

DTS-L BUSINESS PROCEDURES

APPENDIX G

ARMY LOA FORMAT

DTS-LIMITED USE ONLY

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | |
|---------|--------------------|----|------|------|---|---|------|-------|---|----|------|--------|----|----|----|----|----|----|----|----|--|
| ACCT 1 | RAM0987TD00001 | | | | | | | | | | | | | | ^ | | | | | | |
| ACCT 2 | 21 | ^ | 2001 | | | ^ | 2020 | | | ^ | 3106 | | | ^ | X | ^ | | | | | |
| ACCT 3 | 57 | ^ | 1014 | | | ^ | 280 | | | ^ | 2E | | ^ | | | | | | | | |
| ACCT 4 | 325796.BD | | | | | | | | | | ^ | CA200 | | | | | ^ | | | | |
| ACCT 5 | QSUP | | ^ | B015 | | | ^ | 2100 | | | ^ | | | | | | | | | | |
| ACCT 6 | C433RA | | | | | | | | | | ^ | RAC433 | | | | | ^ | | | | |
| ACCT 7 | DD0 | | ^ | J11 | | | ^ | 34030 | | | ^ | | | | | | | | | | |
| ACCT 8 | ^ | AL | ^ | OK8 | | | ^ | 001 | | ^ | 5H01 | | | ^ | | | | | | | |
| ACCT 9 | 237586947386789000 | | | | | | | | | | | | | | | | | | ^ | ^ | |
| ACCT 10 | G12597 | | | | | | | ^ | A | ^ | | | | | | | | | | | |

SAMPLE

| Financial Information | Acronym | Acct Line | Position | Char | Max # |
|-------------------------|-----------|-----------|----------|------|-------|
| Standard Document No. | SDN | 1 | 1-14 | 14 | |
| Department Code | DEPT | 2 | 1-2 | 2 | |
| Fiscal Year | FY | 2 | 4-7 | 4 | |
| Basic Symbol Number | BSN | 2 | 9-12 | 4 | |
| Limitation | LMT | 2 | 14-17 | 4 | |
| Program Year | PY | 2 | 19 | 1 | |
| Operating Agency | OA | 3 | 1-2 | 2 | |
| Allotment Serial Number | ASN | 3 | 4-7 | 4 | |
| Reimb Source Code | RSC | 3 | 9-12 | 4 | |
| Obligation Data Code | ODC | 3 | 14-15 | 2 | |
| AMS Code/Project Acct | AMS/PA | 4 | 1-11 | 11 | |
| Functional Cost Account | FCA | 4 | 13-17 | 5 | |
| MDEP | MDEP | 5 | 1-4 | 4 | |
| SDEP | SODP | 5 | 6-9 | 4 | |
| Element of Resource | EOR | 5 | 11-14 | 4 | |
| APC/PRON/JON | APC/P/J | 6 | 1-12 | 12 | |
| Cost Center Code/UIC | CCC | 6 | 14-19 | 6 | |
| Fund Code (ARNG) | PMC | 7 | 1-3 | 3 | |
| Cost Alloc Code (ARNG) | TDC | 7 | 5-7 | 3 | |
| Fiscal Station Number | FSN | 7 | 9-14 | 6 | |
| FMS - Transfer Agency | TF | 8 | 1-2 | 2 | |
| FMS - Country Code | LOC | 8 | 4-5 | 2 | |
| FMS - Case Number | FCN | 8 | 7-9 | 3 | |
| FMS - Line Number | FLN | 8 | 11-13 | 3 | |
| FMS- IBOP (Type/Payer) | IBOP | 8 | 15-18 | 4 | |
| Special Cost Code | SCC | 9 | 1-18 | 18 | |
| Prog/PIng Code/Sub-JON | PPC/S-JON | 10 | 1-8 | 8 | |
| Regional Control Number | RCN | 10 | 10 | 1 | |

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ARMY LINE OF ACCOUNTING DEFINITIONS for DTS-Limited LOA Format

| <u>ACCT</u> | <u>FIELD NAME</u> |
|-------------|-------------------|
|-------------|-------------------|

- | | |
|----------|---|
| 6 | Accounting Processing Code/PRON/JON (APC/P/J) A maximum twelve-position alphanumeric code used to identify specific elements of the accounting classification and may 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. (For STANFINS users, this field will contain the four-digit APC + the two digit DPI code. For SOMARDS users, this field will contain the six-digit JON + the two-digit DPI code.) |
| 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. |
| 6 | Cost Center Code (CCC). For IATS entries, this field will be used to enter DPI/APC. |
| 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. |
| 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. |

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- 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** 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.
- 8 FMS Location (Country Code)** 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 ***Army Management Structure Code***.
- 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).

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- 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.
- 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 *Fiscal Year*.
- 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)** The Cost Center Code. Also, a six-character alphanumeric code used to identify the organizational unit to which an employee is officially assigned by personnel action. (For STANFINS/SRD-1 users, this field must contain the cost center code composed of the two-digit DPI code + the four-digit APC. For SOMARDS, this field must contain the cost center code as assigned by SOMARDS.)