AN3	10	FA2 G2
Contractual Other Code	CNTR-OTH-CD	AN2	10	FA2 C3

Note: This table includes elements required for National Imagery and Mappy Agency (NIMA) and DIFMS.

Air Force LOA Example

This is an example of an Air Force LOA. It is designed to aid in the translation from the traditional accounting format to the DTS format. Both formats are provided below.

Air Force Traditional Format:

```

                EEIC      CSN
57 3 3600 293 78 88 6DLCA0 409  _DLLD3 667100

                EEIC      SMC
57 3 3600 293 78 88 695003 409  JA5890 667100

                SRAN
97 X 4930FC0C 6C 78 88 40947 F04000 667100

57 4 3400 304 78 88 04 211300 409 667100 1Z 51A40001
    
```

Air Force DTS Format:

```

                EEIC      CSN      JON
57 3 3600 29 78 88 6DLCA0 409  _DLLD3 JT00LVAB 667100
    
```

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			667100				^													
ACCT 2	57		^			^	3	^	3600				^					^		
ACCT 3	29		^		^															
ACCT 4	78		^	88		^	6DLCA0						^			^				
ACCT 5							^				^			^				^		
ACCT 6			409				^				^			_DLLD3				^		
ACCT 7			667100				^				^									
ACCT 8									^								^			
ACCT 9					^															
ACCT 10						JT00LVAB								^				^		

Air Force DTS Format:

```

                EEIC      SMC
57 3 3600 29 78 88 695003 409  JA5890 667100
    
```

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			667100				^													
ACCT 2	57		^			^	3	^	3600				^					^		
ACCT 3	29		^		^															
ACCT 4	78		^	88		^								^				^		
ACCT 5			695003				^				^			^				^		
ACCT 6			409				^				^			JA5890				^		
ACCT 7			667100				^				^									
ACCT 8									^								^			
ACCT 9					^															
ACCT 10														^				^		

Appendix R: Lines of Accounting (LOA) Formats by Service/Agency

Air Force DTS Format:

SRAN
97 X 4930 FC0C 6C 78 88 40947 F04000 667100

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			667100				^													
ACCT 2	97		^			^	X	^	4930				^	FC0C				^		
ACCT 3	6C		^		^															
ACCT 4	78		^		88	^			40947				^			^				
ACCT 5							^						^						^	
ACCT 6			F04000				^						^						^	
ACCT 7			667100				^				^									
ACCT 8									^								^			
ACCT 9				^																
ACCT 10													^					^		^

Air Force DTS Format:

57 4 3400 30 78 88 04 211300 409 667100 1Z 51A40001

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			667100				^													
ACCT 2	57		^			^	4	^	3400				^					^		
ACCT 3	30		^		^															
ACCT 4	78		^		88	^			211300				^		04		^			
ACCT 5							^						^						^	
ACCT 6			409				^						^						^	
ACCT 7			667100				^		1Z		^									
ACCT 8									^								^			
ACCT 9	51A40001			^																
ACCT 10													^					^		^

Air Force FMS Format

When an LOA is set up for FMS (Foreign Military Sales) purposes, certain fields must be populated in order for DTS and the DADS to distinguish the FMS LOA from a non-FMS LOA. The FMS elements (fields) for the Air Force are shown in Table R-1.

Table R-1: Values for AF 2, 9/29/2003 FMS LOA Format Map

VALUES FOR AF 2, 9/29/2003 FMS LOA FORMAT MAP			
ACCOUNT NUMBER	FIELD NAME	POSITION(S)	VALUE IN POSITION(S)
2	DEPT	1 2	9 7
2	TA	4 5	1 1
2	FY	7	X
2	APPR	9 10 11 12	8 2 4 2
5	CDC	8 9 10	Enter the FMS case identifier assigned for the identification, accounting and data processing for each offer. This code is indicated in the FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance.
5	CC	12 13	Enter the country or international organizational code for transactions pertaining to Foreign Military (FMS).
5	Line#	15 16 17	Enter the detail line item on the Letter of Offer and Acceptance.

Refer to the *DTA Manual, Chapter 8, Section 8.7* for further information on input of FMS LOA values into DTS.

Table R-2: Air Force LOA Definitions

ACCT	Field Name
1, 7	Accounting and Disbursing Station Number (ADSN): A six-position numeric code that identifies the Activity that is responsible for performing the official accounting and reporting for the funds.
2	Appropriation Symbol (APPR SYM): A four-position numeric code that identifies the type of funds being used.
4	Budget Authority (BA): A two-position alphanumeric code that identifies the aggregate of mission oriented and support programs, resources and cost data included in the DOD Five-Year Defense Program.
5	Budget Program Activity Code (BPAC): A six-position alphanumeric code established for a classification below appropriation level to identify major budget programs and activities. It is applicable to <i>Air Force</i> procurement and RDT&E appropriations.
2	Department Code (Dept): A two-position code that identifies the military department or government entity receiving the appropriation.

Table R-2: Air Force LOA Definitions (continued)

ACCT	Field Name
6	Element of Expense/Investment Code (EEIC)/Stock Record Account Number (SRAN): A six-position alphanumeric code consisting of two parts: a three-position account code followed by a two-position sub account code to provide a further breakdown. The codes are designed for use in budget preparations and accounting systems to identify the nature of services and item acquired for immediate consumption (expense) or capitalization (investment). EEICs are used as part of the <i>Air Force</i> accounting classification in accounting for commitment, obligation, disbursement, collection and international balance of payment transactions. This field is also used for the Stock record Account Number (SRAN).
7	Emergency and Special Program Code (ESP): A two-position alphanumeric code used to provide separate accounting and reporting for cost incurred during an emergency or in support of a special program. ESP codes are assigned by HQ USAF, Major Commands (MAJCOMs), or bases. The first position is assigned by the user and may be either an alpha or numeric character. The second position is always an alpha character and is assigned as follows: (A-G) HQ USAF; (H-W) MAJCOM; or (X-Z) base.
2	Fiscal Year (FY): A one-position alphanumeric code that designates the year funds are available for obligation.
5	Foreign Military Sales (FMS) Case Designator Code (CDC): A three-position alphanumeric code in a FMS contractual sales agreement between the U.S. and foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance. An FMS case identifier is assigned for the purpose of identification, accounting and data processing for each offer.
5	FMS Country Code (CC): A two-position alphanumeric code identifying a country or international organizational code for transactions pertaining to Foreign Military Sales (FMS); International Military Education and Training (IMET); and Foreign Military Financing. Country codes also are used to develop the International Balance of Payment (IBOP) code. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS). The FMS, IMET and FMF codes are developed by the Defense Security Assistance Agency (DSAA) and published in the Security Assistance Management Manual, DOD 5105.38-M (SAMM).
5	FMS Line# (Line#): A three-position alphanumeric code that identifies a detail line item on the Letter of Offer and Acceptance.
3	Fund Code (FC): A two-position code established for each Air Force appropriation, DOD fund allowed to Air Force and military assistance appropriations transferred to Air Force. These codes facilitate computer processing and are an element of the allotment code.
9	International Balance of Payments (IBOP): A three-position code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS).
10	Job Order Number (JON): A twelve-position alphanumeric code used to identify the job order number or work order number. The JON identifies the individual MIPR, NASA order, job order, etc., which will be billed for charges incurred. The work order number is a six-position number assigned by Base Civil Engineering Office.

Table R-2: Air Force LOA Definitions (continued)

Account	Field Name
4	Operating Agency Code (OAC): A two-position alphanumeric code for a major high-level organizational unit within the Air Force to which HQ USAF allocates funds.
4	Operating Budget Account Number/(OBAN): A two-position code synonymous with allotment serial number assigned by the operating agencies (MAJCOMs, POAs) to identify specific funding points.
4	Responsibility Center/Cost Center Codes (RC/CC): A six-position alphanumeric code identifying Air Force organizations, subordinate units, successive levels of responsibility, and their related cost accounts. Responsibility centers are the focal point of managerial control and represent a level of reporting for financial accountability. A cost center is a subordinate entity or unit of activity of an organization used for purposes of cost accumulation and distribution. The cost account is subordinate to a cost center and is used to collect costs below organizational entities; also cost accounts are identified to single parent command, DOD program element and functional category.
6	Sales Code (SC): A three-position alphanumeric sales code.
6	Systems Management Code/Control Serial Number (SMC/CSN): A six-position alphanumeric code. This data can include various elements. Included can be the Cost Systems Indicator (CSI), Cost Descriptor (CD), Control Serial Number (CSN), or the Systems Management Code (SMC). If any of these elements are used in GAFS to build an address, they must be included in this field. CSI is in position 1, CD in position 2, CSN normally is position 2 - 5, SMC is normally positions 1 - 6.
2	Subhead/Limit (SL): A four-position code identifying the limitation or subhead to the U.S. Treasury account number (basic symbol). The limitation is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes. On accounting documents, the limitation is preceded by a decimal point. If there is no limitation, leave these positions blank.
2	Transfer Agency (TF): A two-position alphanumeric code identifying the Government agency transferring appropriations and/or funds to the Department of Defense (department code 97) or one of the Services (department codes 17, 21 or 57). For example, an appropriation in which the Department of Defense is the receiving agency and the Executive Office of the President is the issuing agency would be cited as follows: 97-11 X 8242.GYO1.

R.2 Army LOA Format (LMP, SOMARDS, STANFINS)—ARMY 3, 6/06/2003

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
T1	FSN						^														
T2	DEPT	^	FY				^	BSN				^	LMT				^	PY	^		
T3	OA	^	ASN				^	RSC				^	ODC	^							
T4	AMS/PA										^	FCA					^				
T5	MDEP			^	SODP			^	EOR				^								
T6	APC/PJ										^	CCC							^		
T7	PMC		^	TDC		^	FSN					^									
T8	TF	^	LOC	^	FCN		^	FLN		^	IBOP				^						
T9	SCC																		^		
T10	PPC/S-JON						^	RCN													

Financial Information	Acronym	Acct Line	Position	Max # Char	Data Type	X12 Segment
Financial Station Number	FSN	1	1-6	6	a/n	L1
Department Code	DEPT	2	1-2	2	a/n	A1
Fiscal Year	FY	2	4-7	4	a/n	A3
Basic Symbol Number	BSN	2	3-12	4	a/n	A4
Limitation	LMT	2	14-17	4	a/n	A7
Program Year	PY	2	19	1	a/n	B4
Operating Agency	OA	3	1-2	2	a/n	D4
Allotment Serial Number	ASN	3	4-7	4	a/n	D6
Reimbursement Source Code	RSC	3	9-12	4	a/n	E1
Obligation Data code	ODC	3	14-15	2	a/n	E2
Army Management Structure Code/Project Acct	AMS/PA	4	1-11	11	a/n	B3
Functional Cost Account	FCA	4	13-17	5	a/n	C4
Management Decision Package	MDEP	5	1-4	4	a/n	G3
Special Operation Decision Package	SODP	5	6-9	4	a/n	G2
Element of Resource	EOR	5	11-14	4	a/n	F4
Accounting Processing Code/PRON/JON	APC/PJ	6	1-12	12	a/n	G4
Identification Code/Cost Center Code	CCC	6	14-19	6	a/n	D1
Fund Code (ARNG)	PMC	7	1-3	3	a/n	B5
Cost Allocation Code (ARNG)	TDC	7	5-7	3	a/n	H4
Fiscal Station Number	FSN	7	9-14	6	a/n	L1
FMS-Transferring Agency	TF	8	1-2	2	a/n	A2
FMS-Location (Country Code)	LOC	8	4-5	2	a/n	P5 (1-2)
FMS-Case Number	FCN	8	7-9	3	a/n	P5 (3-5)
FMS-Line Number	FLN	8	11-13	3	a/n	P5 (6-8)

Financial Information	Acronym	Acct Line	Position	Max # Char	Data Type	X12 Segment
FMS-IBCP Transaction (Type/Payer)	IBCP	8	15-18	4	a/n	P4
Special Cost Code	SCC	9	1-18	18	a/n	H1
Program/Planning Code/Sub-Job Order Number	PPC/S-JON	10	1-8	8	a/n	G1
Regional Control Number	RCN	10	10	1	a/n	D5

Data Fields NOT included in LOA.

Standard Document Number - The DTS generated SDN will be the 6-digit trip record number

Element of Resource - The EOR will appear on the trip record as a standard expense code (021).it be in UDFOA record 23 and map to FA2F4

Account Classification Reference Number - THE ACRN will be mapped outside the LLA (ref ENT01 segment)

Army LOA Example:

This is an example of an Army LOA. The example is designed to aid in the translation from the traditional accounting format to the DTS format. Both formats are provided below.

Army Traditional Format:

21 6 2020 57-3106 325796.BD 21T1 QSUP CA200 GRE12340109002 AB22 S34030

Army DTS Format:

Army	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			3	4			7	8												
			34030				^													
ACCT 2		21	^			2006		^		2020			^						^	
ACCT 3		57	^			3106		^					^							
ACCT 4						325796.BD						^		CA200					^	
ACCT 5			QSUP				^				^		21T1		^					
ACCT 6						AB2214						^				14AB22				^
ACCT 7				^				^		34030					^					
ACCT 8			^				^							^						^
ACCT 9																				^
ACCT 10									^		^									

Army FMS Format

When an LOA is set up for FMS (Foreign Military Sales) purposes, certain fields must be populated in order for DTS and the DADS to distinguish the FMS LOA from a non-FMS LOA. The FMS elements (fields) for the Army are shown in Table R-3.

Table R-3: Values for Army 3, 6/6/2003 FMS LOA Format Map

VALUES FOR ARMY 3, 6/6/2003 FMS LOA FORMAT MAP			
ACCT	FIELD NAME	POSITION(S)	VALUE IN POSITION(S)
2	DEPT	1 2	9 7
2	FY	4 5 6 7	X X X X
2	BSN	9 10 11 12	8 2 4 2
8	TF	1 2	1 1
8	LOC	4 5	Enter the country or international organizational code for transactions pertaining to Foreign Military (FMS).
8	FCN	7 8 9	Enter the FMS case identifier assigned for the identification, accounting and data processing for each offer. This code is indicated in the FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance.
8	FLN	11 12 13	Enter the detail line item on the Letter of Offer and Acceptance.

Refer to the *DTA Manual, Chapter 8, Section 8.7* for further information on input of FMS LOA values into DTS.

Table R-4: Army LOA Definitions

ACCT	Field Name
6	Accounting Processing Code/PRON/JON (APC/P/J): A twelve-position alphanumeric code used to identify specific elements of the accounting classification and may be used as a shortcut of entering numerous elements into the accounting system for each transaction. May also be referred to as the Activity Code, Fund Code (AC/FC or Act Cd, Fd Cd). May also be used for Job Order Number (JON) to identify and track costs specific to a project.
3	Allotment Serial Number (ASN): A three-to-four position numeric code that identifies a particular distribution of funds.
4	Army Management Structure Code/Project Account (AMS/PA): The AMSCO is a data element not to exceed 11 digits. It is the common language for interrelating programming, budgeting, accounting and manpower control through a standard classification of Army activities and functions. For some appropriations the AMSCO is also referred to as the Project Code. For FMS transactions, the FMS case number is the first three positions; the line number is in positions four through six.
2	Basic Symbol Number (BSN): A four-digit number that identifies the type of funds being used.
7	Cost Allocation Code (ARNG): The Type Duty Code (TDC) identifies the type of duty being performed and ties it to the appropriation and AMSCO.
9	Special Cost Code (SCC): A code, up to 18 positions, that may be used to identify Special Cost Codes, such as Activity Base Costing Code, Integrated Facilities System Code, F.E. Document Number, etc. These are special codes locally assigned to provide specific level of detail required for funding reports. For SOMARDS users, the Special Cost Code field is used to pass IFS-M data.
2	Department Code (Dept): The department code is a two-digit numeric code which identifies the military department or government entity receiving the appropriation.
5	Element of Resource (EOR): A four-digit alphanumeric code that identifies the type of resource being employed or consumed. Classifies the resource according to the nature of usage rather than the purpose. The first and second positions relate to an Office of Management and Budget (OMB) object classification; the third and fourth positions are detail data.
1,7	Fiscal Station Number (FSN): A six-digit number that identifies the Activity which is responsible for performing the official accounting and reporting for the funds.
2	Fiscal Year (FY): A four-position alphanumeric code that designates the year funds are available for obligation.
8	Foreign Military Sales (FMS) Case (FCN): A three-position alphanumeric code that indicates as an FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance (LOA). An FMS case identifier is assigned for the purpose of identification, accounting and data processing for each offer.

Table R-4: Army LOA Definitions (continued)

ACCT	Field Name
8	FMS Location (Country Code) (LOC): A two-position code identifying a country or international organizational code for transactions pertaining to Foreign Military Sales (FMS); International Military Education and Training (IMET); and Foreign Military Financing. Country codes also are used to develop the International Balance of Payment (IBOP) code. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS). The FMS, IMET and FMF codes are developed by the Defense Security Assistance Agency (DSAA) and published in the Security Assistance Management Manual, DOD 5105.38-M (SAMM).
8	FMS Line Item Number (FLN): A three-digit alphanumeric code which identifies a detail line item on the Letter of Offer and Acceptance.
8	FMS Transferring Agency (TF): A two-digit numeric code which identifies the department code of the Government agency transferring appropriations and/or funds to the Department of Defense (department code 97) or one of the Services (department codes 17, 21 or 57).
7	Fund Code (ARNG) (PMC): The Program Management Code (PMC) is a three-digit alphanumeric, locally assigned code that identifies fund holder and other fiscal accounting information.
4	Functional Cost Account (FCA): Five-digit alphanumeric codes that identify specific functions within an Army Management Structure Code (AMSCO)/project. FCAs are divided into eight categories: Medical Research, Development and Operations (B series); Costing of Commercial Activities (C series); Base Closure/Reduction in Force (D series); Intelligence Command Program (E series); Miscellaneous Codes (F series); Productivity Capital Investment Program (P series); Morale, Welfare and Support (R series); Panama Canal Treaty (T series); and Counter Narcotics Program (Y series). Relative to <i>Army Management Structure Code</i> .
8	International Balance of Payments (IBOP): A four-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS).
10	Sub-Job Order Number (SJON): An eight-position alphanumeric code used to further Identify and track costs related to a specific Job Order Number (JON).
2	Limitation (LMT): The limitation or subhead is a four-digit alphanumeric suffix to the U. S. Treasury account number (basic symbol). The limitation is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes.
5	Management Decision Package (MDEP): A four-digit code used to describe a particular Army organization, program or function and records the resources associated with the intended output.
3	Obligation Data Code (ODC): A one-or-two position alphanumeric supplemental code which is used to identify payment made within the U.S. Government, such as reimbursable orders, Government Bills of Lading (GBL), etc., and Non-Federal government transactions such as payments to individuals for travel/civilian pay and contractual payments to a private sector company.

Table R-4: Army LOA Definitions (continued)

ACCT	Field Name
3	Operating Agency (OA): A two-digit numeric code that identifies the organization receiving or issuing the funds; the organization under whose jurisdiction the installation or activity operates when making deposit fund transactions; and the organization having jurisdiction over the installation furnishing the goods or services or the OA to which authority for furnishing the goods or services was allocated, in a reimbursement transaction.
2	Program Year (PY): The program year code is a one-digit alphanumeric required only for appropriations that never expire (FY X), yet require fiscal year accountability because of the language in the Appropriation Act. Relative to <i>Fiscal Year</i> .
10	Regional Control Number (RCN): A one-digit code required to identify specific project levels.
3	Reimbursement Source Code (RSC): A four-digit alphanumeric that identifies the source from which the reimbursement is to be received.
5	Special Operations Decision Package (SODP): A four-digit alphanumeric code used to identify special visibility programs for the United States Special Operations Command.
6	Unit Identification Code/Cost Center Code (CCC): A six-character alphanumeric code used to identify the organizational unit to which an employee is officially assigned by personnel action or a Cost Center Code used by selected agencies.

R.3 Navy LOA Format (STARS-FL, STARS-HCM, STARS-OP)—NAVY 1, 8/1/2001

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	AAA						^														
ACCT 2	DEPT	^	TDPT	^	DFY	^															
ACCT 3	BFY	^	EFY	^	APPN			^	SUBH			^	OC			^					
ACCT 4	BCN				^	SA	^	AAA				^	TT	^							
ACCT 5	BPA	^	CI				^														
ACCT 6	CAC						^	FC	^	BSN	^										
ACCT 7																					
ACCT 8	AC				^																
ACCT 9	PA								^	APC						^					
ACCT 10	IBOP		^	CC(JON)										^	ACRN			^			

NOTE: No delimited need if Account Line is totally blank as in ACCT 7.

<u>Field Name</u>	<u>Acronym</u>	<u>Data Type</u>	<u>TM Acct Line</u>	<u>X12 Segment</u>	<u>Footnotes</u>
Authorized Activity Address (Disbursing Station Number - Router)	AAA	AN6	1	FA2 L1	1
Department Code	DEPT	AN2	2	FA2 A1	
Transfer Department	TDPT	AN2	2	FA2 A2	
Document Fiscal Year	DFY	AN2	2		
Fiscal Year (Beginning Fiscal Year)	BFY	AN1	3	FA2 A3	
Program Yedar Indicator (Ending Fiscal Year)	EFY	AN1	3	FA2 B4	
Appropriation Number	APPN	AN4	3	FA2 A4	2
Subhead	SUBH	AN4	3	FA2 A7	
Object Class	OC	AN4	3	FA2 F1	
Bureau Control Number	BCN	AN5	4	FA2 D5	
Suballotment Number	SA	AN1	4	FA2 D7	
Authorized Accounting Activity	AAA	AN6	4	FA2 L1	
Transaction Type	TT	AN2	4	FA2 E4	
Budget Program Activity (N for Navy)	BPA	AN1	5	FA2 B3	
Customer Indicator (Activity UIC)	CI	AN5	5	FA2 E3	3
Cost Account Code	CAC	AN7	6	FA2 H1	4
Fund Code	FC	AN2	6	FA2 B5	5

<u>Field Name</u>	<u>Acronym</u>	<u>Data Type</u>	<u>TM Acct Line</u>	<u>X12 Segment</u>	<u>Footnotes</u>
Budget Sub-Activity Number	BSN	AN2	6	FA2 B2	6
Allocation Code	AC	AN4	8	FA2 H4	7
Project Account	PA	AN9	9	FA2 P5	8
Account Processing Code	APC	AN7	9	FA2 G4	9
International Balance of Payments	IBOP	AN3	10	FA2 P4	10
Cost Code (JON)	CC	AN12	10	FA2 D1	
Accounting Classification Reference Number	ACRN	AN2	10	FA2 D4	11

Footnotes:

1. Used by DTS to route transactions
2. Standard LOA Elements used by all systems
3. Used to identify Service and Activity
4. Used by STARS-HCM for OB UIC for RDT&E,N only
5. Used by STARS-HCM for Major Claimant Code
6. Used by STARS-FL for Work Center Code
7. Used by IFAS for OTR-FLNC-CODE
8. Used by DIFMS for WBS-CD
9. Used by DIFMS IFAS/SYMIS/NOMIS/RMS for Shop Number
10. Required for Disburisng
11. Used by all DON Systems

Systems for Which This Applies

- Standard Accounting and Reporting System - Headquarter (STARS-HQ)
- Standard Accounting and Reporting System-Field (STARS-FL)
- Defense Working Capitial Accounting System (DWAS)
- Defense Industrial Financial Managemeent System (DIFMS)
- Industrial Fund Accounting System (IFAS)
- Navy Legacy Systems

Navy LOA Example

This is an example of a Navy LOA. The example is designed to aid in the translation from the traditional accounting format to the DTS format. Both formats are provided below.

Navy Traditional Format:

17 02 2 2 1804.70BA 210 00070 0 045924 2D N 01234 12 000705M2309Q AA

Navy DTS Format:

NAVY	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT 1	045924						^															
ACCT 2	17	^	^	^	^	02	^															
ACCT 3	2	^	2	^	1804			^	70BA			^	210			^						
ACCT 4	00070				^	0	^	045924				^	2D	^								
ACCT 5	N	^	01234				^															
ACCT 6								^	12			^										
ACCT 7																						
ACCT 8					^																	
ACCT 9										^											^	
ACCT 10				^	000705M2309Q											^	AA	^				

Table R-5: Navy LOA Definitions

ACCT	Field Name
10	Accounting Classification Reference Number (ACRN): A two-position alphanumeric code unique to each line of accounting assigned by document originator. Due to the implementation of the Line Item Identifier (LII) functionality in DTS, the ACRN field should be left blank for auto-population, unless otherwise directed by the Service/Agency representative.
9	Accounting Processing Code (APC): A seven-position alphanumeric code used by DIFMS/IFAS/SYSMIS/NOMIS/RIMS to identify the Shop Code.
8	Allocation Code (AC): A four-position alphanumeric code used by IFAS as data element OTR-FUNC-CODE which defines the object class for Air Force sites. Within IFAS this field is mandatory for Air Force sites and optional for DON/DISA sites.
3	Appropriation Number (APPN): A four-position numeric code which identifies the type of funds being used.
1,4	Authorization Accounting Activity (AAA): A six-position alphanumeric code that identifies the activity which is responsible for performing the official accounting and reporting for the funds.
5	Budget Program Activity (BPA): A one-position alpha code, "N", denoting Navy.
6	Budget Sub-Activity Number (BSN): A two-position alphanumeric code used to capture unique shop level labor and material costs applicable to Public Works Departments. This code is used for STARS-FL.
4	Bureau Control Number (BCN): A five-position alphanumeric code used to identify operating budget holder, allotment, or organization having responsibility for managing a program.
6	Cost Account Code (CAC): A seven-position alphanumeric code used by STARS-HCM to identify the Operating Budget Unit Identification Code (OBUIC) for RDT&E only.
10	Cost Code (CC) (JON): A twelve-position alphanumeric code used as the source for information needed for preparation of reports which require detail below the funding level. Code consists of JON or other budget/cost execution information and varies by type of appropriation, system, or fleet/shore activity. It is the last element of the Navy accounting classification code.
5	Customer Indicator (CI) (Activity UIC): A five-position numeric code used to identify the organizational unit to which an employee is officially assigned by a personnel action.
2	Department Code (DEPT): A two-position alphanumeric code which identifies the military department or government entity receiving the appropriation.

Table R-5: Navy LOA Definitions (continued)

ACCT	Field Name
2	Document Fiscal Year (DFY): A two-position numeric code which denotes the fiscal year in which the travel is occurring. Used as the fiscal year in the Navy SDN for travel.
3	Fiscal Year (BFY) (Beginning): A one-position alphanumeric code that designates the first year funds are available for obligation.
6	Fund Code (FC): A two-position alphanumeric code used to identify major claimants within STARS-HCM.
10	International Balance of Payments (IBOP): A three-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing
3	Object Class (OC): A four-position numeric code that classifies transactions according to the nature of the goods procured or services performed rather than their purpose.
3	Program Year Indicator (EFY) (Ending): A one-position alphanumeric code used to identify the last year funds are available for obligation.
9	Project Account (PA): A nine-position alphanumeric code used by DIFMS to identify Work Breakdown Structure Code.
4	Suballotment Number (SA): A one-position alphanumeric code which denotes a further breakdown of the Operating Budget/Bureau Control Number at the Funds Administering Activity.
3	Subhead (SUBH): A four-position alphanumeric code which identifies a subhead or limitation to the U.S. Treasury account number (basic symbol). The subhead is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes.
4	Transaction Type (TT): A two-position alphanumeric code that classifies transactions by type (i.e. travel advances, progress payments).
2	Transfer Department (TDPT): A two-position alphanumeric code which identifies the Government agency transferring appropriations and/or funds to the Department of Defense or a Service.

Navy FMS Format—1/03/05

When an LOA is set up for FMS (Foreign Military Sales) purposes, certain fields must be populated in order for DTS and the DADS to distinguish the FMS LOA from a non-FMS LOA.

Appendix R: Lines of Accounting (LOA) Formats by Service/Agency

Navy FMS Example

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1	0	6	8	3	4	2	^													
ACCT 2	9	7	^	1	1	^	0	4	^											
ACCT 3	X	^	X	^	8	2	4	2	^	P	N	9	9	^	2	1	0	0	^	
ACCT 4	E	A	E	2	9	^	0	^	0	6	8	3	4	2	^	2	D	^		
ACCT 5	N	^	0	0	0	3	9	^												
ACCT 6									^	5	-	^		^						
ACCT 7																				
ACCT 8		AC			^	1	2	3	^	G	E	^	0	1	A	^				
ACCT 9										^								^		
ACCT 10				^	3	1	0	0	0	-	-	-	0	0	0	0	^	A	A	^

Navy FMS Layout

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	AAA						^														
ACCT 2	DEPT	^	TDPT	^	DFY	^															
ACCT 3	BFY	^	EFY	^	APPN	^	SUBH	^	OC	^											
ACCT 4	BCN	^	SA	^	AAA	^	TT	^													
ACCT 5	BPA	^	CI	^																	
ACCT 6	ACC / CAC	^	FC	^	BSN	^															
ACCT 7																					
ACCT 8	AC	^	FCN	^	LOC	^	FLN	^													
ACCT 9	PA	^	APC	^																	
ACCT 10	IBOP	^	CC (JON)	^	ACRN	^															

Field Name	Acronym	Data Type	TM Acct. Line	X12 Segment
Authorized Activity Address	AAA	6 AN	1	FA2*L1
Department Code	DEPT	2 AN	2	FA2*A1
Transfer Department	TDPT	2 AN	2	FA2*A2
Document Fiscal Year	DFY	2 AN	2	FA2*B4
Fiscal Year (Beginning Fiscal Year)	BFY	1 AN	3	FA2*A3
Program Year Indicator (Ending Fiscal Year)	EFY	1 AN	3	FA2*A9
Appropriate Number	APPN	4 AN	3	FA2*A4
Subhead	SUBH	4 AN	3	FA2*A7
Object Class	OC	4 AN	3	FA2*F1
Bureau Control Number	BCN	5 AN	4	FA2*D5
Suballotment Number	SA	1 AN	4	FA2*D7
Authorized Accounting Activity	AAA	6 AN	4	FA2*P2
Transaction Type	TT	2 AN	4	FA2*E4
Budget Program Activity (N for Navy)	BPA	1 AN	5	FA2*B3
Customer Indicator (Activity UIC)	CI	5 AN	5	FA2*E3
Auxiliary Cost Code (Cost Account Code)	ACC/CAC	7 AN	6	FA2*H1
Fund Code	FC	2 AN	6	FA2*B5
Budget Sub-Activity Number	BSN	2 AN	6	FA2*B2
Allocation Code	AC	4 AN	8	FA2*H4
Foreign Military Sales (FMS) Case	FCN	3 AN	8	FA2*P5 (1-3)
FMS Location (Country Code)	LOC	2 AN	8	FA2*P5 (4-5)
FMS Line Item Number	FLN	3 AN	8	FA2*P5 (6-8)
Project Account	PA	9 AN	9	FA2*C4
Account Processing Code	APC	7 AN	9	FA2*G4
International Balance of Payments	IBOP	3 AN	10	FA2*P4
Cost Code (JON)	CC	12 AN	10	FA2*D1
Accounting Classification Reference Number	ACRN	2 AN	10	FA2*D4

Note: FA2*P5 would contain the concatenation of FMS Case + FMS Country + FMS Line. No delimiter needed if Account Line is totally blank as in ACCT 7.

Systems for which this applies

- STARS-HQ
- DIFMS
- SYMIS/RIMS
- IFAS
- LEGACY
- ADS
- ONE-PAY

Table R-6: Navy FMS LOA Definitions

ACCT	Field Name
1	Authorized Activity Address (AAA): Identifies the Activity which is responsible for performing the official accounting and reporting for the funds.
2	Department Code (DEPT): Identifies the military department or government entity receiving the appropriation.
2	Transfer Department (TDPT): Identifies the Government agency transferring appropriations and/or funds to the Department of Defense or a Service.
2	Document Fiscal Year (DFY): Denotes the fiscal year in which the travel is occurring. Used as the fiscal year in the Navy SDN for travel.
3	Beginning Fiscal Year (BFY): Designates the first year funds are available for obligation.
3	Program Year Indicator (Ending Fiscal Year) (EFY): Denotes the fiscal year in which the travel is occurring. Used as the fiscal year in the Navy SDN for travel.
3	Appropriation Number (APPN): Identifies the type of funds being used.
3	Subhead (SUBH): Identifies a subhead or limitation to the U.S. Treasury account number (basic symbol).
3	Object Class (OC): Classifies transactions according to the nature of the goods procured or services performed rather than their purpose.
4	Bureau Control Number (BCN): Identifies operating budget holder, allotment, or organization having responsibility for managing a program.
4	Suballotment Number (SA): Denotes a further breakdown of the Operating Budget/Bureau Control Number at the Funds Administering Activity.
4	Authorized Accounting Activity (AAA): Identifies the activity which is responsible for performing the official accounting and reporting for the funds.
4	Transaction Type (TT): Classifies transactions by type, i.e., travel advances, progress payments.
5	Budget Program Activity (BPA): Denotes Navy "N"
5	Customer Indicator (Activity UIC) (CI): Identifies the organizational unit to which an employee is officially assigned by a personnel action.
6	Auxiliary Cost Code (Cost Account Code) (ACC/CAC): Comprised of these three component elements - FMS Pricing Element + Reimbursable Account Code + Case Number for reporting via MISIL. ACCT 6 SPECIAL INFO FOR SPAWAR-HQ ACCTING ONLY
6	Fund Code (FC): Identifies major claimants within STARS-HQ
6	Budget Sub-Activity Number (BSN): Captures unique shop level labor and material costs applicable to Public Works Departments. This code is used for STARS-FL.
8	Allocation Code (AC): Used by IFAS as data element OTR-FUNC-CODE that defines the object class for Air Force sites.

Table R-6: Navy FMS LOA Definitions (continued)

ACCT	Field Name
8	Foreign Military Sales (FMS) Case (FCN): Indicates an FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance (LOA). An FMS case identifier is assigned for the purpose of identification, accounting and data processing for each offer.
8	FMS Location (Country Code) (LOC): Identifies a country or international organizational code for transactions pertaining to Foreign Military (FMS).
8	FMS Line Item Number (FLN): Identifies a detail line item on the Letter of Offer and Acceptance.
9	Project Account (PA): Used by DIFMS to identify Work Breakdown Structure Code. Project Account previously mapped to FA2*P5.
9	Account Processing Code (APC): Used by DIFMS/IFAS/SYSMIS/NOMIS/RIMS to identify the Shop Code.
10	International Balance of Payments (IBOP): Identifies a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing.
10	Cost Code (JON) (CC): Used as the source for information needed for preparation of reports that require detail below the funding level.
10	Accounting Classification Reference Number (ACRN): Unique to each line of accounting assigned by document originator.

The FMS elements (fields) for the Navy are shown in Table R-7.

Table R-7: Values for Navy FMS, 1/03/2005 FMS LOA Format Map

VALUES FOR NAVY FMS, 1/03/2005 FMS LOA FORMAT MAP			
ACCT	FIELD NAME	POSITION(S)	VALUE IN POSITION(S)
2	DEPT	1 2	9 7
2	TDPT	4 5	1 1
3	BFY	1	X
3	APPN	5 6 7 8	8 2 4 2
8	FCN (Foreign Case Number)	6 7 8	Enter the FMS case identifier assigned for the identification, accounting and data processing for each offer. This code is indicated in the FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance.
8	LOC (Location of Country)	10 11	Enter the country or international organizational code for transactions pertaining to Foreign Military (FMS).
8	FLN (FMS Line Item Number)	13 14 15	Enter the detail line item on the Letter of Offer and Acceptance.

Refer to the *DTA Manual, Chapter 8, Section 8.7* for further information on input of FMS LOA values into DTS.

R.4 Navy Management Information System for International Logistics (MISIL) FMS LOA Format (MISIL)-MISIL FMS, 8/18/2011

MISIL became the Foreign Military Sales (FMS) accounting system for the Navy as of October 2009. When an LOA is set up for FMS purposes, certain fields must be populated in order for DTS and the DADS to distinguish the FMS LOA from a non-FMS LOA.

MISIL FMS Layout

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	AAA						^														
ACCT 2	DEPT	^	TDPT	^	DFY	^															
ACCT 3	BFY	^	EFY	^	APPN			^	SUBH			^	OC						^		
ACCT 4	BCN				^	SA	^	AAA				^	TT		^						
ACCT 5	BPA	^	CI				^														
ACCT 6	ACC / CAC						^	FC	^	BSN	^										
ACCT 7																					
ACCT 8	AC			^	FCN			^	LOC	^	FLN		^								
ACCT 9	PA								^	APC							^				
ACCT 10	IBOP		^	CC (JON)							^	ACRN			^						

The FMS elements (fields) for MISIL FMS are shown in Table R-9

<u>Field Name</u>	<u>Acronym</u>	<u>Data Type</u>	<u>TM Acct Line</u>	<u>X12 Segment</u>
Authorized Activity Address	AAA	6 AN	1	FA2*L1
Department Code	DEPT	2 AN	2	FA2*A1
Transfer Department	TDPT	2 AN	2	FA2*A2
Document Fiscal Year	DFY	2 AN	2	FA2*B4
Fiscal Year (Beginning Fiscal Year)	BFY	1 AN	3	FA2*A3
Program Year Indicator (Ending Fiscal Year)	EFY	1 AN	3	FA2*A9
Appropriate Number	APPN	4 AN	3	FA2*A4
Subhead	SUBH	4 AN	3	FA2*A7
Object Class	OC	3 AN	3	FA2*F1
Bureau Control Number	BCN	5 AN	4	FA2*D5
Suballotment Number	SA	1 AN	4	FA2*D7
Authorizaed Accounting Activity	AAA	6 AN	4	FA2*P2
Transaction Type	TT	2 AN	4	FA2*E4
Budget Program Activity (N for Navy)	BPA	1 AN	5	FA2*B3
Customer Indicator (Activity UIC)	CI	5 AN	5	FA2*E3
Autxiliary Cost Code (Cost Account Code)	ACC/CAC	7 AN	6	FA2*H1
Fund Code	FC	2 AN	6	FA2*B5
Budget Sub-Activity Number	BSN	2 AN	6	FA2*B2
Allocation Code	AC	4 AN	6	FA2*H4
Foreign Military Sales (FMS) Case	FCN	3 AN	8	FA2*P5 (1-3)
FMS Location (Country Code)	LOC	2 AN	8	FA2*P5 (4-5)
FMS Line Item Number	FLN	3 AN	8	FA2*P5 (6-8)
Project Account	PA	9 AN	9	FA2*C4
Account Processing Code	APC	7 AN	9	FA2*G4
International Balance of Payment	IBOP	3 AN	10	FA2*P4
Cost Code (JON)	CC	12 AN	10	FA2*D1
Accounting Classification Refernce Number	ACRN	2 AN	10	FA2*D4

Table R-8: MISIL FMS LOA Definitions

ACCT	Field Name
1	Authorized Activity Address (AAA): Identifies the Activity which is responsible for performing the official accounting and reporting for the funds.
2	Department Code (DEPT): Identifies the military department or government entity receiving the appropriation.
2	Transfer Department (TDPT): Identifies the Government agency transferring appropriations and/or funds to the Department of Defense or a Service.
2	Document Fiscal Year (DFY): Denotes the fiscal year in which the travel is occurring. Used as the fiscal year in the Navy SDN for travel.
3	Beginning Fiscal Year (BFY): Designates the first year funds are available for obligation.
3	Program Year Indicator (Ending Fiscal Year) (EFY): Denotes the fiscal year in which the travel is occurring. Used as the fiscal year in the Navy SDN for travel.
3	Appropriation Number (APPN): Identifies the type of funds being used.
3	Subhead (SUBH): Identifies a subhead or limitation to the U.S. Treasury account number (basic symbol).
3	Object Class (OC): Classifies transactions according to the nature of the goods procured or services performed rather than their purpose.
4	Bureau Control Number (BCN): Identifies operating budget holder, allotment, or organization having responsibility for managing a program.
4	Suballotment Number (SA): Denotes a further breakdown of the Operating Budget/Bureau Control Number at the Funds Administering Activity.
4	Authorized Accounting Activity (AAA): Identifies the activity which is responsible for performing the official accounting and reporting for the funds.
4	Transaction Type (TT): Classifies transactions by type, i.e., travel advances, progress payments.
5	Budget Program Activity (BPA): Denotes Navy "N"
5	Customer Indicator (Activity UIC) (CI): Identifies the organizational unit to which an employee is officially assigned by a personnel action.
6	Auxiliary Cost Code (Cost Account Code) (ACC/CAC): Comprised of these three component elements - FMS Pricing Element + Reimbursable Account Code + Case Number for reporting via MISIL. ACCT 6 SPECIAL INFO FOR SPAWAR-HQ ACCTING ONLY
6	Fund Code (FC): Identifies major claimants within STARS-HQ
6	Budget Sub-Activity Number (BSN): Captures unique shop level labor and material costs applicable to Public Works Departments. This code is used for STARS-FL.
8	Allocation Code (AC): Used by IFAS as data element OTR-FUNC-CODE that defines the object class for Air Force sites.
8	Foreign Military Sales (FMS) Case (FCN): Indicates an FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance (LOA). An FMS case identifier is assigned for the purpose of identification, accounting and data processing for each offer.

Table R-8: MISIL FMS LOA Definitions(continued)

ACCT	Field Name
8	FMS Location (Country Code) (LOC): Identifies a country or international organizational code for transactions pertaining to Foreign Military (FMS).
8	FMS Line Item Number (FLN): Identifies a detail line item on the Letter of Offer and Acceptance.
9	Project Account (PA): Used by DIFMS to identify Work Breakdown Structure Code. Project Account previously mapped to FA2*P5.
9	Account Processing Code (APC): Used by DIFMS/IFAS/SYSMIS/NOMIS/RIMS to identify the Shop Code.
10	International Balance of Payments (IBOP): Identifies a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing.
10	Cost Code (JON) (CC): Used as the source for information needed for preparation of reports that require detail below the funding level.
10	Accounting Classification Reference Number (ACRN): Unique to each line of accounting assigned by document originator.

Table R-9: Values for MISIL FMS, 8/18/2011 Format Map

VALUES FOR MISIL, 8/18/2011 FMS LOA FORMAT MAP			
ACCT	Field Name	Position(s)	Value in Position(s)
2	DEPT	1 2	9 7
2	TDPT	4 5	1 1
3	BFY	1	X
3	APPN	5 6 7 8	8 2 4 2
8	FCN (Foreign Case Number)	6 7 8	Enter the FMS case identifier assigned for the identification, accounting and data processing for each offer. This code is indicated in the FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance.
8	LOC (Location of Country)	10 11	Enter the country or international organizational code for transactions pertaining to Foreign Military (FMS).
8	FLN (FMS Line Item Number)	13 14 15	Enter the detail line item on the Letter of Offer and Acceptance.

Refer to the *DTA Manual, Chapter 8, Section 8.7* for further information on input of FMS LOA values into DTS.

R.5 SAP LOA Format (SSC-SD)—SAP 1, 3/10/2004

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			AAA				^													
ACCT 2	DEPT	^		TDPT	^		DFY	^												
ACCT 3	BFY	^	EFY	^			APPN	^			SUBH	^				OC		^		
ACCT 4			BCN		^	SA	^				AAA		^		TT	^				
ACCT 5	BPA	^		CI				^												
ACCT 6								^			^			^						
ACCT 7							CO									^				
ACCT 8					^															
ACCT 9										^									^	
ACCT 10	IBOP		^								CC						^		ACRN	^

<u>Field Name</u>	<u>Acronym</u>	<u>Data Type</u>	<u>Acct Line</u>	<u>Position</u>	<u>X12 Segment</u>
Authorized Activity Address	AAA	6 AN	1	1-6	FA2 L1
Department Code	DEPT	2 AN	2	1-2	FA2 A1
Transfer Department	TDPT	2 AN	2	4-5	FA2 A2
Document Fiscal Year	DFY	2 AN	2	7-8	FA2 B4
Fiscal Year (Beginning Fiscal Year)	BFY	1 AN	3	1	FA2 A3
Program Year Indicator (Ending Fiscal Year)	EFY	1 AN	3	3	FA2 A9
Appropriation Number	APPN	4 AN	3	5-8	FA2 A4
Subhead	SUBH	4 AN	3	9-13	FA2 A7
Object Class	OC	3 AN	3	15-18	FA2 F1
Bureau Control Number	BCN	5 AN	4	1-5	FA2 D5
Suballotment Number	SA	1 AN	4	7	FA2 D7
Authorized Accounting Activity	AAA	6 AN	4	9-14	FA2 P2
Transaction Type	TT	2 AN	4	16-17	FA2 E4
Budget Program Activity (N for Navy)	BPA	1 AN	5	1	FA2 B3
Customer Indicator (Activity UIC)	CI	5 AN	5	3-7	FA2 E3
Not Used			6	1-7	FA2 H1
Not Used			6	9-10	FA2 B5
Not Used			6	12-13	FA2 B2
Cost Object	CO	15 AN	7	1-15	FA2 G2
Not Used			8	1-4	FA2 H4
Not Used			9	1-9	FA2 P5
Not Used			9	11-17	FA2 G4
International Balance of Payments	IBOP	3 AN	10	1-3	FA2 P4
Cost Code (JON)	CC	12 AN	10	5-1	FA2 D1
Accounting Classification Reference Number	ACRN	2 AN	10	18-19	FA2 D4

NOTE: FA2 P2 is only mapped to X12 for CBA invoices.

SSC SD Line of Accounting Examples for SAP

Traditional LOA Format:

AA 97 X 4930 NH3P 000 77777 0 066001 2F T12345 SPAWARSYSCEN

Note: Value shown in PAA field 'T12345' represents the Tango Number. Users do not enter a value in this field—it is system generated.

DTS LOA Format:

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1	0	6	6	0	0	1	^													
ACCT 2	9	7	^			^	0	4	^											
ACCT 3	X	^		^	4	9	3	0	^	N	H	3	P	^	0	0	0		^	
ACCT 4	7	7	7	7	7	^	0	^		0	6	6	0	0	1	^	2	F	^	
ACCT 5	N	^	6	6	0	0	1	^												
ACCT 6							^				^			^						
ACCT 7	G	-	0	0	0	3	4	-	S	P	:	N	N	P	R	^				
ACCT 8						^														
ACCT 9										^									^	
ACCT 10				^	S	P	A	W	A	R	S	Y	S	C	E	N	^	A	A	^

Table R-10: SAP Line of Accounting Definitions

ACCT	Field Name
10	Accounting Classification Reference Number (ACRN): A two-position alphanumeric code unique to each line of accounting assigned by document originator.
3	Appropriation Number (APPN): A four-position numeric code that identifies the type of funds being used.
1,4	Authorized Accounting Activity (AAA): A six-position alphanumeric code that identifies the activity which is responsible for performing the official accounting and reporting for the funds.
5	Budget Program Activity (BPA): A one-position alpha code, "N", denoting Navy.
4	Bureau Control Number (BCN): A five-position alphanumeric code used to identify operating budget holder, allotment, or organization having responsibility for managing a program.
10	Cost Code (CC) (JON): A twelve-position alphanumeric code used as the source for information needed for preparation of reports that require detail below the funding level. Code consists of JON or other budget/cost execution information and varies by type of appropriation, system, or fleet/shore activity. It is the last element of the traditional Navy accounting classification code.
7	Cost Object: A 15-position alphanumeric code used by Navy SAP to identify the locally assigned chargeable object (e.g., WBS element, Network Activity) to which the travel obligation/expenses are to be posted in the financial system of record.
5	Customer Indicator (CI) (Activity UIC): A five-position numeric code used to identify the organizational unit to which an employee is officially assigned by a personnel action.
2	Department Code (DEPT): A two-position alphanumeric code that identifies the military department or government entity receiving the appropriation.
2	Document Fiscal Year (DFY): A two-position numeric code that denotes the fiscal year in which the travel is occurring. Used as the fiscal year in the Navy SDN for travel.

Table R-10: SAP Line of Accounting Definitions (continued)

ACCT	Field Name
3	Fiscal Year (BFY) (Beginning): A one-position alphanumeric code that designates the first year funds are available for obligation. Single position value of "X" is used for non-expiring funds.
10	International Balance of Payments (IBOP): A three-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing. The IBOP is used by Disbursing for international travel.
3	Object Class (OC): A three-position numeric code that classifies transactions according to the nature of the goods procured or services performed rather than their purpose.
3	Program Year Indicator (EFY) (Ending): A one-position alphanumeric code used to identify the last year funds are available for obligation. Not used for non-expiring funds.
4	Suballotment Number (SA): A one-position alphanumeric code that denotes a further breakdown of the Operating Budget/Bureau Control Number at the Funds Administering Activity.
3	Subhead (SUBH): A four-position alphanumeric code that identifies a subhead or limitation to the U.S. Treasury account number (basic symbol). The subhead is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes.
4	Transaction Type (TT): A two-position alphanumeric code that classifies transactions by type (i.e. travel advances, progress payments).
2	Transfer Department (TDPT): A two-position alphanumeric code that identifies the Government agency transferring appropriations and/or funds to the Department of Defense or a Service. Not used for working capital funds.

R.6 United States Marine Corps (USMC) LOA Format (SABRS)—MC 1, 8/1/2001

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	AAA						^														
ACCT 2	DEPT	^	FY		^	PY		^	APPR				^	SH				^			
ACCT 3	OC/SOC			^	BCN					^	SA	^									
ACCT 4	AAA					^	TTC		^												
ACCT 5	CC								^	MAC											^
ACCT 6	FA	^	WC	^	FC	^	CAC				^	BRC	^								
ACCT 7	RON														^	RBC	^				
ACCT 8	JNLU			^	DSSN				^	ACRN	^										
ACCT 9	IBOP			^																	
ACCT 10	TF	^	LOC	^	FCN		^	FLN			^										

<u>Field Name</u>	<u>Acronym</u>	<u>Data Type</u>	<u>Acct Line</u>	<u>Position</u>	<u>X12 Segment</u>
Authorized Accounting Activity	AAA	AN6	1	1-6	FA2 L1
Department Code	DEPT	AN2	2	1-2	FA2 A1
Fiscal Year	FY	AN2	2	4-5	FA2 A3
Program Year	PY	AN2	2	7-8	FA2 B4
Appropriation Number	APPR (BSYM)	AN4	2	10-13	FA2 A4
Subhead	SH	AN4	2	15-18	FA2 A7
Object Class/Sub Object Class	OC/SOC	AN4	3	1-4	FA2 F1
Bureau Control Number	BCN	AN5	3	6-10	FA2 D5
Suballotment Number	SA	N1	3	12	FA2 D7
Authorized Accounting Activity	AAA	AN6	4	1-6	FA2 L1
Transaction Type Code	TTC	AN2	4	8-9	FA2 G3
Cost Code	CC	AN12	5	1-12	FA2 G4
The definition for the FA2 crosswalks defines this field for the Navy/Marine Corps as MAC/AAC. This is a required field.					
Major Activity	MAC (WCI)	AN6	5	14-19	FA2 D1
Fund Administrator	FA (BEA)	AN2	6	1-2	FA2 B1
Work Center	WC (BESA)	AN2	6	4-5	FA2 B2
Fund Code	FC	AN2	6	7-8	FA2 B5
Cost Account Code	CAC	AN4	6	10-13	FA2 H1
Budget Reporting Code	BRC	AN2	7	15-16	FA2 C3
Reimbursable Order Number	RON	AN15	7	1-15	FA2 E2
Reimbursable Bill Code	RBC	AN1	7	17	FA2 E1
Job Number Local Use Code	JNLU	AN4	8	1-4	FA2 H4
Paying DSSN	DSSN	N	8	6-8	N104
ACRN	ACRN	AN2	8	11-12	ENT01 & IT 101
International Balance of Payments Code	IBOP	AN4	9	1-4	FA2 P4

Appendix R: Lines of Accounting (LOA) Formats by Service/Agency

<u>Field Name</u>	<u>Acronym</u>	<u>Data Type</u>	<u>Acct Line</u>	<u>Position</u>	<u>X12 Segment</u>
Transfer Agency - FMS	TF	AN2	10	1-2	FA2 A2
Location (Country Code) - FMS	LOC	AN2	10	4-5	FA2 P5 (4-5)
Case Number - FMS	FCN	AN3	10	7-9	FA2 P5 (1-3)
Line Number - FMS	FLN	AN3	10	11-13	FA2 P5 (6-8)

Marine Corps LOA Example

This is an example of a Marine Corps LOA. The example is designed to aid in the translation from the traditional accounting format to the DTS format. Both formats are provided below.

Marine Corps Traditional Format:

17 02 02 1106 27A0 2100 67438 067400 2D COSTCODE1234 M20175 50 00 BF 0001 9400 AA

Marine Corps DTS Format:

USMC	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	067400						^														
ACCT 2	17	^	02	^	02	^	1106			^	27A0			^							
ACCT 3	2100				^	67438				^	^										
ACCT 4	067400					^	2D	^													
ACCT 5	COSTCODE1234											^	M20175					^			
ACCT 6	50	^	00	^	BF	^	0001			^											
ACCT 7																					
ACCT 8					^	9400			^	AA	^										
ACCT 9					^																
ACCT 10			^			^				^				^							

Marine Corps FMS Format

When an LOA is set up for FMS (Foreign Military Sales) purposes, certain fields must be populated in order for DTS and the DADS to distinguish the FMS LOA from a non-FMS LOA. The FMS elements (fields) for the Marine Corps are shown in Table R-11.

Table R-11: Values for MC 1, 81/2001 FMS LOA Format Map

VALUES FOR MC 1, 81/2001 FMS LOA FORMAT MAP			
ACCOUNT NUMBER	FIELD NAME	POSITION(S)	VALUE IN POSITION(S)
2	DEPT	1 2	9 7
2	FY	4 5	XX
2	APPR	10 11 12 13	8 2 4 2
10	TF	1 2	1 1
10	LOC	4 5	Enter the country or international organizational code for transactions pertaining to Foreign Military (FMS).
10	FCN	7 8 9	Enter the FMS case identifier assigned for the identification, accounting and data processing for each offer. This code is indicated in the FMS contractual sales agreements between the U. S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance.
10	FLN	11 12 13	Enter the detail line item on the Letter of Offer and Acceptance.

Refer to the *DTA Manual, Chapter 8, Section 8.7* for further information on input of FMS LOA values into DTS.

Table R-12: Marine Corps LOA Definitions

ACCT	Field Name
8	Accounting Classification Reference Number (ACRN): A two-position alphanumeric code unique to each line of accounting assigned by document originator.
2	Appropriation Number (APPR): A four-digit alphanumeric code that identifies the type of funds being used.
1, 4	Authorization Accounting Activity (AAA): A six-digit alphanumeric code that identifies the Activity which is responsible for performing the official accounting and reporting for the funds.
6	Budget Reporting Code (BRC): A two-digit alphanumeric field used to identify and track specific programs of high-level interest.
3	Bureau Control Number (BCN): A five-digit alphanumeric field used to identify the holder of an appropriation or the purpose of an allotment and the specific subdivision of the budget to which the allotted funds will be applied. Composed of a five-digit operating budget holder or a three-digit allotment number prefixed by a two-digit budget project number.
8	Case Number FMS (FCN): A three-digit alpha numeric code that is assigned to an FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance (LOA). An FMS case identifier is assigned for the purpose of identification, accounting and data processing for each offer.

Table R-12: Marine Corps LOA Definitions (continued)

ACCT	Field Name
6	Cost Account Code (CAC): A four-or-six digit alphanumeric code established to classify transactions according to their purpose. It is normally the last four characters of the cost code of the <i>Navy/Marine Corps</i> accounting classification code or, in a job order system, the third through the sixth digit of the job order number.
5	Cost Code (CC): The last element of <i>Navy/Marine Corps</i> accounting classification code. It is the source of information needed for the preparation of local reports and consists of 12 alphanumeric characters constructed as follows: Operating Target Number (1-3); Expense Element (4); Program Element (5-6); Functional/Subfunctional (7-8); Cost Account (9-12).
2	Department Code (Dept): The department code is a two-digit alpha numeric code which identifies the military department or government entity receiving the appropriation.
2	Fiscal Year (FY): A one-position alphanumeric code that designates the year funds are available for obligation.
5	Fund Administrator (FA): A two-digit alphanumeric field which identifies an organizational element designated by a Major Activity to control a specific segment of funds.
6	Fund Code (FC): A two-position alphanumeric code established for each appropriation. These codes facilitate computer processing and are an element of the allotment code.
9	International Balance of Payments (IBOP): A four-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS).
9	Job Local Use Code (JONU): A four-digit alphanumeric code used to identify and track costs related to a specific project or job.
8	Line Number FMS (FLN): A three-digit alpha/numeric code which identifies a detail line item on the Letter of Offer and Acceptance.
8	Location (Country Code) - FMS (LOC): A two-position code identifying a country or international organizational code for transactions pertaining to Foreign Military Sales (FMS); International Military Education and Training (IMET); and Foreign Military Financing. Country codes also are used to develop the International Balance of Payment (IBOP) code. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS). The FMS, IMET and FMF codes are developed by the Defense Security Assistance Agency (DSAA) and published in the Security Assistance Management Manual, DoD 5105.38-M (SAMM).
3	Object Class/Sub Object Case (OC/SOC): A four-position code that classifies transactions according to the nature of the goods procured or services performed rather than their purpose.
8	Paying DSSN: A four-digit code that indicates which of four paying stations to route the voucher for payment. The paying DSSN is determined by the traveler's organization, rather than on the organization responsible for funding the authorization.
2	Program Year (PY): The program year code is required only for appropriations that never expire (FY X), yet require fiscal year accountability because of the language in the Appropriation Act.
6	Reimbursable Bill Code (RBC): A one-digit field assigned to relate an LOA to a reimbursable Customer Identification Number for billing purposes.
7	Reimbursable Order Number (RON): A fifteen-digit field assigned locally to identify a specific request for reimbursable work which has been accepted.

Table R-12: Marine Corps LOA Definitions (continued)

ACCT	Field Name
2	Subhead (SH): The limitation or subhead is a four-digit suffix to the US. Treasury account number (basic symbol). The limitation is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes. On accounting documents, the limitation is preceded by a decimal point. If there is no limitation, leave these positions blank.
3	Suballotment Number (SA): A one-digit numeric code assigned by the suballotment grantor for regular suballotments. SANs are used as a separate element within an accounting classification.
4	Transaction Type Code (TTC): A two-position alphanumeric code that classifies transactions by type (i.e., plant property, travel advances, progress payments).
8	Transfer Agency - FMS (TF): A two-digit alphanumeric code indicating the department code of the Government agency transferring appropriations and/or funds to the Department of Defense (department code 97) or one of the Services (department codes 17, 21 or 57). For example, an appropriation in which the Department of Defense is the receiving agency and the Executive Office of the President is the issuing agency would be cited as follows: 97-11 X 8242.GYO1.
5	Work Center: A two-digit field representing the level in the financial management structure at which transactions are generated.

R.7 Defense Business Management System (DBMS) LOA Formats (DBMS)— DBMS 1, 8/1/2001

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1	ADSN						^													
ACCT 2	DEPT	^	FY			^	BS			^	SH			^						
ACCT 3	ASN				^	CAC				^	OCC				^					
ACCT 4	ORG				^															
ACCT 5	DBMS AC	^	FCC	^	ADSN				^											
ACCT 6																				
ACCT 7																				
ACCT 8																				
ACCT 9	IBOP				^															
ACCT10	JON					^	ACRN	^												

NOTE: No delimiter needed if Account Line is totally blank as in 6, 7, and 8.

<u>Field Name</u>	<u>Acronym</u>	<u>Size and Type</u>	<u>Acct Line</u>	<u>Position</u>	<u>X12 Segment</u>
Accounting and Disbursing Station Number	ADSN	A/N6	1	1-6	L1 A42
Department Code	DEPT	A/N2	2	1-2	A1 A10
Fiscal Year	FY	A/N4	2	4-7	A3 A12
Basic Symbol	BS	N4	2	9-12	A4 A13
SubHead	SH	A/N4	2	14-17	A7 A14
Allotment Serial Number	ASN	N5	3	1-5	D6 A20
Cost Account Number	CAC	N5	3	7-11	H1 A30
Object Class Code	OCC	N4	3	13-16	F1 A31
Organization Code	ORG	A5	4	1-5	E3 A26
DBMS Activity Code	DBMS AC	A/N2	5	1-2	D1 A27
Fund Code	FC	A/N2	5	4-5	B5 A16
Accounting and Disbursing Station Number	ADSN	A/N6	5	7-12	L1 A42
IBOP	IBOP	A/N4	9	1-4	P4
Job Order Number	JON	A/N6	10	1-6	G1 A35
Accounting Classification Reference Number	ACRN	A/N2	10	8-9	ENT 01 IT101

DBMS/Defense Agency LOA Example

This is an example of a LOA that may be used by the Defense Agencies. The example is designed to aid in the translation from the traditional accounting format to the DTS format. Both formats are provided below.

DBMS/Defense Agency Traditional Format:

97 XXXX 4930 5CC1 010 73211 2111 J UX J1 033181 01

DBMS/Defense Agency DTS Format:

DoD Agencies	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			033181				^													
ACCT 2	97	^		XXXX				^	4930				^	5CC1			^			
ACCT 3			010			^			73211			^		2111			^			
ACCT 4			J			^														
ACCT 5	UX	^	J1			^			033181				^							
ACCT 6																				
ACCT 7																				
ACCT 8																				
ACCT 9						^														
ACCT 10							^	01			^									

Table R-13: DBMS/Defense Agency LOA Definitions

ACCT	Field Name
1,5	Accounting and Disbursing Station Number (ADSN): A six-digit alphanumeric number that identifies the Activity which is responsible for performing the official accounting and reporting for the funds.
10	Accounting Classification Reference Number (ACRN): A two-position alphanumeric code unique to each line of accounting assigned by document originator.
3	Allotment Serial Number (ASN): A three- to five-position numeric code that identifies a particular distribution of funds.
2	Basic Symbol (BS): A four-digit number that identifies the type of funds being used.
3	Cost Account Code (CAC): A five-digit numeric code established to classify transactions according to their purpose. It is normally the last four characters of the cost code of the <i>Navy/Marine Corps</i> accounting classification code, or in a job order system, the third through the sixth digit of the job order number.
2	Department Code (Dept): The department code is a two digit alphanumeric code which identifies the military department or government entity receiving the appropriation.
5	DBMS Activity Code (DBMS AC): The DBMS AC is a two-position alphanumeric code that identifies the organization responsible for financial management and accountability of Funds.
2	Fiscal Year (FY): A four-position alphanumeric code that designates the year funds are available for obligation.
5	Fund Code (FC): A two-position code established for each Air Force appropriation, DoD funds allotted to Air Force and military assistance appropriations transferred to Air Force. These codes facilitate computer processing and are an element of the allotment code.
9	International Balance of Payments (IBOP): A four-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS).
10	Job Order Number (JON): A six-digit alphanumeric code used to identify and track costs related to a specific project or job. The first position of the JON must be a 1 (Reimbursable Job Order Number) or 0 (zero, non-Reimbursable Job Order Number). The remaining five positions are assigned locally.
3	Object Class Code (OCC): A four-position numeric code that classifies transactions according to the nature of the goods procured or services performed rather than their purpose.

Table R-13: DBMS/Defense Agency LOA Definitions (continued)

ACCT	Field Name
4	Organization (ORG): A five-digit numeric code used to identify the office using the funds. Positions one through five represent the following: directorate; division; branch; section; and unit.
2	Subhead (SH): The limitation or subhead is a four-digit alphanumeric suffix to the US. Treasury account number (basic symbol). The limitation is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes. On accounting documents, the limitation is preceded by a decimal point.

R.8 Washington Headquarters Services Allotment Accounting System (WAAS) LOA Formats (DoDEA, WAAS)—WAAS 1, 8/7/2002

WAAS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	FSN						^														
ACCT 2	DEPT	^	FY				^	BSN			^	LMT			^	PY	^				
ACCT 3	PP						^	ORC			^										
ACCT 4	OC		^	FSN				^													
ACCT 5	APC+DPI				^	CCC			^	ORGID		^									
ACCT 6																					
ACCT 7																					
ACCT 8																					
ACCT 9	IBOP		^																		
ACCT 10																					

Field Name	Acronym	Data Type	Acct Line	Position	FA2 / X12 Segment
Fiscal Station Number	FSN	6 AN	ACCT 1	1-6	L1
Department Code	DEPT	2 AN	ACCT 2	1-2	A1
Fiscal Year	FY	4 AN	ACCT 2	4-7	A3
Basic Symbol Number	BSN	4 AN	ACCT 2	9-12	A4
Limit	LIMIT	4 AN	ACCT 2	14-17	A7
Program Year	PY	1 N	ACCT 2	19	B4
Program Project	PP	9 AN	ACCT 3	1-9	B3
Organization Responsibility Code	ORC	6 AN	ACCT 3	11-16	H1
Object Class Code	OC	4 AN	ACCT 4	1-4	F4
Fiscal Station Number	FSN	6 AN	ACCT 4	6-11	L1
Account Processing Code + DPI Code	APC+DPI	6 AN	ACCT 5	1-6	G4
Cost Center Code	CCC	6 AN	ACCT 5	8-13	D1
Organizational ID	ORGID	2 AN	ACCT 5	15-16	E3
IBOP	IBOP	4 AN	ACCT 9	1-4	P4

WAAS LOA Examples

These LOA examples were provided by WAAS (WHS, DAFS, DISA, and DoDEA). The examples are designed to aid in the translation from the traditional accounting format to the DTS format. Both formats are provided below.

WHS WAAS Traditional Format:

9720100.1120 T601 0101 2101 2102 S49447 DSTD2T601

Note: Prog Project is 00000 so omitted from traditional format. PY '2' omitted

WHS WAAS DTS Format:

WAAS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1	49447						^													
ACCT 2	97	^	2002		2	^	100			^	1120			^	2	^				
ACCT 3	0						^	10			^	1		^						
ACCT 4	2101		^	49447			^													
ACCT 5	96JU97				^	9796JU			^	DS		^								
ACCT 6																				
ACCT 7																				
ACCT 8																				
ACCT 9																				
ACCT 10																				

Appendix R: Lines of Accounting (LOA) Formats by Service/Agency

DAFS WAAS Traditional Format:

9720100.1220 P2009 4001 2101 2102 S12123 DJTD20001

Note: PY '2' omitted

DAFS WAAS DTS Format:

WAAS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			12123				^													
ACCT 2	97		^		2002		2	^		100			^		1220			^	2	^
ACCT 3					P2009					^		4010			1			^		
ACCT 4		2101		^				12123					^							
ACCT 5			9JAA97				^			979JAA				^	DJ			^		
ACCT 6																				
ACCT 7																				
ACCT 8																				
ACCT 9							^													
ACCT 10																				

DISA WAAS Traditional Format:

9720100.4300 P226MBNZ0 JT9H19 2101 2102 DDTD26789 842500

Note: PY '2' omitted

DISA WAAS DTS Format:

WAAS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			842500				^													
ACCT 2	97		^		2002		2	^		100			^		3400			^	2	^
ACCT 3					P226MBNZ0					^		JT9H19			1			^		
ACCT 4		2101		^				842500				^								
ACCT 5			WAB197				^			97WAB1				^	DD			^		
ACCT 6																				
ACCT 7																				
ACCT 8																				
ACCT 9							^													
ACCT 10																				

DoDEA WAAS Traditional Format:

9720100.6010 P5280 1300 2101 2102 DETA20823A2UFW 049451

Note: PY '2' omitted

DoDEA WAAS DTS Format:

WAAS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			049451				^													
ACCT 2	97		^		2002		2	^		100			^		6010			^	2	^
ACCT 3					P5280					^		1300			1			^		
ACCT 4		2101		^				49451				^								
ACCT 5			99DA97				^			9799DA				^	DE			^		
ACCT 6																				
ACCT 7																				
ACCT 8																				
ACCT 9							^													
ACCT 10																				

Table R-14: WAAS LOA Definitions

ACCT	Field Name
1,4	Fiscal Station Number (FSN): Identifies the activity responsible for performing the accounting for these funds.
2	Department Code (DEPT): Identifies the government agency receiving the funds
2	Fiscal Year (FY): Identifies the first year funds are available for obligation. Enter as full 4-digit FY for clarity.
2	Basic Symbol (BS): Identifies the type of funds being used (0100 = O&M, 0400 = R&D).
2	Limit (LIMT): Identifies DoD Component receiving allocation of funds.
2	Program Year (PY): Represents the actual fiscal year the funds are available, particularly for an X year appropriation. Mandatory field for all LOAs.
3	Program Project (PP): Subdivision of funds identifying specific projects or initiatives in WAAS.
3	Organization Responsibility Code (ORC): Subset of an appropriation identifying the Division or office using the funds.
4	Object Class Code (OCC): Identifies the type of goods or services being purchased (similar to Army Element of Resource (EOR))
5	Account Processing Code + DPI (APC+DPI): Required field for disbursements. Composed of 4-character APC + 2-character Data Processing Indicator (DPI). (For WAAS users, normally "97". Example "23JH97". **Mandatory field for disbursing.
5	Cost Center Code (CCC): Required field for disbursements. Composed of 2 character DPI + 4-character APC. Must match the codes in APC + DPI but in reverse order. Example "9723JH". **Mandatory field for disbursing.
5	Organizational ID (ORGID): Two character code used to identify DOD Agencies for query purposes in WAAS. ** Mandatory for disbursing.
9	International Balance of Payments (IBOP): Reserved for use when required in the future.

R.9 eBiz LOA Format (eBiz)—eBiz 2, 2/20/2003

eBiz	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT1	FSN						^														
ACCT2	DEPT	^	FY				^	BS			^	DALO				^					
ACCT3	MCLO		^	FLO			^	OC/OSC										^			
ACCT4	PPC			^	SIPC			^													
ACCT5	APC(1)	^	APC(2)		^	FSN				^											
ACCT6	PROJ						^	WC							^						
ACCT7	BFY	^																			
ACCT8																					
ACCT9	IBOP			^																	
ACCT10	JOCC												^	ACRN		^					

Accounting Installation	FSN	6 AN	1	1-6		
Department Code	DEPT		2	1-2		
Fiscal Year	FY		2	4-7		
Basic Symbol	BS		2	9-12		
Defense Agency Level Organization	DALO	4 AN	2	14-17	FA2 A7	D1
Major Command Level Organization	MCLO	3 AN	3	1-3	FA2 D6	D2
Field Level Organization	FLO	4 AN	3	5-8	FA2 H1	D3
Object Class/Object Sub-Class	OC/OSC	7 AN	3	10-16	FA2 F1	F1/F2
Program/Planning Code	PPC	4 AN	4	1-4	FA2 E3	G1
Special Interest/Program Cost Code	SIPC	4 AN	4	6-9	FA2 G2	G2
First 2 positions of APC	APC(1)	2 AN	5	1-2	FA2 D1	N/A
Last 2 positions of APC	APC(2)	2 AN	5	4-5	FA2 B5	N/A
Accounting Installation	FSN	6 AN	5	7-12	FA2 L1	L1
Project/Task/Budget Sub-line	PROJ	8 AN	6	1-8	FA2 C4	B4
Work Center	WC	7 AN	6	10-16	FA2 B2	D4
International Balance of Payments	IBOP	4 AN	9	1-4	FA2 P4	
Job Order Cost Code	JOCC	13 AN	1 0	1-13	FA2 G1	H1
Assigned Number	ACRN	2 AN	1 0	15-16	ENT01/IT101	
BUDGET FISCAL YEAR	BFY	4 AN	7	1-4	FA2 A3	A3

eBiz Line of Accounting Example

The following LOA example was provided by the Defense Finance and Accounting Center (DFAS). The example is designed to aid in the translation from the traditional accounting format to the DTS format. Both formats are provided below.

eBiz Traditional Format

97200320034930 5L2P ADADC VPY COCL 210TP00 03310000Y2K1 ARMY 033186 C2VY
VPYCO3YA001

eBiz DTS Format:

eBiz	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT1			033186				^													
ACCT2	97		^	XXXX				^		4930				^	5L28				^	
ACCT3	VPY								^	210TP00									^	
ACCT4	Y2K1				^	ARMY				^										
ACCT5	CZ		^	VY			^			033186				^						
ACCT6	03310000								^	ADADC										^
ACCT7	2003		^																	
ACCT8																				
ACCT9							^													
ACCT10	VPYCO3YA001													^						^

Table R-15: eBiz LOA Definitions

ACCT	Field Name
1,5	Accounting Installation (FSN): A six character alphanumeric code that identifies the activity responsible for performing the official accounting and reporting for the funds.
10	Assigned Number (ACRN): A two character alphanumeric Accounting Classification Reference Number (ACRN) associated with a unique Line of Accounting (LOA) cited on the document.
2	Basic Symbol (BS): A four character number designating the U.S. Treasury account number assigned to the appropriated funds. This is the highest government organization level at which appropriation, fund, deposit, clearing and receipt accounts are summarized.
2	Defense Agency Level Organization (DALO): A four character alphanumeric designation.
2	Department Code (Dept): A four character number that identifies the military department or government entity receiving the appropriated funds.
3	Field Level Organization (FLO): A four character alphanumeric code identifying the geographic location of the DFAS cost center
5	First 2 positions of APC (APC(1)): The first two characters of a four character alphanumeric code used as accounting shorthand in DBMS.
5	Second 2 position of APC (APC(2)): The third and fourth characters of a four character alphanumeric code used as accounting shorthand in DBMS.
2	Fiscal Year (FY): A four character alphanumeric code that designates the year, funds are available for obligation used for EC/EDI 810 (SRD1).
9	International Balance of Payment (IBOP): A four character alphanumeric code identifying a benefiting foreign country. Used for reimbursement/settlement of OCNUS travel transactions.
10	Job Order Cost Code (JOCC): A thirteen character alphanumeric Job Order Number used to identify job costs associated with reimbursable work orders.
3	Object Class/Object Sub-Class (OC/OSC): A seven character alphanumeric Object Class code to classify a budget execution transaction and Object Sub-Class code indicating the object of expense for the transaction. Object of expense represent a classification of goods or services on which the agency spends funds.
4	Program/Planning Code (PPC): An eight character alphanumeric code providing a program output or other capability to improve mission performance or further a specified mission or objectives.

Table R-15: eBiz LOA Definitions (continued)

ACCT	Field Name
6	Project/TaskBudget Sub-line (PROJ): An eight character alphanumeric code that identifies additional sub divisions of the U. S. Treasury account.
4	Special Interest/Program Cost Code (SIPC): A four character alphanumeric designator providing a separate accounting and reporting for cost incurred during an emergency or in support of a special program.
6	Work Center (WC): A seven character alphanumeric code used to identify a specific responsibility center that carries out the mission, conducts a major line of activity, or produces one or more outputs (i.e., DFAS Support).
7	Budget Fiscal Year (BFY): A four character alphanumeric code that designates the budget year funds are available for obligation.

R.10 Defense Working Capital Accounting System (DWAS) LOA Format (DWAS)—DWAS, 1/1/2004

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT 1	AAA						^															
ACCT 2	DEPT	^	TDPT	^	FY				^	DOC FY				^								
ACCT 3	APPN			^	SUBH			^	OBJ CLASS (CC)				^									
ACCT 4	BCN				^	SA	^	AAA				^	TT	^								
ACCT 5	BPA	^	CUST ID (CI)			^																
ACCT 6	COST ACCOUNT CODE (CAC)							^	FC	^												
ACCT 7																						
ACCT 8	RESP/COST CENTER (RC/CC)							^	IBOP				^	BOC/EE				^				
ACCT 9	COST CODE (CC)											^	ACRN	^								
ACCT 10	JOB ORDER NUMBER (JON)																		^			

Field Name	Acronym	Data Type	Acct. Line	X12 Segment
Authorized Accounting Activity	AAA	AN6	1	FA2 L1
Department Code	DEPT	AN2	2	FA2 A1
Transfer Department	TDPT	AN2	2	FA2 A2
Fiscal Year	FY	AN4	2	FA2 A3
Document Fiscal Year	DFY	N4	2	FA2 B4
Appropriation Number	APPN	AN4	3	FA2 A4
Subhead	SUBH	AN4	3	FA2 A7
Object Class	OC	AN4	3	FA2 F1
Bureau Control Number	BCN	AN5	4	FA2 D5
Sub Allotment	SA	AN1	4	FA2 D7
Authorized Accounting Activity	AAA	AN6	4	FA2 L1
Transaction Type	TT	AN2	4	FA2 E4
Budget Program Activity (N-Navy, etc.)	BPA	AN1	5	FA2 B3
Customer Indicator (Activity UIC)	CI	AN5	5	FA2 E3
Cost Account Code	CAC	AN8	6	FA2 H1
Fund Code	FC	AN2	6	FA2 B5
Responsibility/Cost Center	RC/CC	AN8	8	FA2 G4
International Balance of Payments Code	IBOP	AN4	8	FA2 P4
Budget Object Class/Element of Expense	BOC/EE	AN4	8	FA2 F4
Cost Code	CC	AN12	9	FA2 D1
Accounting Classification Reference Number	ACRN	AN2	9	ENT 01
Job Order Number	JON	AN19	10	FA2 H4

DWAS Line of Accounting Example

The following LOA examples are for each customer group using the DWAS. These examples are designed to aid in the translation from the traditional accounting format to the DTS format. Formats for each customer group are provided below.

Appendix R: Lines of Accounting (LOA) Formats by Service/Agency

DoD—Working Capital Funds

AA 97 X 4930 FF12 211 G2291 0 068142 2F 000000 CC1234567890

| | | | | ||| | | |
 ACRN | FY APPN | OC | SA | TT PAA |
 Dept SUBHBCN AAA Cost Code
 (DoD)

DWAS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1	0	6	8	1	4	2	^													
ACCT 2	9	7	^	9	7	^	X	X	X	X	^	2	0	0	3	^				
ACCT 3	4	9	3	0	^	F	F	1	2	^	2	1	0		^					
ACCT 4	G	2	2	9	1	^	0	^	0	6	8	1	4	2	^	2	F	^		
ACCT 5	F	^	G	2	2	9	1	^												
ACCT 6									^	3	0	^								
ACCT 7																				
ACCT 8	2	F	M	S	3	S		^						^	2	1	0	0	^	
ACCT 9	C	C	1	2	3	4	5	6	7	8	9	0	^	A	A	^				
ACCT 10	G	M	T	R	0	3	0	0	0	0	0	0								^

Table R-16: DWAS LOA Definitions

ACCT	Field Name
9	Accounting Classification Reference Number (ACRN): A two-position alphanumeric code unique to each line of accounting assigned by document originator. (ENT01)
3	Appropriation Number (APPN): A four-position numeric code which identifies the type of funds being used. For DWAS customers this is usually "4930". (FA2 A4)
1,4	Authorization Accounting Activity (AAA): A six-position alphanumeric code that identifies the activity which is responsible for performing the official accounting and reporting for the funds. Also known as the Fiscal Station Number (FSN), Fiscal Accounting Station (FAS) or Accounting Station Number (ASN). (FA2 L1)
8	Budget Object Class (BOC) / Element of Expense: A four-position alphanumeric code, also know as the Expense Element, that classifies transactions according to the nature of the goods procured or services performed rather than their purpose. Travel object classes begin with a "2". This field is also referred to as the Element of Resource (EOR) for the SRD1 Interfacing system. (FA2 F4)
5	Budget Program Activity (BPA): A one-position alpha code, "N", denoting Navy, "F" denoting AF, etc. (FA2 B3)
4	Bureau Control Number (BCN): A five-position alphanumeric code used to identify operating budget holder, allotment, or organization having responsibility for managing a program. (FA2 D5)
6	Cost Account Code (CAC): A four-or-six position alphanumeric code established to classify transactions according to their purpose. It is normally the last four characters of the cost code of the <i>Navy/Marine Corps</i> accounting classification code or, in a job order system, the third through the sixth digit of the job order number. A seven-position alphanumeric code used by STARS-HCM to identify the Operating Budget Unit Identification Code (OBUIIC) for RDT&E only. DWAS has expanded this field to allow up to an eight-position alphanumeric value for future use as Work Centers or Performing Cost Centers. (FA2 H1)
9	Cost Code (CC): A twelve-position alphanumeric code used as the source for information needed for preparation of reports which require detail below the funding level. Code consists of JON or other budget/cost execution information and varies by type of appropriation, system, or fleet/shore activity. It is the last element of the Navy accounting classification code. This field is also referred to as the Account Processing Code (APC)/PRON/JON for the SRD1 Interfacing system. (FA2 D1)
5	Customer Indicator (CI) (Activity UIC): A five-position numeric code used to identify the organizational unit to which an employee is officially assigned by a personnel action. (FA2 E3)
2	Department Code (DEPT): A two-position alphanumeric code which identifies the military department or government entity receiving the appropriation. (FA2 A1)
2	Document Fiscal Year (DFY): A four-position numeric code, which denotes the fiscal year in which the travel is occurring. The last two positions are used as the fiscal year in the DWAS Standard Document Number for travel. (FA2 B4)
2	Fiscal Year (FY): A four-position alphanumeric code that designates the first year funds are available for obligation. "XXXX" is used for DoD Revolving funds. (FA2 A3)
6	Fund Code (FC): A two-position alphanumeric code established for each appropriation. These codes facilitate computer processing and are an element of the allotment code. (FA2 B5)
8	International Balance of Payments (IBOP): A three-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing. (FA2 P4)

Table R-16: DWAS LOA Definitions (continued)

ACCT	Field Name
10	Job Order Number (JON): A twelve to nineteen-position alphanumeric code used to identify and track costs specific to a project. The JON can be either the G&A or Reimbursable JON costs for the travel should be incurred against. (FA2 H4)
3	Object Class (OC): A three or four-position numeric code that promotes the proper classification of disbursements, consistent data collections and accurate reporting. It classifies transactions according to the nature of the goods procured or services performed rather than their purpose. (FA2 F1)
4	Responsibility Center/Cost Center Codes (RC/CC): These codes identify Air Force organizations, subordinate units, successive levels of responsibility, and their related cost accounts. Responsibility centers are the focal point of managerial control and represent a level of reporting for financial accountability. A cost center is a subordinate entity or unit of activity of an organization used for purposes of cost accumulation and distribution. The cost account is subordinate to a cost center and is used to collect costs below organizational entities; also cost accounts are identified to single parent command, DoD program element and functional category. (FA2 G4)
3	Subhead (SUBH): A four-position alphanumeric code that identifies a subhead or limitation to the U.S. Treasury account number (basic symbol). The subhead is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes. (FA2 A7)
4	Suballotment Number (SA): A one-position alphanumeric code which denotes a further breakdown of the Operating Budget/Bureau Control Number at the Funds Administering Activity. (FA2 D7)
4	Transaction Type (TT): A two-position alphanumeric code that classifies transactions by type (i.e. travel advances, progress payments. (FA2 E4)
2	Transfer Department (TDPT): A two-position alphanumeric code which identifies the Government agency transferring appropriations and/or funds to the DoD or a Service. (FA2 A2)

R.11 Defense Logistics Agency—Business Systems Modernization (DLA-BSM) LOA Format (BSM)—BSM 1, 2/6/2006

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT 1	FSN						^															
ACCT 2	DEPT	^	FY			^			BS			^			SH			^				
ACCT 3	ASN				^		CC					^			CCC			^				
ACCT 4	CC			^																		
ACCT 5	AC	^	FC		^		FSN					^										
ACCT 6	ION																					
ACCT 7																						
ACCT 8																						
ACCT 9	IBOP		^		TD		^		FCN			^		LOC		^		FLN			^	
ACCT 10	JON					^		ACRN		^												

<u>Field Name</u>	<u>Acronym</u>	<u>Size & Type (A/N)</u>	<u>Acct Line</u>	<u>Position</u>	<u>X12</u>	<u>DTS</u>
Fiscal Station Number (Routing #)	FSN	A/N6	ACCT1	1-6	L1	A42
Department Code	DEPT	A/N2	ACCT2	1-2	x A1	A10
Fiscal Year	FY	A/N4	ACCT2	4-7	x A3	A12
Base Symbol	BS	N4	ACCT2	9-12	x A4	A13
SubHead	SH	A/N4	ACCT2	14-17	x A7	A14
Allotment Serial Number	ASN	N5	ACCT3	1-5	x D6	A20
Cost Center	CC	A/N6	ACCT3	7-12	x A7	A30
Object Class Code	OCC	N4	ACCT3	14-17	x F1	A31
Cost Center	CC	A/N4	ACCT4	1-4	x E3	A26
DBMS Activity Code	DBMS AC	A/N2	ACCT5	1-2	D1	A27
Fund Code	FC	A/N2	ACCT5	4-5	B5	A16
Fiscal Station Number	FSN	A/N10	ACCT5	7-12	x L1	A42
Internal Order Number	ION	A/N4	ACCT6	1-10	x E2	
IBOP	IBOP	A/N2	ACCT9	1-4	x P4	
Transfer Department	TD	A/N3	ACCT9	6-7	x A2	
Foreign Military Sales Case Number	FCN	A/N2	ACCT9	9-11	x P5 (1-3)	
FMS Location (Country Code)	LOC	A/N2	ACCT9	13-14	x P5 (4-5)	
FMS Line Item Number	FLN	A/N3	ACCT9	16-18	x P5 (6-8)	
JON	JON	A/N6	ACCT10	1-6	x G1	A35
Accounting Classification Reference Number	ACRN	A/N1	ACCT10	8-9	x Mapped L11	

Table R-17: DLA-BSM LOA Definitions

ACCT	Field Name
1,5	Fiscal Station Number (FSN): A six-digit alphanumeric number that identifies the Activity which is responsible for performing the official accounting and reporting for the funds.
10	Accounting Classification Reference Number (ACRN): A two-position alphanumeric code unique to each line of accounting assigned by document originator.
3	Allotment Serial Number (ASN): A three- to five-position numeric code that identifies a particular distribution of funds.
2	Basic Symbol (BS): A four-digit number that identifies the type of funds being used.
3, 4	Cost Center (CC): The first six digits of the DLA-BSM Cost Center are in account 3 and the last 4 digits of the DLA-BSM Cost Center are in account 4.
2	Department Code (Dept): The department code is a two digit alphanumeric code which identifies the military department or government entity receiving the appropriation.
5	DBMS Activity Code (DBMS AC): The DBMS AC is a two-position alphanumeric code that identifies the organization responsible for financial management and accountability of Funds.
2	Fiscal Year (FY): A four-position alphanumeric code that designates the year funds are available for obligation.
5	Fund Code (FC): A two-position code established for each Air Force appropriation, DoD funds allotted to Air Force and military assistance appropriations transferred to Air Force. These codes facilitate computer processing and are an element of the allotment code.
9	International Balance of Payments (IBOP): A four-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS).
10	Job Order Number (JON): A six-digit alphanumeric code used to identify and track costs related to a specific project or job. The first position of the JON must be a 1 (Reimbursable Job Order Number) or 0 (zero, non-Reimbursable Job Order Number). The remaining five positions are assigned locally.
3	Object Class Code (OCC): A four-position numeric code that classifies transactions according to the nature of the goods procured or services performed rather than their purpose.
2	Subhead (SH): The limitation or subhead is a four-digit alphanumeric suffix to the US. Treasury account number (basic symbol). The limitation is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes. On accounting documents, the limitation is preceded by a decimal point.
9	Case Number - FMS (FCN): Enter the FMS case identifier assigned for the identification, accounting and data processing for each offer. This code is indicated in the FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance.

Table R-17: DLA-BSM LOA Definitions (continued)

ACCT	Field Name
9	Location (Country Code) - FMS (LOC): Enter the FMS case identifier assigned for the identification, accounting and data processing for each offer. This code is indicated in the FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance.
8	Line Number - FMS (FLN): Enter the detail line item on the Letter of Offer and Acceptance.
9	Transfer Agency - FMS (TF): Enter the country or international organizational code for transactions pertaining to Foreign Military (FMS).

DLA-BSM FMS Format

When an LOA is set up for FMS (Foreign Military Sales) purposes, certain fields must be populated in order for DTS and the DADS to distinguish the FMS LOA from a non-FMS LOA. The FMS elements (fields) for DLA-BMS are shown in Table R-18.

Table R-18: Values for DLA-BSM, 2/6/2006 FMS LOA Format Map

VALUES FOR BSM, 8/29/2005 FMS LOA FORMAT MAP			
ACCOUNT NUMBER	FIELD NAME	POSITION(S)	VALUE IN POSITIONS
2	DEPT	1 2	9 7
2	FY	4 5 6 7	X X X X X
2	BS	9 10 11 12	8 2 4 2
9	TD	6 7	1 1
9	FCN	9 11	Enter the FMS case identifier assigned for the identification, accounting, and data processing for each offer. This code is indicated in the FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by DD Form 1513 or a Letter of Offer and Acceptance.
9	LOC	13 14	Enter the country or international organizational code pertaining to FMS.
9	FLN	16 17 18	Enter the detail line item on the Letter of Offer and Acceptance.

R.12 Military Sealift Command Financial Management System (MSC-FMS) LOA Format (MSC-FMS)—MSC, 10/13/2005

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT 1	AAA						^															
ACCT 2	DEPT	^	TDPT	^	DFY	^																
ACCT 3	BFY	^	EFY	^	APPN	^	SUBH			^	OC			^								
ACCT 4	BCN				^	SA	^	AAA				^	TT	^								
ACCT 5	BPA	^	CI			^																
ACCT 6							^															
ACCT 7	CO														^							
ACCT 8					^																	
ACCT 9										^											^	
ACCT 10	IBOP		^	CC						^	ACRN				^							

Field Name	Acronym	Data Type	Acct. Line	Position	X12 Segment
Authorized Activity Address	AAA	6 AN	1	1 - 6	FA2 L1
Department Code	DEPT	2 AN	2	1 - 2	FA2 A1
Transfer Department	TDPT	2 AN	2	4 - 5	FA2 A2
Document Fiscal Year	DFY	2 AN	2	7 - 8	FA2 B4
Fiscal Year (Beginning Fiscal Year -BFY)	BFY	1 AN	3	1	FA2 A3
Program Year Indicator (Ending Fiscal Year - EFY)	EFY	1 AN	3	3	FA2 A9
Appropriation Number	APPN	4 AN	3	5 - 8	FA2 A4
Subhead	SUBH	4 AN	3	9 - 13	FA2 A7
Object Class	OC	3 AN	3	15 - 18	FA2 F1
Bureau Control Number	BCN	5 AN	4	1 - 5	FA2 D5
Suballotment Number	SA	1 AN	4	7	FA2 D7
Authorized Accounting Activity	AAA	6 AN	4	9 - 14	FA2 P2
Transaction Type	TT	2 AN	4	16 - 17	FA2 E4
Budget Program Activity (N for Navy)	BPA	1 AN	5	1	FA2 B3
Customer Indicator (Activity UIC)	CI	5 AN	5	3 - 7	FA2 E3
- Not used			6	1 - 7	FA2 H1
- Not used			6	9 - 10	FA2 B5
- Not used			6	12 - 13	FA2 B2
Cost Object	CO	15AN	7	1 - 15	FA2 G2
- Not used			8	1 - 4	FA2 H4
- Not used			9	1 - 9	FA2 P5
- Not used			9	11 - 17	FA2 G4
International Balance of Payments (IBOP)	IBOP	3 AN	10	1 - 3	FA2 P4
Cost Code (JON)	CC	12 AN	10	5 - 16	FA2 D1
Accounting Classification Reference Number (ACRN)	ACRN	2 AN	10	18 - 19	FA2 D4

NOTE: FA2 P2 is only mapped to X12 for CBA invoices

SSC SD Line of Accounting Examples for MSC-FMS

Traditional LOA Format:

AA 97 X 4930 NH3P 000 77777 0 066001 2F T12345 SPAWARSYSCEN

Note: Value shown in PAA field 'T12345' represents the Tango number. Users do not enter a value in this field—it is system generated.

DTS LOA Format:

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1	0	6	6	0	0	1	^													
ACCT 2	9	7	^			^	0	4	^											
ACCT 3	X	^		^	4	9	3	0	^	N	H	3	P	^	0	0	0		^	
ACCT 4	7	7	7	7	7	^	0	^	0	6	6	0	0	1	^	2	F	^		
ACCT 5	N	^	6	6	0	0	1	^												
ACCT 6							^				^			^						
ACCT 7	G	-	0	0	0	3	4	-	S	P	:	N	N	P	R	^				
ACCT 8						^														
ACCT 9									^										^	
ACCT 10				^	S	P	A	W	A	R	S	Y	S	C	E	N	^	A	A	^

Table R-19: MSC-FMS Line of Accounting Definitions

ACCT	Field Name
10	Accounting Classification Reference Number (ACRN): A two-position alphanumeric code unique to each line of accounting assigned by document originator.
3	Appropriation Number (APPN): A four-position numeric code that identifies the type of funds being used.
1,4	Authorized Accounting Activity (AAA): A six-position alphanumeric code that identifies the activity which is responsible for performing the official accounting and reporting for the funds.
5	Budget Program Activity (BPA): A one-position alpha code, "N", denoting Navy.
4	Bureau Control Number (BCN): A five-position alphanumeric code used to identify operating budget holder, allotment, or organization having responsibility for managing a program.
10	Cost Code (CC) (JON): A twelve-position alphanumeric code used as the source for information needed for preparation of reports that require detail below the funding level. Code consists of JON or other budget/cost execution information and varies by type of appropriation, system, or fleet/shore activity. It is the last element of the traditional Navy accounting classification code.
7	Cost Object: A 15-position alphanumeric code used by Navy MSC-FMS to identify the locally assigned chargeable object (e.g., WBS element, Network Activity) to which the travel obligation/expenses are to be posted in the financial system of record.
5	Customer Indicator (CI) (Activity UIC): A five-position numeric code used to identify the organizational unit to which an employee is officially assigned by a personnel action.
2	Department Code (DEPT): A two-position alphanumeric code that identifies the military department or government entity receiving the appropriation.

Table R-19: MSC-FMS Line of Accounting Definitions (continued)

2	Document Fiscal Year (DFY): A two-position numeric code that denotes the fiscal year in which the travel is occurring. Used as the fiscal year in the Navy SDN for travel.
ACCT	Field Name
3	Fiscal Year (BFY) (Beginning): A one-position alphanumeric code that designates the first year funds are available for obligation. Single position value of "X" is used for non-expiring funds.
10	International Balance of Payments (IBOP): A three-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing. The IBOP is used by Disbursing for international travel.
3	Object Class (OC): A three-position numeric code that classifies transactions according to the nature of the goods procured or services performed rather than their purpose.
3	Program Year Indicator (EFY) (Ending): A one-position alphanumeric code used to identify the last year funds are available for obligation. Not used for non-expiring funds.
4	Suballotment Number (SA): A one-position alphanumeric code that denotes a further breakdown of the Operating Budget/Bureau Control Number at the Funds Administering Activity.
3	Subhead (SUBH): A four-position alphanumeric code that identifies a subhead or limitation to the U.S. Treasury account number (basic symbol). The subhead is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes.
4	Transaction Type (TT): A two-position alphanumeric code that classifies transactions by type (i.e. travel advances, progress payments).
2	Transfer Department (TDPT): A two-position alphanumeric code that identifies the Government agency transferring appropriations and/or funds to the Department of Defense or a Service. Not used for working capital funds.

R.13 Military Surface Deployment and Distribution Command (MSDDC) LOA Format (TFMS-M)—SDDC—AF 5/12/2006, SDDC—Army, 5/12/2006

The Traffic Financial Management System-M (TFMS-M), for the Surface Deployment and Distribution Command (SDDC), is integrated with DTS for financial transaction exchanges. The following format maps for TFMS-M maps are based on those of the Air Force and Army respectively; however, several data elements vary as shown in the format maps and tables below.

(SDDC - AF 5/12/2006)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT 1	ADSN						^															
ACCT 2	DEPT	^	TA	^	FY	^	APPR				^	LIMIT				^						
ACCT 3	FC	^	PY	^																		
ACCT 4	QA	^	OBAN	^	CCC							^	BA	^								
ACCT 5	EOR					^	CDC	^	CC	^	LINE#	^										
ACCT 6	FAC (CHILD)				^	'C'+SC				^	SMC/CSN											
ACCT 7	ADSN					^	ESP	^														
ACCT 8	FAC (PARENT)							^	FCA					^								
ACCT 9	IBOP	^																				
ACCT 10	TASK												^	EAC	^	COC	^					

MSDDC

MSSDC	Data	Air Force				
<u>Acronym</u>	<u>Type</u>	<u>Data Type</u>	<u>Account Line</u>	<u>Position</u>	<u>X12 Segment</u>	<u>DCMS</u>
ADSN	6 AN	6 AN	1	1-6	FA2 L1	
DEPT	2 AN	2 AN	2	1-2	FA2 A1	Not Passed
TA		2 AN	2	4-5	FA2 A2	
FY	1 AN	1 AN	2	7	FA2 A3	Not Passed
APPR	4 AN	4 AN	2	9-12	FA2 A4	Not Passed
LIMIT	4 AN	4 AN	2	14-17	FA2 A7	Not Passed
FC	2 AN	2 AN	3	1-2	FA2 B5	
PY	1 AN	1 AN	3	4	FA2 B4	Not Passed
OA	2 AN	2 AN	4	1-2	FA2 D4	
OBAN		2 AN	4	4-5	FA2 E4	
CCC	4 AN	6 AN	4	7-12	FA2 D1	
DA		2 AN	4	4-5	FA2 D1	
EOR	4 AN	6 AN	5	1-6	FA2 C4	

Appendix R: Lines of Accounting (LOA) Formats by Service/Agency

<u>Acronym</u>	<u>Type</u>	<u>Data Type</u>	<u>Account Line</u>	<u>Position</u>	<u>X12 Segment</u>	<u>DCMS</u>
CDC		3 AN	5	8-10	FA2 P5 (1-3)	
CC		2 AN	5	12-13	FA2 F5 (1-5)	
Line #		3 AN	5	15-17	FA2 P5 (6-8)	
FAC (Child)	4 AN	6 AN	6	1-6	FA2 F4	
SC		3 AN	6	8-10	FA2 E2	
SMC/CSN		6 AN	6	12-17	FA2 H1	
ADSN	6 AN	6 AN	7	1-6	FA2 G3	
ESP		2 AN	7	8-9	FA2 G3	
FAC (Parent)	4 AN	8 AN	8	1-8	FA2 H5	Not Passed
FCA	5 AN	6 AN	8	10-15	FA2 G1	Not Passed
IBOP		3 AN	9	1-3	FA2 P4	
TASK	6 AN	12 AN	10	1-2	FA2 G4/H4	
EAC	3 AN	3 AN	10	14-16	FA2 G2	Not Passed
CNTR-OTH-CA		2 AN	10	18-19	FA2 C3	

(SDDC - Army 5/12/2006)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT 1	FSN						▲															
ACCT 2	DEPT	▲	FY				▲	BSN				▲	LMT				▲	PY	▲			
ACCT 3	OA	▲	ASN				▲	RSC				▲	ODC				▲					
ACCT 4	AMSCO (CHILD)											▲	FCA				▲					
ACCT 5	MDEP				▲	SODP				▲	EOR				▲							
ACCT 6	TASK											▲		CCC				▲				
ACCT 7	EAC		▲	TDC		▲	FSN				▲											
ACCT 8	TF	▲	LOC	▲	FCN				▲	FLN				▲	IBOP				▲			
ACCT 9	AMSCO (PARENT)																			▲		
ACCT 10	PPC-S/JON								▲	RCN		▲										

MSDDC

<u>MSDDC Data Field Names</u>	<u>MSDDC Acronym</u>	<u>Data Type</u>	<u>Army Data Type</u>	<u>Acct. Line</u>	<u>Position</u>	<u>X12 Segment</u>	<u>DCAS</u>
Fiscal Station Number	FSN	6 AN	6 AN	1	1-6	FA2 L1	
Department Code	DEPT	2 AN	2 AN	2	1-2	FA2 A1	
Fiscal Year	FY	4 AN	4 AN	2	6-7	FA2 A3	
Basic Symbol Number	BSN	4 AN	4 AN	2	9-12	FA2 A4	
Limitation	LMT	4 An	4 AN	2	14-17	FA2 A7	
Program Year	PY	1 AN	1 AN	2	19	FA2 B4	
Operating Agency	OA	2 AN	2 AN	3	1-2	FA2 D4	
Allotment Serial Number	ASN	4 AN	4 AN	3	4-7	FA2 D6	
NOT USED BY MSDDC	RSC	4 AN	4 AN	3	9-12	FA2 E1	
NOT USED BY MSDDC	ODC		2 AN	3	14-15	FA2 E2	

Appendix R: Lines of Accounting (LOA) Formats by Service/Agency

<u>MSDDC Data Field Names</u>	<u>MSDDC Acronym</u>	<u>Data Type</u>	<u>Army Data Type</u>	<u>Acct. Line</u>	<u>Position</u>	<u>X12 Segment</u>	<u>DCAS</u>
Army Management Structure Code- Child	AMSCO (CHILD)	11 AN	11 AN	4	1-11	FA2 B3	
Functional Cost Account	FCA	5 AN	5 AN	4	13-17	FA2 C4	Not Passed
Mangement Decision Package	MDEP		4 AN	5	1-4	FA2 G3	Not Passed
NOT USED BY MSDDC	SODP		4 AN	5	6-9	FA2 G2	
Element of Resource	EOR	4 AN	4 AN	5	11-4	FA2 F4	
Task	TASK	8 AN	12 AN	6	1-12	FA2 G4	
Cost Center Code	CCC	4 AN	6 AN	6	14-19	FA2 D1	
Expense Account Code	EAC	3 AN	3 AN	7	1-3	FA2 B5	Passed as Zero
NOT USED BY MSDDC	TDC		3 AN	7	9-14	FA2 P2	
Fiscal Station Number	FSN	6 AN	6 AN	7	9-14	FA2 P2	
NOT USED BY MSDDC	TF	4 AN	2 AN	8	1-2	FA2 A2	
NOT USED BY MSDDC	LOC	5 AN	2 AN	8	4-5	FA2 P5 (1-2)	
NOT USED BY MSDDC	FCN		3 AN	8	7-9	FA2 P5 (3-5)	
NOT USED BY MSDDC	FLN		3 AN	8	11-13	FA2 P5 (6-8)	
Army Managment Structure Code- Parent	AMSCO (PARENT)	11 AN	18 AN	9	1-18	FA2 H1	Not Passed
NOT USED BY MSDDC	PPC/s- JON		8 AN	10	1-8	FA2 G1	
NOT USED BY MSDDC	RCN		1 AN	10	10	FA2 D5	

Note: DTS will generate the Standard Document Number (SDN) using the six-digit TANUM.

R.14 Defense Threat Reduction Agency (DTRA) LOA Format (CAFRMS)— DTRA 7/30/2006

The Centralized Accounting and Finance Resource Management System (CAFRMS) is the financial system for the Defense Threat Reduction Agency (DTRA) and is integrated with DTS for financial and accounting transaction exchanges.

The DTRA, 7/03/2006 format map uses the current Army LOA format map (See R.2). However, the format map varies with the two following modifications.

DTRA, 7/03/2006 variation from the Army 3, 06/06/2003 Format Map				
Acct. Line	Acronym	Field Name	Position	DTRA, 7/03/2006 Variation From Army 3, 06/06/2003
1	AAA	Authorized Activity Address	1-6	AAA is used in Acct 1, Positions 1-6 instead of FSN.
9	Control Number	CN	1-10	CAFRMS' 10-position Control Number will be used in Acct 9, positions 1-10 instead of the SCC in positions 1-18.

R.15 Naval Research Laboratory (NRL) LOA Format (IMPS)—NRL 1, 06/08/2006

The Integrated Automated Management Processing Systems (IMPS) is the financial system for the Naval Research Laboratory (NRL) and is integrated with DTS for financial and accounting transaction exchanges.

The NRL 1, 06/08/2006 format map uses the current SAP1, 3/10/2004 format map (See R.4). However, the format map varies with the three following modifications.

NRL 1, 06/08/2006 variation from the SAP1, 3/10/2004 Format Map				
Acct. Line	Acronym	Field Name	Position	NRL 1, 06/08/2006 Variation from SAP1, 3/10/2004
2	FY	Fiscal Year	7-8	Uses the current FY Trip Departure Date of the initial document approved when date is <10 mos. Uses next FY if date is >10 mos.
5	BPA	Budget Program Activity	1	N (for Navy) is used Acct5, Position 1
5	CI	Customer Indicator	2-6	(CI) changes from Acct 5, positions 3-7 to Acct 5, Positions 2-6

R.16 Navy Enterprise Resource Planning (ERP) LOA Format (SIGMA, NEMAIS, CABRILLO, SPAWAR-SD)—Navy-ERP1, 9/26/2006

The Navy-ERP1, 9/26/2006 format map will eventually be used by all of the following systems: SIGMA, NEMAIS, CABRILLO, and SPAWAR-SD. Navy-ERP1, 9/26/2006 is based on the existing Navy 1, 8/1/2001 format map with the following six modifications.

ERP1, 9/26/2006 Variation From the Navy 1, 8/1/2001 Format Map				
Acct. Line	Field Name	Acronym	Position	Navy LOA Description
6	Cost Code	CC	1 - 12	CC exists in Navy 1, 8/1/2001 as ACCT 10, positions 5-16
7	Primary Chargeable Object	PCO	1 - 19	New element - Used by Navy ERP to identify the locally assigned primary real or statistical chargeable object. The primary chargeable object is required for posting of travel charges.
8	Primary Chargeable Object Type	PCOT	1	New element - Used by Navy ERP to identify the type of Primary Chargeable Object entered in ACCT7. Valid values include: "C" (cost center); "O" (Order); "N" (network activity); "W" (WBS).
9	Secondary Chargeable Object	SCO	1 - 19	New element - Used by Navy ERP to identify a locally assigned secondary statistical chargeable object to capture costs at an additional level from the primary chargeable object. A value is assigned when the user enters a "real" primary chargeable object and also wants to reflect the charges on a statistical chargeable object.
10	Secondary Chargeable Object Type	SCOT	1	New element - Used by Navy ERP to identify the type of Secondary Chargeable Object entered in ACCT9. Valid values include: "O" (Order); "W" (WBS).
10	International Balance of Payments	IBOP	3 - 5	IBOP exists in Navy 1, 8/1/2001 as ACCT 10, positions 1-3.

R.17 Standard Financial Information Structure (SFIS) LOA Format (CABS, DAI, GFEBs)—SFIS v3.4

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1	O3			^	A1			^	A2			^	A3			^				
ACCT 2	A4	^	A8						^	T21		^								
ACCT 3	T22	^	T23	^																
ACCT 4	BR															^				
ACCT 5	CA1															^				
ACCT 6	CA3, CA4, CA5 or CA7																CTY		^	
ACCT 7	CA3, CA4, CA5, or CA7																			
ACCT 8	Cost Object cont.		^	CTY	^	APPN LMT			^											
ACCT 9	Future Use																			
ACCT10	User Defined Field																			

Field Name	Acronym	SFIS Key	Data Type	Acct. Line	Postion
Agency Accounting Identifier Code	AAID	O3	6N	1	1-6
Department Regular Code	DEPT RG	A1	3N	1	8-10
Department Transfer Code	DEPT TRS	A2	2N	1	12-14
Main Account code	MN ACCT	A3	4N	1	16-19
Sub Account Code	SUB ACCT	A4	3N	2	1-3
Period of Availability Fiscal Year Date	AFY	A8	8AN	2	5-12
FMS Customer Code	CUST	T21	2AN	2	14-15
FMS Case Identifier	CASE	T22	3AN	3	1-3
FMS Case Line Item Identifier	LINE	T23	3N	3	5-7
Budget Line Item Identifier	BLII	B4	16AN	4	1-16
Fund Center Identifier	FCI	CA1	16AN	5	1-16
Cost Object	CO	CA3, CA4, CA5, CA7	16AN	6	1-16
Cost Object Type	COT	CTY	2AN	6	18-19
Cost Object	CO2	CA3, CA4, CA5, CA7	19AN	7	1-19
Cost Object	CO2 CONT	CA3, CA4, CA5, CA7	5AN	8	1-5
Cost Object Type	COT2	CTY	2AN	8	7-8
Appropriation Limit	LIMIT	APPN LMT	4AN	8	10-13
Futuer Use				9	1-19
User Defined Field	UDG			10	1-19

SFIS FMS Format

When an LOA is set up for FMS (Foreign Military Sales) purposes, certain fields must be populated in order for DTS and the DADS to distinguish the FMS LOA from a non-FMS LOA. The FMS elements (fields) for SFIS are shown below in Table R-20.

Table R-20: Values for SFIS v3.4 1/25/2008 FMS LOA Format Map

VALUES FOR SFIS v3.4 1/25/2008 FMS LOA FORMAT MAP			
ACCT NUMBER	FIELD NAME	POSITION(S)	VALUE IN POSITION(S)
1	DEPT RG	8 9 10	0 9 7
1	DEPT TRS	12 13 14	0 1 1
1	MN ACCT	16 17 18 19	8 2 4 2
2	AFY	5 6 7 8 9 10 11 12	YYYYXXXX
2	CUST	14 15	Empty Value
3	CASE	1 2 3	Empty Value

Refer to the *DTA Manual, Chapter 8, Section 8.7* for further information in input of FMS LOA values into DTS.

Table R-21: SFIS LOA Definitions

ACCT	Field Name
1	Agency Accounting Identifier Code: Identifies the organization responsible for providing field level accounting support within DoD. This code may be the identification of Field Sites or unique accounting installation that support the budget execution of a specific base, post, camp or station.
1	Department Regular Code: The U.S. Treasury designated code representing the government agency accountable for one or more fund accounts established and maintained by the Treasury. The Department Regular element is an integral part of the Treasury Appropriation Fund Symbol (TAFS).
1	Department Transfer Code: Identifies the federal agency transferring budget or obligational authority to the DoD or one of its components. For a direct transfer of budget authority vs. obligational authority, budget authority is directly transferred to DoD and the transfer agency relinquishes responsibility for the funding transferred; For the transfer of obligational authority, the transfer agency retains responsibility for the fund account and the recipient agency charges against the fund account of the transfer agency.
1	Main Account Code: Identified by a four digit numeric data element representing a specific appropriation or fund account established by the U.S. Treasury for expenditure or receipt authority issued by the U.S. Congress. The initial digit of the main account is used to classify the fund type, e.g., 8xxx, = Trust Fund, 0XXX = General Funds, followed by the account number (XXXX). Reference Treasury Financial Manual (TFM) Supplement titled Federal Account Symbols and Titles (FAST).

Table R-21: SFIS LOA Definitions (continued)

ACCT	Field Name
2	Sub Account Code: Used to specify subsidiary level accounts associated to the main account of the TAFS. The Sub Account might indicate a series of subsidiary level receipt accounts or represent special subsidiary level accounts requested for use by an agency and approved by the U.S. Treasury. Sub Account balances aggregate to the main account balance. The Sub Account has the potential for several relationships to the Main Account. For example, 900 series Sub Accounts generally indicate special Treasury investment categories and are the result of special transaction sets that Treasury identifies with the Sub Classification element, a prefix of the main account. The associated Sub Account and Sub Classification codes make it possible for Treasury to report on selected investment categories.
2	Period of Availability Fiscal Year Date: Identifies the period in which new obligations can be incurred for a main account within a TAFS. The coding structure that depicts the "period of availability" is (BBBBEEEE), whereby BBBB is used to identify the beginning fiscal year period of availability and EEEE the ending fiscal year available to incur obligations. The Period of Availability indicates for the main fund account the period available for expenditure of the fund balance. For a TAFS main account with no obligation authority end-date indicated, the beginning period is expressed as (PPPP) designating a program fiscal period followed by the "XXXX", indicating "No Year" funding.
2	FMS Customer Code: Represents the country receiving the product and/or service in the FMS transaction.
2	FMS Case Identifier: Used to reflect an FMS contractual sales agreement (Letter of Offer and Acceptance) between the U.S. and an eligible foreign country.
3	FMS Case Line Identifier: Used to identify a detailed line item requirement contained within the (Letter of Offer and Acceptance).
4	Budget Line Item Identifier: Identifies further sub-divisions of the Treasury Account Fund Symbol appropriation, below the Budget Sub Activity Level.
6, 7, 8	Cost Object (Cost Center, Activity, Project, Work Order Number): A Cost Center is a clearly defined responsibility area where costs are incurred. An Activity is a series of events, tasks, or units of work that are linked to perform a specific objective. A Project Identifier is a planned undertaking of work to be performed or product to be produced having a finite beginning and end. The Work Order Number identifies an individual unit of work, batch, or lot of a distinct product or service.
6, 8	Cost Object Type: Allows for more detailed definition of cost types below the Object Class/Object Sub-class level.
8	Appropriation Limit: Statutory and other special restrictions which impose a restriction on the availability of funds or the authority to obligate or expend appropriations for certain objects or purposes.
9	Future Use: Reserved in the event future SFIS or other accounting rules require it.
10	User Defined Field: For system specific needs.

R.18 Defense Intelligence Agency (DIA) LOA Format (FMS FACTS) - FACTS, 6/30/2011

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	FSN							^													
ACCT 2	DE PT	^	FY	^	APPROP				^	LIMIT				^							
ACCT 3	FUND CODE						^	OBJ CL				^	FSN						^		
ACCT 4	PROGRAM				^	SUB BD CTR										^					
ACCT 5	EXEC BUDGET CENTER								^												
ACCT 6	PROJECT ID														^						
ACCT 7	ACTIVITY ID														^						
ACCT 8																					
ACCT 9																					
ACCT 10	TRACKING																			^	

<u>Field Name</u>	<u>Acronym</u>	<u>Data Type</u>	<u>Acct Line</u>	<u>Postion</u>
Fiscal Staton Number	FSN	6 AN	1	1-6
Treasury Department Code	DEPT	2 AN	2	1-2
Fiscal year	FY	2 AN	2	4-5
Appropriation	APPROP	4 AN	2	7-10
Point Limit	LIMIT	4 AN	2	12-15
Fund Code	FUND CODE	6 AN	3	1-6
Object Class	OBJ CL	5 AN	3	8-12
Fiscal Station Number	FSN	6 AN	3	14-19
Program Element Code	PROGRAM	5 AN	4	1-5
Sub Budget Center/Cost Center	SUB BD CTR	10 AN	4	7-16
Execution Budget Center	EBC	8 AN	5	1-8
Project ID	PROJECT	15 AN	6	1-15
Activity ID	ACTIVITY	15 AN	7	1-15
Tracking*	TRACKING	19 AN	10	1-19

* This field is for use in DTS only. It will not be translated into FACTS.

Table R-22: DIA LOA Definitions

ACCT	Field Name
1	Fiscal Station Number (FSN): A six-character field that identifies the activity which is responsible for performing the official accounting and reporting for the funds.
2	Treasury Department Code: The department code is a two-digit numeric code which identifies the military department or government entity receiving the appropriation.
2	Fiscal Year (FY): A two position alphanumeric code that designates the year funds are available for obligation.
2	Appropriation: A single character code that is used to represent the four character Treasury appropriation type found in the appropriation symbol. This code is used to give the allotment serial number its appropriation identity.
2	Point Limit: The limitation or subhead is a four-digit alphanumeric suffix to the U. S. Treasury account number (basic symbol). The limitation is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes.
3	Fund Code: A six character field used to represent Appropriation Type, Appropriation Year, Treasury Symbol Point Limit, Fiscal Station and Budget Program Limitation (BPL).
3	Object Class: A five character code that identifies the nature or characteristics of the transaction and provides a method of recording the category of the goods and services being purchased rather than the purpose of the program being served.
3	Fiscal Station Number (FSN): A six-digit number that identifies the formal accounting station and is embedded in FACTS under the FUND code.
4	Program Element Code: A four or five character code that identifies the program element, funding type, special funds and specific mission which will be represented by a single character depending on the program element code value assigned.
4	Sub Budget Center: Identifies the DIA element responsible for executing the funds.
5	Executing Budget Center: A four or five character field which identifies the subproject or programmed capability.
6	Project ID: Identifies a reimbursable line of accounting by providing the account number used to track the reimbursable project. Only valid in conjunction with a reimbursable fund and for organizations exercising reimbursable authority. Will be omitted on direct funding lines of accounting. Potentially 15 characters long, although 10 characters in current practice. Must match project ID established in FACTS.
7	Activity ID: A subdivision of a reimbursable project. This number identifies activities within a reimbursable project. Potentially 15 characters long, although 3 characters in current practice (e.g., 001).

R.19 LOA Data Elements for Customer Identification Codes (CICs)

CICs are created when the authorization receives AO approval and after creation of the Standard Document Number (SDN). For group authorizations, the CIC is created when the individual authorizations are created and associated to the individual authorizations.

If the authorization includes multiple LOAs from the same fiscal year, the CIC will be generated based on the alphabetical sort of LOA(s) at initial document approval. This means if a default LOA (label equals 11 Training) is in the profile but another LOA is added (11 Default) the CIC will be generated using 11 Default using the alphabetical sort.

If the authorization includes LOAs with multiple fiscal years, a separate CIC will be created for each of the different fiscal year LOAs included.

If the authorization was created based upon the receipt of an XML file from a DTS Import/Export partner which included the CIC in their XML transmission to DTS, the partner CIC will be used.

If the DTS LOA does not include all data elements required to create the CIC, the missing/blank LOA data elements will be indicated in the CIC by a zero "0".

The CIC will display on the Preview Trip screen, and printed on both the DD form 1610 (Govt + Form) in block 12 and the DTS default form in section 5.

The following LOA data elements are used to auto-generate the CIC:

R.19.1 Air Force LOA:

Position 1: Constant 4

Position 2: If Appropriation Symbol (APPR) is 3400, use 4

If Appropriation Symbol (APPR) is 3600: Use 6

If Appropriation Symbol (APPR) is 3700: Use 7

If Appropriation Symbol (APPR) is 3840: Use P

If Appropriation Symbol (APPR) is 3850: Use Q

Positions 3-5: The last position of the Fiscal Year (FY), followed by the 2-position Operating Agency Code (OAC)

Positions 6-9: If Appropriation Symbol (APPR) is 3400, use the 2-position Budget Authority (BA) code, followed by the 3rd and 4th positions of the Responsibility Center/Cost Center (RC/CC)

If Appropriation Symbol (APPR) is 3600: Use the last 4 positions of the Budget Program/Activity Number (BPAC)

If Appropriation Symbol is 3700: Use 7, followed by the last 3 positions of the Budget Program/Activity Number (BPAC)

If Appropriation Symbol is 3840: Use the 2-position Budget Authority (BA) code, followed by the 3rd and 4th positions of the Responsibility Center/Cost Center (RC/CC)

If Appropriation Symbol is 3850: Use the last 4 positions of the Budget Program/Activity Number (BPAC)

Positions 10-15: The first four positions of the Accounting/Disbursing Station Number (ADSN), followed by the 2-position Operating Budget Account Number (OBAN)

R.19.2 Army/STANFINS LOA:

Position 1: Constant 2

Position 2: The last position of the Fiscal Year (FY)

Positions 3-4: The last 2 positions of the Basic Symbol Number (BSN)

Positions 5-10: The 2-position Operating Agency (OA), followed by the four-position Account Processing Code (APC)

Positions 11-15: The last 5 positions of the Fiscal Station Number (FSN)

R.19.3 Army/SOMARDS LOA:

Position 1: Constant 2

Position 2: The last position of the Fiscal Year (FY)

Positions 3-4: The last 2 positions of the Basic Symbol Number (BSN)

Positions 5-10: The 6-position Job Order Number (JON)

Positions 11-15: The last 5 positions of the Fiscal Station Number (FSN)

Army/Corps of Engineers:

Position 1: Constant 2

Positions 2-3: Constant X2

Positions 4-10: A constant T, followed by the 6-position Travel Authorization Number (TANUM)

Positions 11-15: The last 5 positions of the Fiscal Station Number (FSN)

R.19.4 Army/Corps of Engineers

Position 1: Constant 2

Positions 2-3: Constant X2

Positions 4-10: A constant T, followed by the 6-position Travel Authorization Number (TANUM)

Positions 11-15: The last 5 positions of the Fiscal Station Number (FSN)

R.19.5 Navy LOA (all Navy, to include the SAP-SSC SD, MSC-FMS, and MISIL FMS LOAs):

Position 1: Constant 3

Position 2: The last position of the Fiscal Year

Positions 3-7: Positions 11-15 of the Standard Document Number (SDN)

Positions 8-13: Positions 1-6 of the Standard Document Number (SDN)

Positions 14-15: Positions 7-8 of the Standard Document Number (SDN)

R.19.6 USMC LOA (all USMC):

Positions 1-15: Enter/use the 15-position Standard Document Number (SDN)

R.19.7 DOD for Air Force LOAs for OEF/OIF: (Only when the traditional LOA starts with 97*0100.56SFSC*30)

Position 1: Constant 1

Positions 2-3: Constant SB

Position 4: The last position of the Fund Code/Program Year (FC/PY)

Positions 5-6: The 2-position Operating Agency Code (OAC)

Positions 7-8: The middle 2 positions of the Responsibility Center/Cost Center (RC/CC)

Position 9: The last position of the Budget Authority (BA) code

Positions 10-13: The first 4 positions of the Accounting/Disbursing Station Number (ADSN)

Positions 14-15: The 2-position Operating Budget Account Number (OBAN)

R.19.8 DOD for Air Force LOAs for OEF/OIF: (Only when the traditional LOA starts with 97*0100.56SFSC*52)

Position 1: Constant 1

Positions 2-3: Constant SC

Position 4: The last position of the Fund Code/Program Year (FC/PY)

Positions 5-6: The 2-position Operating Agency Code (OAC)

Positions 7-8: The middle 2 positions of the Responsibility Center/Cost Center (RC/CC)

Position 9: The last position of the Budget Authority (BA) code

Positions 10-13: The first 4 positions of the Accounting/Disbursing Station Number (ADSN)

Positions 14-15: The 2-position Operating Budget Account Number (OBAN)

R.19.9 DOD for Army LOAs for OEF/OIF: (Only when the traditional LOA starts with 97*0100.56SA)

Position 1: Constant 1
Position 2: Constant S
Position 3: The last position of the Fiscal Year
Positions 4-5: The 2-position Operating Agency (OA)
Positions 6-9: The 4-position Account Processing Code (APC)
Position 9: The last position of the Budget Activity Code (BAC)
Position 10: Zero fill
Positions 11-15: The last 5 positions of the Fiscal Station Number (FSN)

R.19.10 TWCF (Transportation Working Capital Funds) LOAs: (only when the traditional LOA starts with 97X4930.FD)**

Position 1: Constant 1
Position 2: The 3rd position of the Appropriation Symbol (APPR)
Position 3: The last position of the Fund Code/Program Year (FC/PY)
Positions 4-5: The 2-position Operating Agency Code (OAC)
Positions 6-7: The 2-position Budget Authority (BA)
Positions 8-9: The middle 2 positions of the Responsibility Center/Cost Code (RC/CC)
Positions 10-13: The last 4 positions of the Accounting/Disbursing Station Number (ADSN)
Positions 14-15: The 2-position Operating Budget Account Number (OBAN)

R.19.11 DBMS LOA:

Position 1: Constant 1
Position 2: Constant L
Positions 3-6: The 4-position Subhead (SH)
Positions 7-10: The last 4 positions of the Cost Account Number (CAC)
Positions 11-15: The last 5 positions of the Accounting/Disbursing Station Number (ADSN)

R.19.12 WAAS-WHS LOA:

Position 1: Constant 1
Positions 2-4: Constant AAZ
Position 5: The last position of the Fiscal Year (FY)
Positions 6-9: The last 3 positions of the Cost Center Code (CCC)
Positions 10-15: The 6-position Fiscal Station Number (FSN)

R.19.13 WAAS-DISA LOAs:

Position 1: Constant 1
Position 2: Constant G
Position 3: The last position of the Fiscal Year (FY)
Positions 4-9: The 6-position Organization Responsibility Code (ORC)
Positions 10-15: The 6-position Fiscal Station Number (FSN)

R.19.14 eBiz LOA:

Position 1: Constant 1
Positions 2: Constant L
Positions 3-6: The 4-position Defense Agency Level Organization (DALO)
Positions 7-10: The 4-position Account Processing Code (APC)
Positions 11-15: The last 5 positions of the Fiscal Station Number (FSN)

R.19.15 DWAS LOA:

Positions 1-2: Constant 49
Position 3: The last position of the Fiscal Year (FY)
Positions 4-8: The 5 position Bureau Control Number (BCN)
Position 9: The Sub Allotment (SA)
Positions 10-15: The 6 position Authorized Accounting Activity (AAA)

R.19.16 DLA-BSM LOA:

Position 1: Constant 1
Position 2: Constant 2
Positions 3-6: The 4 position Subhead (SH)
Positions 7-10: The last 4 positions of the Cost Account Code (CAC)
Positions 11-15: The last 5 positions of the Fiscal Station Number (FSN)

R.19.17 DIA LOA:

Position 1: Constant 1
Position 2: Constant H
Position 3: Constant A
Position 4: The last position of the Fiscal Year (FY)
Positions 5-10: The six character DTS Travel Authorization Number (TANUM)
Positions 11-15: Constant 49205

R.19.18 All Other LOA/LOA Formats:

If the authorization includes an LOA/LOA format that is not indicated above, DTS will create the CIC using the following format:

Positions 1-3: Constant DTS
Positions 4-9: The six character DTS Travel Authorization Number (TANUM)
Positions 10-15: Zero fill (000000)

