

S/S 27 Jan 1986

Headquarters  
Department of the Army  
Washington, DC  
15 February 1985

# Immediate Action INTERIM CHANGE

AR 37-100  
Interim Change  
No. 102  
Expires 15 February 1987

Financial Administration

Account/Code Structure

Justification. This interim change adds a travel and a service charge element of expense, changes description for a service charge element of expense, adds six reimbursement source codes, adds five operating agencies, changes three operating agencies, deletes one operating agency, changes two accounts offices, deletes forty-nine general fund receipt accounts, changes four general fund receipt accounts, adds sixteen general fund receipt accounts, adds six trust fund receipt accounts, deletes one disbursing officer general fund account, adds two disbursing officer suspense accounts, deletes four Department of the Army general fund accounts, adds three Department of the Army suspense accounts, changes one trust fund appropriation account, adds three trust fund appropriation accounts, adds twelve stock fund limitations, deletes one stock fund limitation, adds two limitations and applicable projects to account 97\*0100, adds three accounts for DODDS Section 6 schools, adds one account for environmental restoration, and accomplishes other miscellaneous changes, all to be effective immediately. These changes have been made in accordance with Department of Treasury, Department of Defense, and Army Staff requirements.

Expiration. This interim change expires two years from date of publication and will be destroyed at that time unless sooner rescinded or superseded by a permanent change.

Proponent Change. All comments, questions and proposed changes should be addressed to ACOA(F&A), (DACA-FAZ-CF), Indianapolis, IN 46249-0566.

1. AR 37-100, 1 August 1980, is changed as follows:

Page 4-12. Add to paragraph 4-5, effective immediately, detail element of expense 2140 titled "Military Dependent Student Travel". Examples: Transportation Request (TR's), Mileage Allowance, and Baggage Allowance.

Page 4-19. Add to paragraph 4-5, effective immediately, detail element of expense 2723 titled "Transfer of Charges (Unfunded Depreciation)." Restricted for use by Integrated Facilities System (IFS).

Page 4-20. Add to paragraph 4-5, effective immediately, the explanation for detail element of expense 2782 a sentence, "Also includes unfunded depreciation restricted to the Integrated Facilities System (IFS)"

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Page 5-1. Add to paragraph 5-5, effective immediately, reimbursement source code E00 titled "Commissary Cash Sales to Authorized Individuals."

Page 5-1. Add to paragraph 5-5, effective immediately, reimbursement source code F00 (last two positions of source code are mnemonic) titled "Foreign Military Sales (97-11X8242) (no detail codes)," with explanation, "Reimbursement from FMS Direct Cite Allotments".

Page 5-3. Add to paragraph 5-11, effective immediately, reimbursement source code G00 titled "Section 506(A) MAP Grant Aid Foreign Assistance Act (FAA) for Drawdown Authority (no detail codes) (The last two positions of source code are numeric)".

Pages 5-4 and 5-5. Add to paragraph 5-14, effective immediately, three reimbursement source codes: 917 titled "Collections from Private Organizations (AR210-1)", 918 titled "Cash Recoveries from Army, Air Force Exchange Services (AAFES)", and 977 titled "Collections from Occupants of Trailer and Mobile Home Sites for Amortization of Construction Costs".

Page 6-1. Change paragraph 6-4, effective immediately, address of general operating agency 03 to "Commander, US Army Information Systems Command (USAISC), ATTN: AS-OC-FOA, Fort Huachuca, AZ 85613".

Page 6-1. Add to paragraph 6-4, effective immediately, general operating agency 14 addressed "Assistant Chief of Staff for Intelligence (ACSI), ATTN: Commander, US Army Intelligence Agency (USAIA), Washington, DC 20310", serviced by accounts office 01.

Page 6-1. Add to paragraph 6-4, effective immediately, general operating agency 30 addressed "Director of Retired Pay Operations, US Army Finance and Accounting Center (USAFAC), ATTN: FINCM, Indianapolis, IN 46249", serviced by accounts office 01.

Page 6-1. Add to paragraph 6-4, effective immediately, general operating agency 44 addressed "Director, Joint Special Operations Agency (OTJCS), The Pentagon, Washington, DC 20301", not serviced by an accounts office. This operating agency code is assigned to account and report for military manpower only. Appropriated funds can not be allocated to this operating agency.

Page 6-2. Change paragraph 6-4, effective immediately, address of general operating agency 6K to "US Army Armament, Munitions & Chemical Command, Armament Research & Development Center (ARDC), ATTN: AMSMC-CPF-M(D), Dover, NJ 07801".

Page 6-2. Change paragraph 6-4, effective immediately, address of general operating agency 65 to "US Army Armament, Munitions and Chemical Command, ATTN: SMCRI-CPF-Q, Rock Island Arsenal. Rock Island, IL 61299".

Page 6-2. Add to paragraph 6-4, effective immediately, general operating agency 68 addressed "US Army Troop Support Command, St. Louis, MO 63120," serviced by accounts office 6C.

Page 6-2. Delete from paragraph 6-4, effective immediately, general operating agency 73.

Page 6-2. Add to paragraph 6-4, effective immediately, general operating agency 95 the parens "(Restricted to FY 83 and prior transactions.)".

Page 6-3. Change paragraph 6-5, effective immediately, accounts office 03 address to "Commander, US Army Information Systems Command (USAISC), ATTN: AS-OC-FOA, Fort Huachuca, AZ 85613".

Page 6-3. Change paragraph 6-5, effective immediately, accounts office 65 address to "US Army Armament, Munitions & Chemical Command, ATTN: SMCRI-CPF-Q, Rock Island Arsenal, Rock Island, IL 61299".

Page 9-1. Delete from paragraph 9-2b, effective immediately, line "Deposit funds ---6000-6999," parens "(exclusive of District of Columbia)" in line Departments and Agencies ---8000-8999, and line "District of Columbia (not applicable to Army)---9000-9999".

Page 9-2.1. Delete from paragraph 9-2d, effective immediately, general fund receipt accounts 21R1449 through 21R1830.

Page 9-2.1 & 9-2.2. Add to paragraph 9-2d, effective immediately, exclusion in the description of account 21R1840 "Excludes receipts for rent of equipment and other personal property from defense agencies other than Army, Navy, Marines or Air Force (see account 21R3210.0010)".

Page 9-3. Delete from paragraph 9-2d, effective immediately, general fund receipt accounts 21R2039 through 21R2461.

Page 9-3. Add to paragraph 9-2d, effective immediately, exclusion in the description of account 21R2462 "Excludes receipts for survivor annuity benefits from defense agencies other than Army, Navy, Marines or Air Force (see account 21R3210.0001)".

Page 9-4. Delete from paragraph 9-2d, effective immediately, general fund receipt accounts 21R2464 through 21R2499, 21R2629 through 21R2651, 21R2931 through 21R2968, and 21R3031 through 21R3032.

Page 9-4. Add to paragraph 9-2d, effective immediately, exclusion in the description of account 21R3019 "Excludes receipts for government property lost or damaged from defense agencies other than Army, Navy, Marines or Air Force (see account 21R3210.0001)".

Page 9-4. Add to paragraph 9-2d, effective immediately, exclusion in the description of account 21R3041.0006 "Excludes the 4% asset use charge (see account 21R3041.0009)".

Page 9-5. Add to paragraph 9-2d, effective immediately, account 21R3041.0009 titled "4% asset use charge".

Page 9-5. Delete from paragraph 9-2d, effective immediately, general fund receipt accounts 21R3048 through 21R3099, and 21R3102.4.

Page 9-5. Add to paragraph 9-2d, effective immediately, fifteen general fund receipt accounts as follows:

3210 GENERAL FUND MISCELLANEOUS INCOME AND RECOVERIES NOT OTHERWISE CLASSIFIED

Receipts of interest on loans, investments, and other equities; receipts from current or accumulated earnings of Government-owned or sponsored corporations or enterprises; dividends or other income from non-governmental enterprises; premiums on sale, and discounts on purchase of securities; gains from exchange of currency; increments resulting from other financial transactions; monies received for the use and tenancy of Government property (rents), real or personal, based on a fixed charge, including bonuses paid under competitive bids for leases, but excluding rental of equipment and other personal property by Army, Navy, Marines or Air Force (see account 21R1840); monies received for the use of Government property or rights (royalties) based on an agreed rate per unit extracted, produced, or manufactured, or on a fixed share of the income or profit resulting from the use of the property, but excluding royalties on Outer Continental Shelf Lands; proceeds from the sale of any article or commodity produced by, or resulting from, the efforts of a government activity, or the by-product of such activity; monies received for services or special benefits (fees), which are proprietary in nature and are optional on the part of the recipient, includes communication and transportation services, but excludes receipts for survivor annuity benefits from Army, Navy, Marines or Air Force (see account 21R2462); proceeds from the sale of tangible property, real or personal, representing the liquidation of, or realization upon, assets other than the sale of products, but excluding sale of lands on account of military post construction fund (see account 21R2621), and excluding sale of scrap and salvage (see account 97R2651); repayment of loans, construction of power systems, Ryukyu Islands; repayment of loans, Foreign Military Credit Sales; recoveries for Government property lost or damaged (GPLD), but excluding GPLD from Army, Navy, Marines or Air Force (see account 21R3019); recoveries of excess profits and costs under Government contracts; refunds on erroneous payments; collections for medical costs from third parties under the Federal Medical Care Recovery Act; recoveries from non-appropriated funds resulting from reductions in civilian salaries of military retirees (see account 21R3102.XXXX); and miscellaneous recoveries, refunds and collections not otherwise classified.

- 21R3210.0001 Miscellaneous Proprietary Income not Classified in Other Accounts. Includes receipts for survivor annuity benefits from defense agencies other than Army, Navy, Marines or Air Force (see account 21R2462). Also includes receipts for government property lost or damaged from defense agencies other than Army, Navy, Marines or Air Force (see account 21R3019).
- 21R3210.0002 Rental of Real Property.
- 21R3210.0003 Royalties on Patents, Trademarks and Copyrights.
- 21R3210.0004 Freedom of Information Act Fees and Charges.
- 21R3210.0005 Sales of Surplus Real Property.

21R3210.0006 Sales of Materials, Equipment and Other Personal Property.  
 21R3210.0007 Repayment of Loans.  
 21R3210.0008 Collections of Third Party Medical Costs.  
 21R3210.0009 Collections of Principal on Ryukyuan Administrative Area Development Loans.  
 21R3210.0010 Rental of Equipment and Other Personal Property from Defense Agencies other than Army, Navy, Marines or Air Force (see account 21R1840).  
 21R3210.0011 Interest Not Classified in Other Accounts.  
 21R3210.0012 Interest on Loans.  
 21R3210.0013 Interest on Accounts Receivable.  
 21R3210.0014 Interest on Ryukyuan Administrative Area Development Loans.  
 97R2651 Sale of Scrap and Salvage Materials.

Page 9-6. Add to paragraph 9-2d, effective immediately, six trust fund receipt accounts as follows:

21R8927.1026 Deposits, Major General Robert M. Littlejohn bequest to TRADOC for F&AO, Quartermaster Center, Ft. Lee, VA.  
 21R8927.1027 Deposits, Jayhawk Writing Award to USAREUR.  
 21R8927.1028 Deposits, the Bond Gallery Fund.  
 21R8927.2026 Interest, Major General Robert M. Littlejohn bequest to TRADOC for F&AO, Quartermaster Center, Ft. Lee, VA.  
 21R8927.2027 Interest, Jayhawk Writing Award to USAREUR.  
 21R8927.2028 Interest, the Bond Gallery Fund.

Page 9-7. Delete from paragraph 9-3, effective immediately, account 21F0101.0000.

Page 9-7. Add to paragraph 9-3b, effective immediately, clearing account as follows:

21F3880.0000 Unavailable Check Cancellations and Overpayments (Suspense)  
 To record and adjust cancellation credits and overpayment charges under the recertification procedures.  
 21F3880.0000 XX-C SXXXXX Collection Account  
 21F3880.0000 XX SXXXXX Disbursement Account

Page 9-10. Add to paragraph 9-3b, effective immediately, deposit fund account as follows:

21X6875.5201 Budget Clearing Account (Suspense), Department of the Army, Travelers Checks.

To account for the purchase and issuance of Travelers Checks.

21X6875.5201 XX-C SXXXXX Collection Account

21X6875.5201 XX SXXXXX Disbursement Account

Pages 9-10 & 9-11. Delete from paragraph 9-4b, effective immediately, general fund accounts 21F0101.0111, 21F0101.0222, 21F0101.0333 and 21F0101.0444.

Page 9-11. Add to paragraph 9-4b, effective immediately, three clearing accounts as follows:

21F3875.2020 FMS-O&MA Reimbursements Transferred to HQDA.

To deposit amounts representing percentages of MPA costs for benefits for military personnel, and direct course costs and indirect base operations support for resident training related to support services not funded by the school.

21F3875.2020 20-C S99999 Collection Account

21F3875.2020 20 S99999 Disbursement Account

(Disbursements restricted to USAFAC (DSSN 5557))

21F3875.2021 FMS-O&MA Reimbursements Transferred to HQDA.

To deposit amounts representing the percentage administration fee (surcharges) charged under provisions of GFE/GFM for direct commercial sales.

21F3875.2021 20-C S99999 Collection Account

21F3875.2021 20 S99999 Disbursement Account

(Disbursements restricted to USAFAC (DSSN 5557))

21F3875.8242 Budget Clearing Account (Suspense).

To account for the attrition portion of asset use charges collected on Foreign Military Sales cases.

21F3875.8242 20-C S99999 Collection Account

21F3875.8242 20 S99999 Disbursement Account

(Disbursements restricted to USAFAC (DSSN 5557))

Page 9-11. Change paragraph 9-4b, effective immediately, deposit fund account 92X6010 to read 21X6010.

Page 9-13. Change paragraph 9-7, effective immediately, the fiscal station number in account 21X8420 from S44206 to S99999.

Page 9-14. Add to paragraph 9-7, effective immediately, three trust fund accounts as follows:

21X8927.0026 Major General Robert M. Littlejohn Bequest. Funds donated to benefit the US Army Quartermaster Museum, Ft. Lee, VA (For use by USAFAC, TRADOC, and FAO, US Army Quartermaster Center only).

- 21X8927.0027 The Jayhawk Writing Award/Schemmer-VII Corps Writing Award. Funds to be used as an annual monetary award to promote professional writing in the VII Corps Greater Stuttgart Military Community Library System. (Restricted for use by USAFAC and USAREUR).
- 21X8927.0028 The Bond Gallery Fund. Funds to be used to establish an area approximately 800 square feet on the National Infantry Museum's third floor which will be known as the Bond Gallery. (Restricted for use by USAFAC and TRADOC).

Page 9-18. Add to paragraph 9-8, effective immediately, ten stock fund accounts as follows (immediately preceding account 21X4991.06C1);

- 21X4991.(068X) US Army Troop Support Command, St. Louis, MO 63120  
-Subhome Office (OA68).  
The .068\* limitations listed below for use on disbursement, collection, and adjustment vouchers in lieu of .068X.
- 21X4991.0681 Ground Forces Support Materiel  
Railroad right-of-way materials and supplies, locomotive and rail car accessories, repair parts, components and track materiel; ships, boats, dredges, barges and special purpose vessels accessories, rigging, repair parts, and components; heavy duty machinery, construction materials and supplies, accessories, repair parts, rigging and components used in mapping and altering natural resources and making improvements.
- 21X4991.0682 General Supplies  
Miscellaneous housekeeping, field and administrative supplies, quarters and office furniture, and service equipment for SICC.
- 21X4991.0683 Ground Forces Support Materiel  
DLA/GSA managed items only for DARCOM for SICC.
- 21X4991.0685 Petroleum and Allied Products.  
Petroleum fuels, lubricants, and allied products, including petroleum based chemicals and products, and containers, for SICC.
- 21X4991.0686 Industrial Supplies.  
Bearings, screws, bolts, nuts, nails, packing and gasket materials, and miscellaneous hardware, for SICC.
- 21X4991.0687 Clothing and Textiles.  
Clothing, footwear, accessories, individual equipment, flags, tentage, and textiles, including leather and furs, for SICC.
- 21X4991.0688 Subsistence.  
Perishable and nonperishable food items and brand name resale items.

21X4991.0689 Electronics Materiel.  
DLA/GSA managed items only for AMC (SICC).

21X4991.068E Excess Materiel.  
General materiel and petroleum agency.

Page 9-19. Add to paragraph 9-8, effective immediately, stock fund account as follows:

21X4991.076L Harry Diamond Laboratories, Adelphi, MD 20783--  
Subhome Office (OA 6L).  
Branch Office:  
Harry Diamond Laboratories, Adelphi, MD S18129

Page 9-19. Delete from paragraph 9-8, effective immediately, stock fund account 21X4991.0761.

Page 9-19. Add to paragraph 9-8, effective immediately, stock fund account as follows:

21X4991.0768 US Army Troop Support Command, St. Louis, MO 63120--  
Subhome Office (OA 68).  
Branch Office:  
US Army Natick Research and Development Laboratories,  
Natick, MA S19129

Page 10-7. Add to paragraph 10-19, effective immediately, two accounts under account 97\*0100 as follows:

97\*0100.0111 Family Advocacy Program  
Budget Programs/Projects:  
100000 Family Advocacy Program (Summary)  
101000 Prevention Activities  
102000 Direct Services  
103000 Administration  
104000 Evaluation  
105000 Training

97\*0100.0135 DODDS Section 6 Schools  
Budget Programs/Projects:  
871000 Dependents Education (Summary)  
871100 Administration  
871200 Education  
871300 Special Education  
871400 Logistics  
871500 Other Operational Costs

Page 10-8. Add to paragraph 10-20, effective immediately, four accounts as follows:

97\*0300.0135 Procurement, Defense Agencies - DODDS Section 6 Schools.

97\*0400.0125 Research, Development, Test, and Evaluation, Defense Agencies-Ballistic Missile Defense Organizations.

97\*0500.0135 Military Construction, Defense Agencies-DODDS Section 6  
Schools

97\*0810 Environmental Restoration, Defense  
Budget Programs/Projects:  
7700 Formerly Owned Sites (Summary)  
7701 Installation Restoration Program  
7702 Hazardous Waste Disposal Operations  
7703 Building Demolition & Debris Removal  
7704 Other Hazardous Waste Operations  
7800 Active Sites/DOD Owned Property (Summary)  
7801 Installation Restoration Program  
7802 Hazardous Waste Disposal Operations  
7803 Building Demolition & Debris Removal  
7804 Other Hazardous Waste Operations

Page 10-9. Change paragraph 10-20, effective immediately, detail account  
2200 Corps of Engineers Administrative expense to 2220 Corps of  
Engineers Administrative expense.

2. Change Proponent agency from USAFAC (DACA-FAA-G) to ACOA(F&A)(DACA-FAZ-CF),  
Indianapolis, IN 46249.

3. Post these changes per DA PAM 310-13.

4. File this interim change in front of the publication.

(DACA-FAZ)

By Order of the Secretary of the Army:

JOHN A. WICKHAM, JR.  
General, United States Army  
Chief of Staff

Official:

DONALD J. DELANDRO  
Brigadier General, United States Army  
The Adjutant General

DISTRIBUTION:

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Financial Administration.

Active Army: C; ARNG: D; USAR: D

S/S 27 Jan 1984

Immediate Action  
INTERIM CHANGE

HEADQUARTERS,  
DEPARTMENT OF THE ARMY  
WASHINGTON, D.C.  
5 October 1983

AR 37-100  
INTERIM CHANGE  
NO. 101  
Expires 5 October 1985

FINANCIAL ADMINISTRATION  
ACCOUNT/CODE STRUCTURE

Justification. This interim change deletes administrative travel elements of expense, adds a contractual element of expense, adds a reimbursable source code, adds a miscellaneous receipt account, adds trust fund accounts, adds suspense accounts, and accomplishes other miscellaneous changes, most to be effective immediately. These changes have been made in accordance with Department of Treasury, Department of Defense, Office of Personnel Management, and Army Staff requirements.

Expiration. This interim change expires two years from date of publication and will be destroyed at that time unless sooner rescinded or superseded by a permanent change. This change will not be superseded by permanent change 2 to AR 37-100, which is in the process of publication at this time.

1. AR 37-100, 1 August 1980, is changed as follows:

Pages 4-11 and 4-12. Delete from paragraph 4-5, effective 1 October 1983, the detail elements of expense 2115, 2116, 2125, 2135 and 2195.

Page 4-12. Delete from paragraph 4-5, effective 1 October 1983, the phrase in the titles of elements of expense 2139 and 2199, "Other than Administrative Travel."

Page 4-15. Add to paragraph 4-5, effective immediately, detail element of expense 2543 titled "Operations Research (R405)."

Page 5-3. Add to paragraph 5-11, effective immediately, in the title of reimbursable source code 688, the appropriation code "21-11\*1080.0\*\*5."

Page 5-4. Add to paragraph 5-14, effective immediately, detail reimbursement source code 934, titled "Transfers for collections - Agricultural and Grazing Lease Program."

Page 6-1. Change paragraph 6-4, effective immediately, in address of operating agency 65, the office symbol to "DRSAR-CPF-P" and the zip code to "61299".

Page 6-2. Change paragraph 6-5, effective immediately, in address of accounts office 65, the office symbol to "DRSAR-CPF-P" and the zip code to "61299".

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5 October 1983

Page 9-4. Add to paragraph 9-2, effective immediately in the title to account 21R3041.0004 the restriction in parens "(restricted for use by HQDA only)."

Page 9-5. Add to paragraph 9-2, effective immediately, miscellaneous receipts account 21R3102 described as "Recoveries from federal agencies resulting from reductions in civilian salaries of military retirees." The following limitations must be used:

21R3102.1000 Federal Funds  
 21R3102.2000 Trust Funds  
 21R3102.3000 Off Budget, Federal Entities  
 21R3102.4000 Other (NAF)

Page 9-5. Add to paragraph 9-2, effective immediately, account "21R8927.1025 Deposits, Earth Science Fund to US Military Academy (USMA)."

Page 9-6. Add to paragraph 9-2, effective immediately, account "21R8927.2025 Interest, Earth Science Fund to US Military Academy (USMA)."

Page 9-7. Delete from paragraph 9-3, effective 1 Oct 83, accounts 21X1997 and 21X1998.

Page 9-7. Add to paragraph 9-3, effective immediately, clearing account as follows:

21F3878.0000 Budget Clearing Account (Suspense)

To account for chargebacks (debit or credit) by US Treasury of aged, unreconciled Deposit-In-Transit (DIT) differences. These items will be cleared by the primary fiscal station associated with the disbursing station having the difference.

21F3878.0000 XX-C SXXXXX Collection Account  
 21F3878.0000 XX SXXXXX Disbursement Account

Page 9-7. Delete from paragraph 9-3, effective 1 Oct 83, account 21X6875.5002. Balance in this account should be transferred to account 21X6875.5001 prior to this deletion. Thereafter, account 21X6875.5001 will be used for appropriate collections and disbursements.

Page 9-7. Add to paragraph 9-3, effective immediately, two accounts as follows:

21X6875.6001 Withheld Individual Income Taxes

To account for individual federal income taxes withheld from civilian employees' wages and Reserve Officer Training Corps (ROTC) other than those taking part in the 3-6 month ADT program authorized by the Reserve Forces Act of 1955, as amended. Also for taxes on cash awards for suggestions by military members. (See para 9-4, AR 37-100 for other categories of military personnel.)

21X6875.6001 XX-C-\*\*\* SXXXXX Collection Account  
 21X6875.6001 XX SXXXXX Disbursements Account

21X6875.6002 Withheld Individual FICA Taxes

Member's and government's contributions for FICA taxes for personnel covered in 21X6875.6001 above.

21X6875.6002 XX-C-\*\*\* SXXXXX Collection Account  
21X6875.6002 XX SXXXXX Disbursement Account

Page 9-9. Add to paragraph 9-4, effective immediately, three accounts as follows:

21F3875.3925 Proceeds from Disposal of Family Housing

To account for proceeds from disposal of Family Housing. Proceeds are available for reimbursement to the Family Housing appropriation (PL 97-214 52831).

21F3875.3925 08-C S99999 Collection Account  
21F3875.3925 08 S99999 Disbursement Account  
(Disbursements restricted for use by COE only, DSSN 8438.)

21F3875.3950 Proceeds from Army Grazing and Agricultural Leases

To account for the proceeds from Army Grazing and Agricultural Leases. Exceptions are leases of lands acquired for flood control, navigational, hydro-electric, or related purposes.

21F3875.3950 08-C S99999 Collection Account  
21F3875.3950 08 S99999 Disbursement Account  
(Disbursements restricted for use by USAFAC.)

21F3875.3951 Proceeds from USAF Grazing and Agricultural Leases

To account for the proceeds from USAF Grazing and Agricultural Leases. Exceptions are leases of lands acquired for flood control, navigational, hydro-electric or related purposes.

21F3875.3951 08-C S99999 Collection Account  
21F3875.3951 08 S99999 Disbursement Account  
(Disbursements restricted for use by USAFAC.)

Page 9-10. Add to paragraph 9-4, effective immediately, five accounts as follows:

21X6875.6003 Withheld Individual Income Taxes

All withheld federal income taxes that apply to the following:

- a. Payments made from the JUMPS-Active Army Systems.
- b. Payments made for month of separation for pay accounts removed from the JUMPS-Active Army System.
- c. Do-It-Yourself (DITY) moves of household goods payments for accounts maintained on the JUMPS-Active Army System.

21X6875.6003 32-C-\*\*\* S99999 Deposits

## 21X6875.6004 Withheld Individual FICA Taxes

Member's and government's contributions for FICA taxes for personnel covered in 21X6875.6003 above.

21X6875.6004 32-C-\*\*\* S99999 Deposits

## 21X6875.6005 Withheld Individual Income Taxes

All withheld federal income taxes that apply to the following:

- a. Payments made from the JUMPS-RC system for Inactive Duty Training (IDT) with pay.
- b. Payments made to all other Army Reserve Components and ARNG personnel on AT or ADT whose pay accounts are not maintained on the JUMPS-Active Army System.

21X6875.6005 32-C-\*\*\* S99999 Deposits

## 21X6875.6006 Withheld Individual FICA Taxes

Member's and government's contributions for FICA taxes for personnel covered in 21X6875.6005 above, except IDT. FICA taxes are not withheld from personnel on IDT.

21X6875.6006 32-C-\*\*\* S99999 Deposits

## 21X6875.6007 Withheld Individual Income Taxes

All withheld federal income taxes that apply to military retired pay. FICA taxes are not withheld from retired military personnel.

21X6875.6007 32-C-\*\*\* S12122 Collection Account  
21X6875.6007 32 S12122 Disbursement Account

Page 9-11. Add to paragraph 9-7, effective immediately, account "21X8927.0025 From the trustee of the Earth Science Fund to the USMA. (For use by USAFAC and USMA only.)"

Page 9-22. Delete from paragraph 9-9, effective immediately, accounts 21-97M1087 and 21-11M3455.

Page 9-22. Delete from paragraph 9-11, effective immediately, subparagraph b and account 21-11\*3455.

Page 10-8. Change paragraph 10-19, effective immediately, account 97\*0102.0100 01-2511 42 fiscal station to S12120 and restriction for this account to read, "For use by Centralized Pay Operations only (DSSN 5569)."

Page 10-8. Add to paragraph 10-19, effective immediately, two accounts as follows:

97\*0350.0118 Army National Guard Equipment, Defense  
97\*0350.0132 Army Reserve Equipment, Defense

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Page 10-8 and 10-9. Delete from paragraph 10-19, effective immediately, account 97\*0500 and all classifications of this account.

Page 10-8. Add to paragraph 10-19, effective immediately, account "97\*0500.0100 Military Construction, Defense Agencies."

2. Post these changes per DA Pam 310-13.
3. File this interim change in front of the publication.

(DACA-FAA)

By Order of the Secretary of the Army:

JOHN A. WICKHAM, JR.  
General, United States Army  
Chief of Staff

Official:

ROBERT M. JOYCE  
Major General, United States Army  
The Adjutant General

DISTRIBUTION:

To be distributed in accordance with DA Form 12-9A requirements for Financial Administration.

Active Army: C; ARNG: D; USAR: D

S/S 27 Jan 1986

AR 37-100

\*C 2

CHANGE }  
No. 2 }

HEADQUARTERS  
DEPARTMENT OF THE ARMY  
WASHINGTON DC, 15 November 1983

FINANCIAL ADMINISTRATION  
ACCOUNT/CODE STRUCTURE

Effective 15 December 1983

*This change purifies the listing of appropriations to which program year is applicable; clarifies the paragraph describing instances in which appropriation refunds will not be processed to the accounting classification originally charged; adds elements of expense (EOE) for contract studies and analyses and contract consultants, professional management and services by contract, contractor engineering technical services, and OMA-financed reimbursable procurement for Multinational Forces and Observers (MFO); changes description of EOE 2580 and the Capital Equipment-Investment EOE's; adds reimbursement source codes 236, 906 and 971/6; deletes operating agencies A00, A2, A3, 24, 71, and 80; deletes accounts' offices A2, A3 and 71; changes Cambodia to Kampuchea with same code, Gilbert Islands to Kiribati with code KR, New Hebrides to Vanuatu with same code, Quator to Qatar with same code, and St. Christopher-Nevis-Anguilla to St. Christopher-Nevis with same code; changes the description of project accounts 930 and 955; changes the format for use of project accounts, including those used in conjunction with the procurement appropriations; deletes accounts 21R1820, 21F3845.00XX, 21X3970.0001, 21F8133.3000 and 97F3845.51XX; adds trust fund account (21R8927 and 21X8927) limits XX20, XX21, XX22, XX23 and XX24; updates stock fund accounts; changes limitations on accounts 21X1997, 21X1998, 21F3885, 21X4528 and 21X3970; and adds other accounts 21X6875.7777, 21X6131, 11X4116, and 97\*0805.*

*This change does not affect or implement the New Manning System.*

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✓ \*This change supersedes Immediate Action Interim Changes I01, 10 March 1982; I03, 1 October 1982; and I04, 19 January 1983.

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By Order of the Secretary of the Army:

JOHN A. WICKHAM, JR.  
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AR 37-100  
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CHANGE

No. 1

HEADQUARTERS  
DEPARTMENT OF THE ARMY  
WASHINGTON, DC, 1 December 1981

FINANCIAL ADMINISTRATION  
ACCOUNT/CODE STRUCTURE

Effective 1 January 1982

*This change adds a paragraph for Foreign Military Sales (FMS) accounting classifications and details FMS appropriation limitations; adds elements of expense (EOE) for Merit Pay employees, administrative and mission travel, and furniture; changes EOE criteria for expense vs investment capital assets; adds reimbursable source codes DOO, NOO and 293; adds general operating agencies 26 and 39; adds accounts office 26; deletes country codes for Canal Zone and Southern Rhodesia; adds a country code for Zimbabwe; adds special project code 948; adds clearing accounts 21X6875.3860 and 21X6875.500\*; adds working capital account 21X4528; deletes collection account for 97F3845.51XX; deletes 97F3860; adds 97X0804; changes 97\*0030.0100 01-2131 13 S12122; and adds 97\*0030.0100 01-2144 13 S12122.*

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| ✓ 9-23 through 10-0  | ✓ 9-23 through 10-0.1 |
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✓ \*This change supersedes Immediate Action Interim Change I01, 23 December 1980, and Immediate Action Interim Change I02, 10 July 1981 to AR 37-100, 1 August 1980.

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ARMY REGULATION

No. 37-100

HEADQUARTERS  
DEPARTMENT OF THE ARMY  
WASHINGTON, DC, 1 August 1980

FINANCIAL ADMINISTRATION  
ACCOUNT/CODE STRUCTURE

Effective 1 September 1980

*This is a major revision and changes, additions, and deletions have been made throughout. These are shown in the codes, definitions, and instructions for elements of expense, operating agencies, accounts offices, country codes, special project codes, general fund receipts, deposit funds, trust funds, and the foreign currency fluctuation appropriation. They have all been included in previous instructions to the field.*

*Local supplementation of this regulation is prohibited, except upon approval of the Office of the Comptroller of the Army (DACA-FAA-G).*

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## CHAPTER 1

## GENERAL

**1-1. Purpose.** This regulation—

a. Outlines the data elements and codes to be cited in financial transactions and used in financial records and reports.

b. Provides, along with the AR 37-100-XX series, the account structure to be used in classifying financial transactions and records. This information is needed for the financial management of appropriations.

**1-2. Applicability.** This regulation applies to—

a. Department of the Army (DA).

b. Army National Guard.

c. Office, Chief of Army Reserve.

**1-3. Explanation of terms.** a. *Accounting classifications.* A means of classifying financial transactions and account balances to provide information for the financial management of appropriations and related programs and budgets.

b. *Accrued expenditures.*

(1) Charges to an account during a given time that show liabilities incurred and the need to pay for—

(a) Services performed by employees, contractors, other Government accounts, vendors, carriers, grantees, lessors, and other payees,

(b) Goods and other tangible property received, and

(c) Amounts becoming owed under programs for which no current service or performance is required. (Included are items such as annuities, insurance claims, other benefit payments, and some cash grants. The repayment of debt, which is considered neither an obligation nor an expenditure, is excluded.)

(2) Expenditures may "accrue" regardless of—

(a) When cash payments are made,

(b) Whether invoices have been rendered, or,

(c) In some cases, whether goods or other tangible property have been physically delivered.

c. *Advances.* Amounts of money prepaid under a statutory authorization in contemplation of receipt of goods, services, or other assets.

d. *Allocation.* An authorization issued by the Comptroller of the Army (COA) to operating agencies to finance operations at subordinate echelons by suballocation or allotment.

e. *Allotment.* Authority delegated by the head, or other authorized employee of an agency, to agency employees to incur obligations within a specified amount. This authority stems from Office of Management and Budget (OMB) apportionment or reappportionment action or other statutory authority making funds available for obligation.

(1) *Specific allotment.* A specific amount of an allocation that an operating agency authorizes to an installation or another operating agency for obligation or suballotment.

(2) *Open allotment.* An account set up by an operating agency at DA level when specific allotments of funds would be impractical to administer. They are approved by COA and are established in specific amounts and controlled by operating agencies within allocated or suballocated funds.

(a) *Restricted open allotment.* An account limited for use only by designated installations.

(b) *Special open allotment.* An account with which a specific fiscal station is issued in lieu of the nominal station number S99999 and for which special accounting procedures have been published. See AR 37-108.

f. *Annual funding program.* An annual budget issued by COA or by the head of an operating agency. A forecast of funds to be made available during the fiscal year by higher command to each subordinate level of the Army.

*g. Apportionment.* A distribution made by OMB of amounts available for obligation in an appropriation or fund account. Amounts are available for specified time periods, activities, projects, objects, or combinations. The amounts apportioned limit the obligations that may be incurred.

*h. Appropriation or fund account.* An account established in the Department of Treasury to record amounts available for obligation and outlays. Each account provides the framework for establishing a set of balanced accounts on the books of the agency. These accounts include not only those to which money is directly appropriated but also those to which revenues are available for use without current Congressional appropriation action, such as revolving funds and trust funds.

(1) *One-year (annual) account.* One in which obligations may be incurred only during a specified fiscal year.

(2) *Multiple-year account.* One in which obligations may be incurred for a definite period in excess of 1 fiscal year.

(3) *No-year account.* One in which obligations may be incurred for an indefinite period. Usually it is until the objectives have been accomplished.

(4) *Unexpired account.* One for which authority to incur obligations has not ceased to be available.

(5) *Expired account.* One in which authority to incur obligations has ceased to be available but from which outlays may be made to pay obligations previously incurred, as well as to make valid adjustments. This includes successor accounts established under 31 USC 701-708 ("M" accounts).

(6) *Closed account.* One which is no longer available for payment of obligations and the balance of which has been merged into its successor "M" account (e.g., annual accounts are normally closed 2 years after the appropriation has expired.)

(7) *"M" account.* The successor account into which is merged the balances of closed appropriation accounts for the same general purpose.

*i. Appropriation refunds.* See refunds.

*j. Appropriation reimbursements.* See reimbursements.

*k. Collection.* Any amount received as a payment, a repayment, or deposit handled or accounted for by an agency of the Federal Government.

Examples:

(1) Direct receipts (including cash, checks, drafts, money orders) and collections represented by voucher deductions, such as Civil Service retirement contributions,

(2) Offsets to cover indebtedness to the Government (para 3-1).

*l. Disbursements, net.* See outlays.

*m. Elements of expense (EOE).* A four-position classification code that represents the different types of services, goods, and other items being procured or consumed according to their nature rather than purpose. This is a subdivision of the object class code. For example, object class 23 is divided into the following EOE: 2311, 2312, 2318, 2319, 2320, and 2330.

*n. Expenditures.* See outlays.

*o. Finance and accounting officer.* Includes finance officer as defined in AR 37-103 and fiscal officer at activities not operating under integrated accounting systems.

*p. Fiscal year.* October 1 through September 30 of the following calendar year. The fiscal year is designated by the calendar year in which it ends (e. g., fiscal year 1977 begins October 1, 1976, and ends September 30, 1977).

*q. Funds.* Accounting units that segregate revenues and assets in accordance with law and ensure that they are applied only to financial transactions for which they are appropriated or otherwise authorized.

(1) *Federal.* Funds collected and used by the Federal Government for the general purposes of the Government. There are four types of Federal fund accounts.

(a) *General.* The fund credited with all receipts that are not earmarked by law and charged with payments out of appropriations of "any money in the Treasury not otherwise appropriated" and out of general borrowings.

(b) *Special.* A fund credited with receipts of the Government that are earmarked for a specific pur-

pose. (Generally, if the purpose of the fund is to carry out a cycle of business-type operations, it will be classified instead as a "public enterprise fund.")

(c) *Public enterprise.* A revolving fund credited with collections, primarily from outside of the Government, that are earmarked to finance a continuing cycle of business-type operations.

(d) *Intragovernmental.* Federal funds that help to finance transactions within and between Federal agencies. "Intragovernmental funds" are of two types.

1. *Intragovernmental revolving.* A revolving fund credited with collections, primarily from other agencies and accounts, that are earmarked by law to carry out a continuing cycle of intragovernmental business-type operations.

2. *Management (including consolidated working funds).* A fund in which there are merged moneys derived from two or more appropriations, to carry out a common purpose or project, but not involving a cycle of operations. Includes consolidated working funds, which are set up under law to receive advance payments from other agencies or bureaus for agreed-on undertakings, primarily for the benefit of the paying account.

(2) *Trust.* A fund credited with collections that are used by the Federal Government to carry out specific purposes and programs according to the terms of a trust agreement or a statute. Within trust funds, "trust revolving funds" are those intended to carry on a cycle of business-type operations.

(3) *Deposit.* A fund established to account for receipts that are either—

(a) Held in suspense temporarily and later refunded or paid into some fund of the Government, or

(b) Held by the Government as banker or agent for others and paid out at the discretion of the owner.

These funds are not available for salaries, expenses, grants, or other expenses of the Government.

(4) *Foreign currency.* A fund established to record foreign currencies that are acquired without payment of United States dollars abroad and that may be expended with or without charge to dollar appropriations. (These accounts should not be confused with "special foreign currency program" appropriation accounts. These are general fund accounts, whose obligations and other transactions are chargeable to dollar appropriations, but whose payments to recipients must be made in excess foreign currencies rather than US dollars.)

r. *Installation.* A post, camp, station, depot, base, or other organizational unit of the Army to which funds are allotted or suballotted.

s. *Limitation.*

(1) *Administrative limitation.* A symbol prescribed by DA to—

(a) Account for obligations and disbursements which may be applicable to certain country.

(b) Earmark an advance made to a working fund account from another department of the Government to the Department of the Army.

(c) Control the activity of funds administratively, in other desired instances.

(2) *Appropriation limitation.* A symbol to indicate an amount fixed, by Congress, within an appropriation for certain purposes or objects. The amount obligated or disbursed for these purposes or objects cannot exceed the limit fixed. This does not mean that these amounts may not be obligated and disbursed for other objects or purposes. (Such is the case, however, when they are specified by law for a specific object or purpose only.)

(3) *Special limitation.* A symbol prescribed by HQDA, for use when an appropriation act or basic legislation may contain limitations on the amount for certain objects or purposes that cover two or more appropriations or appropriation limitations of an agency for a certain fiscal year.

t. *Object class.* Two positions that represent different types of services, goods, and other items being procured or consumed according to their nature rather than purpose. They are the first two positions of the 4-digit element of expense code.

u. *Operating agencies.*

(1) *HQDA operating agency.* The Office of the Comptroller, operating agency that receives apportionment programs or other financial authorizations from Office of Secretary of Defense (OSD) or other designated funding agencies. This agency further distributes these funds by allocations and related fund authorization to the special and general operating agencies.

(2) *Special operating agency.* A headquarters that receives allocations from COA. It has limited authority to suballocate funds to designated general operating agencies under its control.

(3) *General operating agency.* A major command, headquarters, or agency funded by allocating from COA, or suballocation from a special operating agency. It further distributes funds by allotment as distinguished from suballocation.

v. *Outlays.* The amount of checks issued, interest accrued on the public debt, or other payments made (including advances to others), net of refunds and reimbursements. ("Expenditure" and "net disbursement" are frequently used interchangeably "outlay".)

w. *Refunds.* Recoveries of excess payments or amounts disbursed in error that are credited to an appropriation or fund account. Items such as the recovery of a salary overpayment or a return of the unused portion of a travel advance will not be included as reimbursements but will be treated as reductions of outlays. Refunds will also include credits to an appropriation or fund account that result from accounting adjustments relating to obligations or outlays when the procedure is permitted by law or regulations.

x. *Reimbursements.*

(1) Consist of—

(a) Amounts received, (earned) for which payments must be credited to an appropriation or fund account for commodities, work, and services furnished to an individual, firm, corporation, State or local government, or another account of the Federal Government.

(b) Orders accepted from another account of the Government for which an obligation is reportable by that account, and the collection creditable to an appropriation or fund. Also included are amounts advanced or collected from the public that are not yet earned by the account or fund. (See definition of unfilled customers' orders (aa below)).

(2) An anticipated reimbursement is an estimated transaction that is neither earned nor collected (e.g., transactions with the public); or for which there has been no order accepted (e.g., transactions within the Government).

y. *Suballocation.* A fund authorized by a special operating agency to major operating activities or agencies under their control. Only the Commanding General, US Army Materiel Development and Readiness Command (DARCOM) and the Commanding General, US Army Communications Command. (USACC) may use this document as a means of funding.

z. *Subsidiary accounting classifications.* The elements of the accounting classification below the appropriation symbol level.

aa. *Unfilled customers' orders.* The amount of orders accepted from other accounts within the Government for goods and services to be furnished on a reimbursable basis. For transactions with the public, amounts advanced or collected for which the account or fund has not yet performed the service or incurred its own obligations for that purpose.

1-4. **Responsibility for coding.** a. The finance and accounting officer will—

(1) Ensure that the accounting classification is valid, applicable, proper and complete, and shows legibly in the space provided on the documents.

(2) Review accounting classifications to be certain that only those which meet the criteria in (1) above are processed in their accounts and included in their reports.

b. Installations will—

(1) Ensure that appropriations and limitations cited on documents agree with the accounts listed in the DA Expenditure Collator published by USAFAC.

(2) Resolve any discrepancies with Department 130, FINCO-AB, USAFAC.

1-5. **Fund account symbols.** Each accounting transaction in the Federal Government is related to only one fund of which there are three major receipt account categories—general funds, special funds, and trust funds; and six major expenditure account categories—general funds, management funds (including consolidated working funds), revolving funds, special funds, deposit funds, and trust funds. The Treasury Department assigns receipt and expenditure account symbols that indicate the fund group to which the transactions apply. That portion of the symbol indicating the fund involved is the last four digits of the symbol number and is the "basic symbol." The digits will fall within one of the groups below.

|   | <i>From—Through</i> |
|---|---------------------|
| <i>a. Receipt account symbols.</i>  |                     |
| (1) General fund accounts .....   | 0000-3899           |
| (2) Special fund accounts .....   | 5000-5999           |
| (3) Trust fund accounts .....   | 8000-8999           |
| <i>b. Expenditure account symbols.</i>  |                     |
| (1) General fund accounts .....   | 0000-3899           |
| (2) Management fund accounts .....  | 3900-3999           |
| (3) Revolving fund accounts .....   | 4000-4999           |
| (a) Accounts of enterprises, which come mainly from outside the Government<br>(such as funds of Government corporations) .....                                  | 4000-4499           |
| (b) Working capital fund management funds, industrial funds, stock funds,<br>and other funds which relate mainly to internal operations of the Government ..... | 4500-4999           |
| (4) Special fund accounts .....   | 5000-5999           |
| (5) Deposit fund accounts .....   | 6000-6999           |
| (a) For accounts such as deposit liabilities in which the Government acts as fis-<br>cal agent or banker. ....  | 6000-6099           |
| (b) For suspense accounts in which funds are held in suspense pending a deter-<br>mination of their disposition .....   | 6100-6999           |
| (6) Trust fund accounts .....   | 8000-8999           |

**1-6. Disbursing Office of Secretary of Defense (OSD) and Defense agencies funds.** Army finance and accounting officers disbursing OSD or Defense agencies funds will use the Budget and Fiscal Coding Manual of OSD and DA Expenditure Collator. The manual may be obtained from: Office of the Assistant Secretary of Defense (Comptroller), Office of the Deputy Assistant Secretary of Defense (Administrative), Budget and Finance Directorate, Room 3B287, the Pentagon, Washington DC 20310.

**1-7. Disbursing Air Force or Navy funds.** Army finance and accounting officers disbursing Air Force or Navy funds will use the Air Force or Navy accounting manuals and DA Expenditure Collator. Copies of the manuals are distributed by the US Army AG Publications Center, 2800 Eastern Boulevard, Baltimore, MD 21220, in accordance with a prescribed formula of limited distribution.

## CHAPTER 2

### ELEMENTS OF THE ACCOUNTING CLASSIFICATION

**2-1. General.** All financial transactions will be identified by one or more elements of the accounting classification. This depends on the type of transaction and the financial management level.

**2-2. Appropriation. a. General.**

(1) DA components are not required to state appropriation and fund titles or abbreviations on accounting documents. This includes allotment and suballotment devices, obligating instruments (such as contracts, purchase orders, travel orders, and bills of lading.), and disbursement, collection, and adjustment vouchers.

(2) The official appropriation and fund symbols will be used on accounting documents when it is necessary to cite the appropriation or fund account.

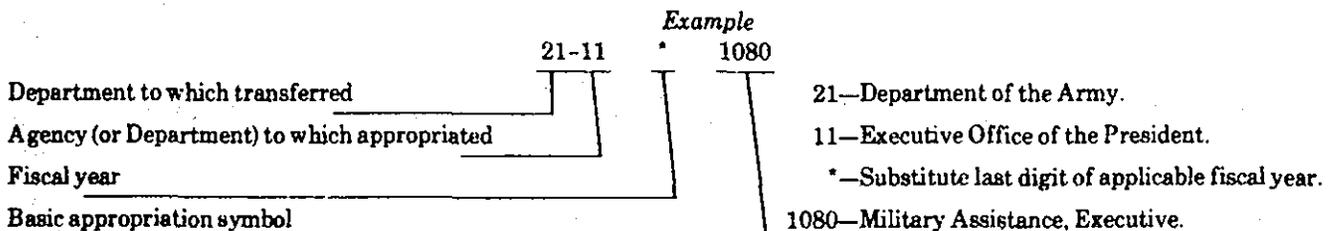
**b. Content.** The appropriation account consists of a series of digits which indicate—

(1) *Department or agency responsible for account.*

(a) The first two digits of the account symbol indicate the department or agency responsible for administering of the account. Number 21 is assigned to Department of Army. Agency codes for which activities of the Army will be involved are:

| Agency Code | Name of agency                     |
|-------------|------------------------------------|
| 11          | Executive Office of the President  |
| 17          | Department of the Navy             |
| 20          | Department of Treasury             |
| 21          | Department of Army                 |
| ★24         | Office of Personnel Management     |
| 43          | Defense Civil Preparedness Agency  |
| 57          | Department of Air Force            |
| 69          | Department of Transportation       |
| 97          | Office of the Secretary of Defense |

(b) In some cases, when an appropriation, or a portion, is transferred to another agency by obligation, the identity of the original appropriation must be retained. In such cases, the symbol number of the agency to which the transfer is made must be prefixed to the complete symbol of the appropriation from which transferred. For example, the appropriation "21-11\* 1080 Military Assistance, Executive (transfers to Army)" indicates transfer from the Executive Office of the President to Department of Army.



Both the code of the agency to which the transfer is made and code of the agency transferring the funds will appear on all accounting documents; however, only the code of the agency to which the transfer is made will appear in the mechanized records and reports. Example: 21-11\*1080 will be mechanically recorded as Dept 21 Fiscal Year (identify applicable year) Basic symbol 1080.

(2) *Fiscal year (period of availability).* This portion of the symbol indicates the fiscal year of availability for obligation.

| Accounts                       | Explanation  | Symbols |
|--------------------------------|--|---------|
| One year (annual) . . . . .    | The last digit of fiscal year of availability for obligation . . . . .                                   | 0 to 9  |
| Multiple year . . . . .        | The fiscal year is the year of issue and will be available for obligation for more than 1 year . . . . . | 0 to 9  |
| No year (continuing) . . . . . | Indefinite period of availability for obligation . . . . .   | X       |
| Successor (M) . . . . .        | Successor-merged accounts . . . . .  | M       |
| Receipt . . . . .              | . . . . .  | R       |
| Clearing . . . . .             | . . . . .  | F       |
| Estimate clearing . . . . .    | . . . . .  | A       |

(3) *Basic symbol.* The basic symbol is the last four digits of the appropriation

2-3. **Appropriation limitation.** a. The limitation code is a breakdown of a receipt, appropriation, or fund account for a specific purpose. In some cases, the limit is a subdivision of funds that restricts the amount or use of funds for a certain object or purpose. In other cases, it identifies subelements within the account for information and management purposes.

b. When it is necessary to limit the account, it will be an integral part of the appropriation symbol and will be expressed by a 4-digit decimal suffix to the basic symbol on fiscal and disbursing documents.

*Examples*

|  |   |  |
|--|---|--|
| <p><i>Transfer 21-11 appropriation</i></p> <p>Administrative limitation composed of two-digit country code designation (when applicable) and limitation suffix 1</p> | <p>*</p> <p>1080</p> <p>.0GE1</p>           | <p>.0GE1—Germany, Federal Republic of— and limitation suffix 1.</p>  |
| <p><i>Army Stock Fund account</i></p> <p>Department</p> <p>Fiscal year</p> <p>Army Stock Fund symbol</p> <p>Administrative limitation</p>                            | <p>21</p> <p>X</p> <p>4991</p> <p>.06AL</p> | <p>21—Department of the Army.</p> <p>X—Symbol for no-year.</p> <p>4991—Army Stock Fund.</p> <p>.06AL—US Army Materiel Development and Readiness Command-General Supplies.</p>  |
| <p><i>Appropriation account</i></p> <p>Department</p> <p>Fiscal year</p> <p>Appropriation</p> <p>Appropriation limitation</p>  | <p>21</p> <p>*</p> <p>2020</p> <p>.0015</p> | <p>21—Department of the Army.</p> <p>*—Substitute last digit of applicable fiscal year.</p> <p>2020—Operation and Maintenance, Army.</p> <p>.0015—CID activities.</p>  |
| <p><i>Appropriation account</i></p> <p>Department</p> <p>Fiscal year</p> <p>Appropriation</p> <p>Administrative limitation</p>                                       | <p>97</p> <p>*</p> <p>0100</p> <p>.5161</p> | <p>97—Department of Defense.</p> <p>*—Substitute last digit of applicable fiscal year.</p> <p>0100—Operation and Maintenance, Defense Agencies.</p> <p>.5161—Defense Supply Agency with subordinate activity identification.</p> |

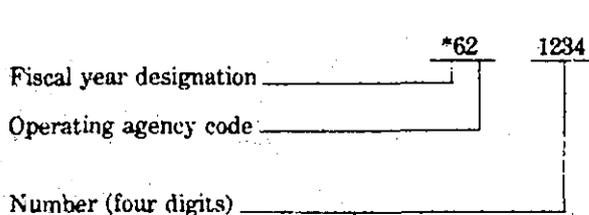
2-4. **Financial authorization account structure, allotment serial number, and reimbursement source.** a. *General.* This portion of the accounting classification identifies any subdivision of the ap-

appropriation or accounting entity needed to carry out segments of the DA missions. The funds are administered accordingly.

*b. Content.* This will consist of the data elements below, as required:

(1) *Program year.* The program year is the year for which DA received program approval, regardless of the year of the transaction. This designation (last digit of the fiscal year identifying the program year) will precede the 2-digit code of the issuing operating agency. The program year will be changed to and reported under "M" when the associated appropriation fiscal year is changed to "M." All obligation, obligation adjustment, and disbursement and expenditure refund documents will contain this fiscal year designation for the appropriations or funds below:

97X4090 Home Owners Assistance Fund, Defense  
★97X0804 NATO Infrastructure



*Example*

\*—Program Year—substitute last digit of applicable fiscal year.  
62—HQ US Army Communications and Electronics Readiness Command.

(2) *Operating agency.* Operating agencies are identified in chapter 6. The 2-digit code will identify—

- (a) For specific funds, the operating agency issuing the funds.
- (b) For open and special allotment funds, the operating agency administering the funds.
- (c) For deposit fund transactions, the operating agency under whose jurisdiction the using installation or activity operates.

(d) For reimbursements, the operating agency having jurisdiction over the installation furnishing the goods or services, or the operating agency to which funds were allocated for furnishing the goods or services.

(3) *Reimbursement designation.*

(a) "-C-" appears immediately following operating agency code when transactions are reimbursement or collections in the deposit fund accounts. When the data element is recorded in the mechanized records and included in those reports, it will be a "7."

(b) For general, special, and trust receipts from US personnel in which the transactions enter the international balance of payments (IBOP), the reimbursement designation "R" will be shown along with source code "930." A numeric "0" will be shown for all other transactions.

(4) *Serial number* (allotment serial number, fund authorization, source code). This is a number, not to exceed four digits, assigned by an operating agency. It identifies multiple fund subdivisions within an appropriation or fund. This number immediately follows the hyphen (-) which separates it from the operating agency code.

(a) For specific allotments, the issuing operating agency assigns the number to identify the particular allotment of funds to an installation or activity. In assigning serial numbers for funds, operating agencies will use a number from 1000 to 9999. These specific allotment numbers are not published in this regulation or AR 37-100-XX series.

(b) For special open allotments, the issuing operating agency assigns the first two positions of the 4-digit serial number to identify subdivisions within an appropriation. The code of the operating agency having control over the using installation or activity will comprise the last two positions of the serial number.

(c) For restricted open allotment, the operating agency assigns the 4-digit serial number to identify subdivisions within the appropriation.

(d) For reimbursements, the serial number (source code) is a 3-digit number immediately following the designation symbol "-C-". It identifies the source from which the reimbursement is effected. Source codes for appropriation reimbursements are shown in chapter 5.

(e) For deposit fund accounts, which are payroll voucher deductions and must be reported under the IBOP, the 3-digit source will identify the pay appropriation (chap. 3, AR 37-109).

(f) For advance to travelers transactions, the serial number will always be "9930" regardless of appropriation from which the advance is made (sec I, chap. 5, AR 37-108).

**2-5. Army management structure code (AMSCO).** This element is a classification of planned and actual obligations or expenditures and reimbursements. It details the end objectives, purposes, or the basics for preparing and supporting budget requests for appropriations and apportionment and for reporting on its administration. The Assistant Secretary of Defense (Comptroller) prescribes the structure; then DA further divides it for management at subordinate financial management levels.

a. *Operation and Maintenance, Army (OMA); Operation and Maintenance, Army Reserve (OMAR); and Research, Development, Test and Evaluation, Army (RDTE).* Accounts under these appropriations are identified with the DOD Five-Year Defense Program (FYDP). The detail accounts are in the AR 37-100-XX series. They are structured as a 20-digit code involving three fields: basic account (11 digits), functional cost account (5 digits), and element of expense (4 digits).

(1) *Program element.* This is a description of a mission. It identifies the organizational entities and resources needed to perform the assigned mission. It is the first 6 digits of the 11-digit account and is separated from the remaining digits by a decimal.

(a) *Major program.* This refers to first position of program element. It identifies the program under the Five-Year Defense Program.

(b) *Subprogram.* This is the first subdivision within the program account. It is the first and second position of the program element.

(2) *Activity account.* These are the five digits that follow the program element they are to the right of the decimal.

(a) For OMA and OMAR, this is a further subdivision of the program element. It also includes the base operation codes.

(b) For RDTE, the first three positions of the five digits identify the specific RDTE project. The last two positions are reserved for RDTE task.

(3) *Functional cost account.* This is a classification to collect expenses in specified groups of related functions. This 5-digit code occupies the 12th through 16th digit of the AMSCO. The first position of the 5-digit field represents the basic function; the remaining four positions represent the detailed cost accounts.

(4) *Elements of expense.* For explanation of 4-digit elements of expense, see chapter 4.

b. *All other appropriations.* The detail accounts are in the AR 37-100-XX series. They are structured as 9-digit codes for Family Housing Management Account Defense (Transfer to Army) and 8-digit codes for all other appropriations. The breakouts within the AMSCO are as follows:

(1) *Budget program.* Budget programs are established within the major general appropriations for military functions. They represent functions and activities in accordance with the Performance Budget Structure. For example, under the appropriation "2172010, Military Personnel, Army, 1977," the budget program "Movements, Permanent Change of Station" is identified by the symbol "1400." Budget program numbers ending in "00", such as "1400", normally are not to be used for fund citation on accounting documents.

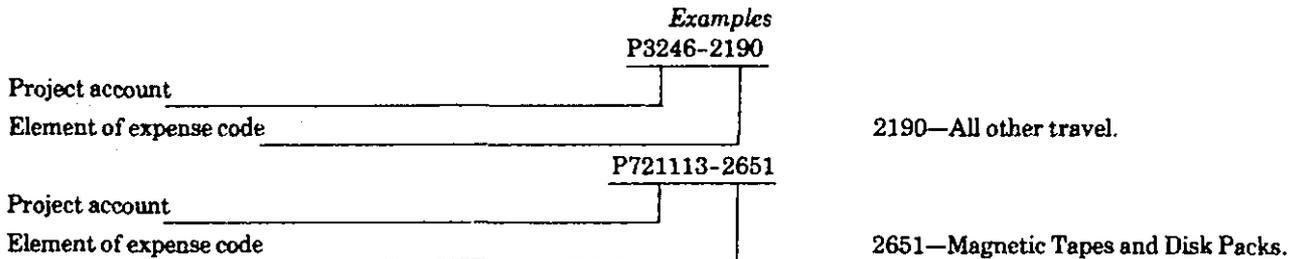
*Example*

| <i>Appropriation symbol</i> | <i>Appropriation and budget account classification</i> | <i>Budget program accounts</i> |
|-----------------------------|--|--------------------------------|
| 2010                        | Military Personnel, Army                               |                                |
|                             | Pay and allowances of officers . . . . .               | 1000                           |
|                             | Pay and allowances of enlisted personnel . . . . .     | 1100                           |
|                             | Pay and allowances of cadets . . . . .                 | 1200                           |
|                             | Subsistence of enlisted personnel . . . . .            | 1300                           |
|                             | Movements, permanent change of station . . . . .       | 1400                           |
|                             | Other military personnel costs . . . . .               | 1500                           |

(2) *Project account.* Project account, generally, refers to the first four positions of the AMSCO and is used to show a function, mission, or activity. Project accounts for special purposes are shown in chapter 8.

c. *Program element or project for reimbursements.* This number will be the same as the program element or project number which was originally charged with the cost of services or supplies furnished. As an exception, it will not be the same when special reimbursement program elements or projects have been provided for specific usage under the appropriation to be credited.

**2-6. Elements of expense.** This code specifies the type of resource being employed or consumed (such as military personnel, civilian personnel, travel of personnel, utilities and rents, and communication). The element of expense is a 4-digit number which is shown on accounting documents following the program element/project, separated by a hyphen. The first two positions (summary level) are codes used for reporting object classes to Office of Management and Budget (OMB) and Treasury Department. The last two positions are detail breakouts of the object class. See also chapter 4.



**2-7. Fiscal station number.** This code specifies the installation or station that maintains the funds to be charged or credited with the transaction.

*a. Identification.* The fiscal station number is a 5-digit number preceded by "S". It is shown on accounting documents following the element of expense classification.

*b. Codes.* The fiscal station numbers are listed in the Disbursing and Fiscal Station Number Directory, published by USAFAC.

*c. Nominal station number.* Station number S99999 is used in the coding of documents in open allotment account classification unless otherwise provided. The nominal station number shows that the operating agency establishing the allotment is charged with the financial control of transactions. For conditions under which nominal fiscal station is cited, see AR 37-100-XX series. It is also used by most of the DA Deposit Fund Accounts (para 9-3).

*d. Air Force accounting station numbers.* Accounting station numbers assigned by the Air Force for their installations are composed of six digits. For Air Force accounting and disbursing station numbers, see Volume 10, AFM 300-4.

*e. Fiscal station number for reimbursement transactions.*

(1) The fiscal station number will identify the installation at which the reimbursement was earned. This applies even though the installation cited is not the billing office.

(2) For conditions under which the nominal fiscal station is cited for collections, see the AR 37-100-XX series.

*f. Mechanized records and reports.* When the data element is recorded in the 6-digit field of the mechanized records, it will be shown in 2d through 6th digit. The 1st digit will be zero.

**2-8. Countries of the world (formerly geopolitical) and international organization codes.** *a. General.* Uniform DOD "Countries of the World and International Organization Codes" identify independent countries, political entities, and international organizations. The code is a 2-position alpha code which identifies a geographical area, a country, an island or a group of islands, or possessions (e.g., IT for Italy).

*b. Applicability.*

(1) All disbursement and collection vouchers (payments and receipts) processed in overseas areas, in the United States, and in territories and possessions, will be coded to the appropriate country or international organization (chap. 7). They must relate to transactions entering the IBOP and Military Assistance, International Military Education and Training, and Foreign Military Sales Programs.

(2) All disbursement and collection vouchers (payments and receipts) processed in overseas areas not entering the IBOP will be identified to the United States (code US).

(3) The coding of vouchers processed by disbursing officers in the United States which relate to transactions not entering the IBOP is optional.

(4) Country code will follow the fiscal station number on financial documents.

**2-9. Supplemental code.** Along with country code (para 2-8), the supplemental code (para 7-4) will

follow the fiscal station number on the accounting classification. This code will be included on financial documents and records for transactions entering the IBOP.

**2-10. Special data codes.** Along with country and supplemental codes, the special data code (para 7-4) will be included as a part of the accounting classification on financial documents and records for transactions entering the IBOP. This code will prefix the appropriation on payment vouchers.

**2-11. International balance of payments (IBOP) code.** For installations operating under STANFINS, the IBOP code includes country code (1st two positions), supplemental code (3d position), and special data code (4th position). In this case, the special data code need not appear as a prefix to the appropriation.

**2-12. Foreign Military Sales (FMS) classifications.** *a.* Direct cite allotted to the Army (example).

|                                 | 97-11 | X | 8242.GY01 | 89 | ABC/123 | X91514 |
|---------------------------------|-------|---|-----------|----|---------|--------|
| Dept to which transferred _____ |       |   |           |    |         |        |
| Executive Agency _____          |       |   |           |    |         |        |
| Fiscal Year _____               |       |   |           |    |         |        |
| FMS Trust Fund _____            |       |   |           |    |         |        |
| Limitation _____                |       |   |           |    |         |        |
| Operating Agency _____          |       |   |           |    |         |        |
| FMS Case/Line No. _____         |       |   |           |    |         |        |
| Fiscal Station No. _____        |       |   |           |    |         |        |

*b.* Self-reimbursement transactions will use the same type classification, except a constant S77777 will be cited for the Fiscal Station No.

*c.* Army cross-disbursing transactions will use the same type classification, except the Fiscal Station No. will be that of the other service.

## CHAPTER 3 COLLECTIONS AND OBLIGATIONS AND DISBURSEMENTS

### Section I. COLLECTIONS

**3-1. Types of collections.** *a.* The transactions below are collections:

- (1) Direct receipts (such as cash, checks, drafts, and money orders.)
- (2) Deductions on payment vouchers that are offset to cover debts due the US Government.
- (3) Other authorized deductions on payment vouchers, such as contributions to the Civil Service Retirement and Disability Fund, United States savings bond subscriptions by civilian employees, and Federal taxes. However, some deductions on payment vouchers are merely dropped from the account disbursed and are not accounted for as collections. Included are items such as cash discounts on purchases, allotments of pay by military personnel, and amounts that are the value of allowances furnished in kind under law to supplement salary earnings.

*b.* For accounting purposes, the collection transactions above will fall into one of the categories below:

- (1) Appropriation refunds.
- (2) Appropriation reimbursements.
- (3) Appropriation receipts.
- (4) General fund receipts.
- (5) Deposit fund receipts.

**3-2. Appropriation refunds.** Appropriation refunds are usually identified with the specific voucher or contract on which advances or erroneous payment or overpayment occurred. The appropriation refund document contains the same accounting classification (including limitations) as the payment voucher to which the refund relates.

*a.* Special conditions under which the accounting classification will not be the same.

(1) *Closed accounts.* Refunds for appropriations which have lapsed for disbursement purposes are credited to the applicable successor "M" account.

★(2) *Accounts specified in AR 37-100-XX.* Some accounts are established for certain types of appropriation refunds when it is impractical or undesirable to credit the accounts originally charged.

*b. Examples of appropriation refunds.*

- (1) Collections of salary overpayments.
- (2) Collections of overpayments to commercial concerns because of erroneous billing or incorrect computations of invoices.
- (3) Amount collected for items rejected and returned.
- (4) Collections on account of suspensions or disallowances by the General Accounting Office.
- (5) Repayment against advances or loans to contractors.
- (6) Recovery of amounts paid to utility companies for connection charges.
- (7) Voluntary refunds from contractors under specific contract provisions for price redeterminations.
- (8) Collections of excess transportation costs chargeable to service members or civilian employees (such as amounts for baggage and property transported in excess of set allowances).
- (9) Checks returned for cancellation.
- (10) Amounts recovered under price redetermination contracts, forward pricing agreements, and other adjustments in prices, when such agreements are part of original contract provisions.
- (11) Recoveries of unused moneys advanced for rations and unused monetary allowances in lieu of subsistence while traveling.

(12) Recoveries on payments for contractual services (such as rent and insurance) when contracts are canceled and adjustments are made for the unused portion.

(13) Refund of amounts for credits allowed for return of materiel to the Army Stock Fund.

(14) Refund of lump sum annual leave payments. (Such refunds are for credit to the appropriation and project account of the employing agency from which the wages or salaries will be paid.)

(15) Collections for jury fees will be credited as refunds to the appropriation or fund from which the Government employee is paid compensation.

**3-3. Appropriation reimbursements. a. General.** These are collections, other than appropriation refunds, for commodities, work, or services furnished or to be furnished between DA appropriations, to other bureaus or agencies of the Government, or to an individual, firm, or corporation. They are to be credited, under law, to an appropriation account. Also included are collections for commodities, work, or services furnished between allotments within a DA appropriation.

*b. Fiscal year to be credited.* Collections are normally credited to the appropriation current at the time they are earned for services or supplies. Collections for closed appropriations are credited to the applicable merged (M) appropriation (e.g., 21M2020 57-C-930 S28013).

*c. Reimbursements within the same appropriation.* Collections (reimbursements) for the same appropriation which financed the charges (intra-appropriation reimbursements) will be processed the same.

*d. Refunding collections.* A reimbursement account classification may be charged with a disbursement to refund erroneous collections previously credited to the account, and to make refunds for creditable return in excess of sales. In refunding erroneous collections, the refund voucher should refer to the one which effected the collection. A reimbursement account classification may be cited on the "charge side" of an adjustment transaction (decrease collections) to correct an erroneous one.

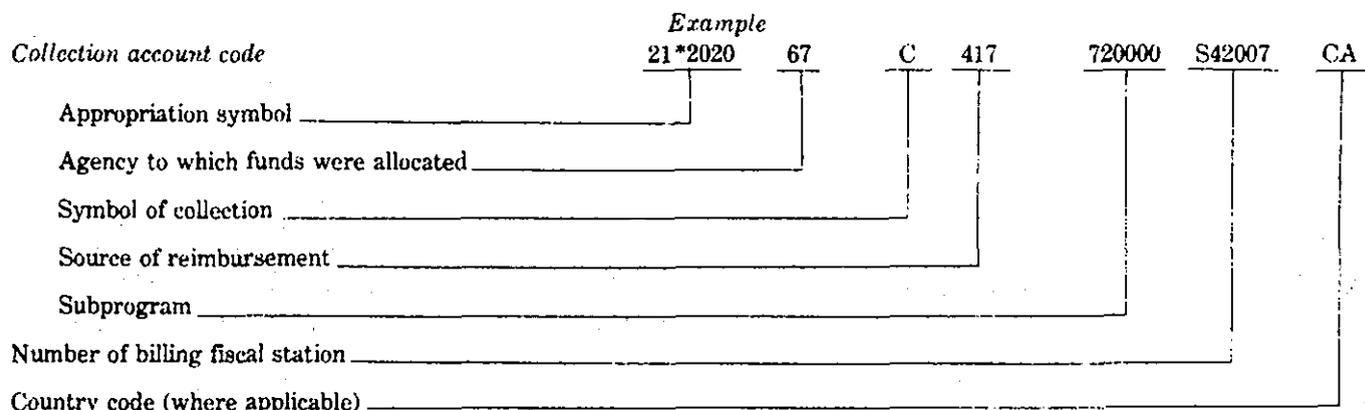
*e. Other collections.*

(1) Collections made by voucher deduction on Military Pay Vouchers will cite the account classifications shown in the conversion tables in AR 37-104-3.

(2) Cash collections will be credited to reimbursement account classifications in accordance with *f* below, unless other accounts are prescribed.

(3) Limitation .0333 will be used with unexpired procurement appropriations when recording and reporting augmentation and modernization (AM) sales collections (i.e., 21\*2031.0333).

*f. Data elements required.* Reimbursements to all appropriations will be coded by combining the data elements as described in the example below. Allotment numbers are not included in the accounting classification.



\*Substitute the last digit of applicable fiscal year.

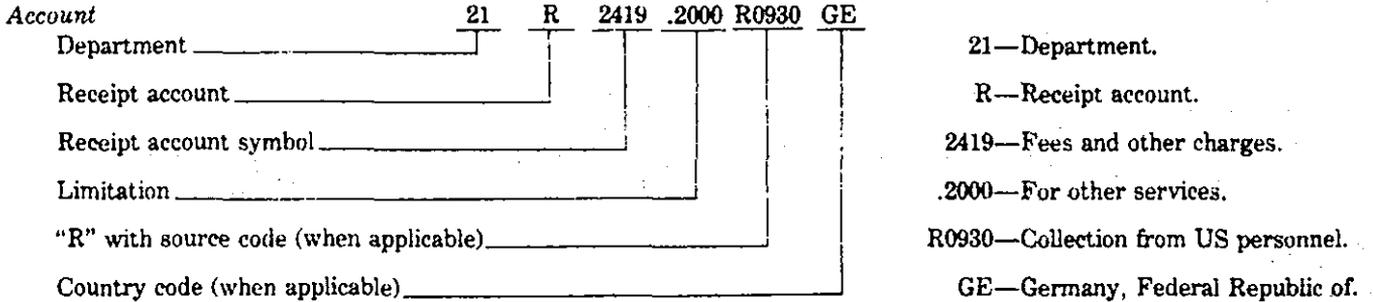
*g. Examples of appropriation reimbursements.*

- (1) Sale of supplies and equipment.
- (2) Sale of repair and utilities services.
- (3) Proceeds derived from operation of Government-owned laundry and dry-cleaning plants.
- (4) Collections for food and operating cost for meals served to authorized personnel.

**3-4. General fund receipts.** *a.* These are collections for deposit to the general fund of the Government. This does not include those from specific sources that are required by law to be deposited into other designated funds or accounts. Major classes of general fund receipts are identified in paragraph 9-2. The general fund receipt accounts to be cited and reported are defined in paragraph 9-4.

*Example*

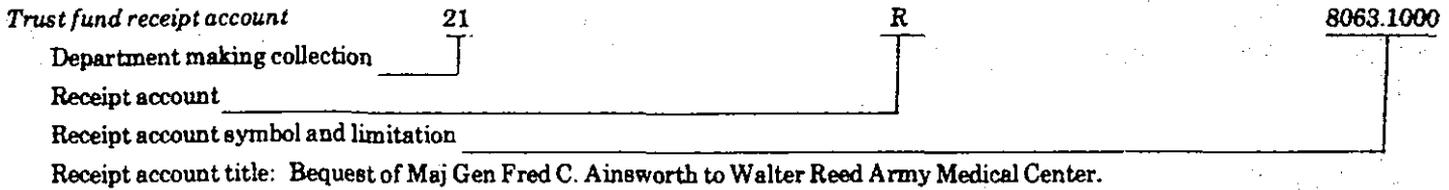
*General fund receipt*



*b.* Appropriation and limitation only will be required, except for transactions entering the IBOP. For IBOP, country code and special data code will be identified (when applicable). Also, for IBOP in which the collection is from US personnel rather than other sources, the symbol "R" with source code "930" will be shown.

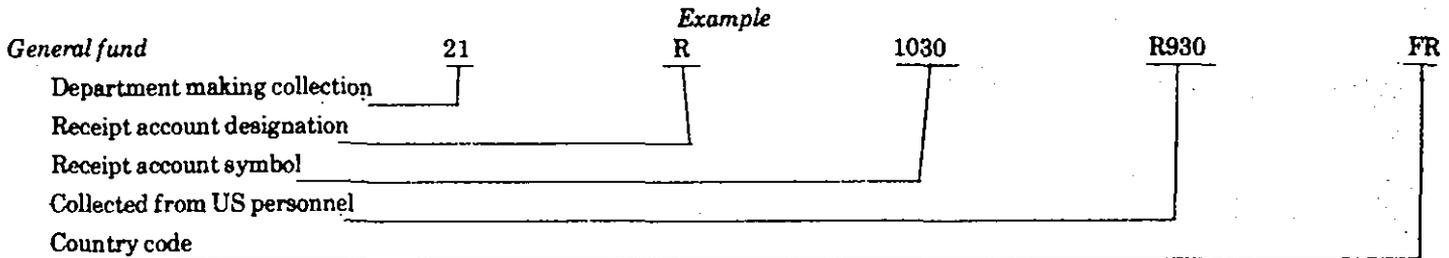
**3-5. Special and trust receipt accounts.** *a.* Miscellaneous receipts are collections for credit only to special and trust fund receipt accounts which, under law, are deposited into the Treasury of the United States. They are appropriated for specific purposes (e.g., Bequest of Major General Fred C. Ainsworth to Walter Reed Army Medical Center 21R8063.1000). They are not available for obligations and disbursement; however, they may be made available by allocation and allotment under the complementary appropriation the

same as for specific appropriated funds. Example of a trust receipt account and the related (complementary) appropriation symbol follows:



Complementary appropriation: 21X8063 Bequest of Maj Gen Fred C. Ainsworth, Library, Walter Reed Army Medical Center.

b. Country code and supplement and special data codes (when applicable) will be identified with all transactions entering the IBOP. Of these, the collections from US personnel will contain the reimbursement designation "R" with source code "930".



3-6. **Deposit fund receipts.** These are collections held in suspense temporarily. They are later refunded or paid into some other Government fund or held by the Government as banker, or agent, for others and paid out at the direction of the owner. Data elements for these accounts are prescribed in paragraphs 9-3b and 9-4b. The specific deposit funds to be used are identified in paragraph 9-4. Examples of deposit fund receipts are as follows:

- a. Collections of civilian personnel payroll deductions for Federal taxes and for the purchase of US savings bonds.
- b. Proceeds from the sale of property, when expenses for the sale are to be paid from the gross proceeds before the net proceeds are credited to a general fund receipt account.
- c. Deposits for the guarantee of performance under contracts.
- d. Moneys received in advance guaranteeing payment for sales or services to be rendered.
- e. Moneys received on account of taxes, imposed by Federal or other political subdivisions of the Government, such as unofficial telegraph service.
- f. Moneys received on account of taxes imposed by State governments, such as unofficial telegraph service. (It does not include taxes on unofficial telephone service which may be reimbursed to an appropriation.)
- g. Telegraph tolls collected for other lines when the Government receives the message from the sender and transmits it over Government and connecting lines.
- h. Moneys received for deposit liabilities when the Government acts as a broker.

**Section II. OBLIGATIONS AND DISBURSEMENTS**

3-7. **Classification of transactions.** Obligation and disbursement transactions are recorded and summarized in the accounting records at the level required for management and reporting purposes. Transactions are classified through usage of symbols for the following:

- a. Funds used.
- b. Agencies and installations involved.
- c. Statutory and administrative restrictions in the use of funds.
- d. Program element/project and element of expense.
- e. Geographical areas in which the transactions take place.

3-8. **Accounting classification.** The symbols to classify the items in paragraph 3-7 are the "accounting classification". They must be on all obligation and disbursement documents.

|  |       | <i>Examples</i> |         |              |              |        |       |
|--|-------|-----------------|---------|--------------|--------------|--------|-------|
| <i>Obligations</i>                               |       | 2172020         | 67-1234 | P720000-2610 | S18001       |        |       |
| Appropriation symbol                             | _____ | _____           | _____   | _____        | _____        | _____  |       |
| Operating agency code                            | _____ | _____           | _____   | _____        | _____        | _____  |       |
| Allotment number                                 | _____ | _____           | _____   | _____        | _____        | _____  |       |
| Program element                                  | _____ | _____           | _____   | _____        | _____        | _____  |       |
| Element of expense                               | _____ | _____           | _____   | _____        | _____        | _____  |       |
| Fiscal station number                            | _____ | _____           | _____   | _____        | _____        | _____  |       |
| <i>Disbursements</i>                             |       | A               | 2172020 | 67-1234      | P720000-2610 | S18001 | RPI   |
| Special data code<br>(used only when applicable) | _____ | _____           | _____   | _____        | _____        | _____  | _____ |
| Appropriation symbol                             | _____ | _____           | _____   | _____        | _____        | _____  | _____ |
| Operating agency code                            | _____ | _____           | _____   | _____        | _____        | _____  | _____ |
| Allotment number                                 | _____ | _____           | _____   | _____        | _____        | _____  | _____ |
| Program element                                  | _____ | _____           | _____   | _____        | _____        | _____  | _____ |
| Element of expense                               | _____ | _____           | _____   | _____        | _____        | _____  | _____ |
| Fiscal station                                   | _____ | _____           | _____   | _____        | _____        | _____  | _____ |
| Country code (used only when applicable)         | _____ | _____           | _____   | _____        | _____        | _____  | _____ |
| Supplemental code (used only when applicable)    | _____ | _____           | _____   | _____        | _____        | _____  | _____ |



employees in the same group or class. Excludes terminal leave payments. Regular basic pay for employment of consultants and others who work irregularly or occasionally and whose hours or days of work are not based on a prearranged schedule. Compensation is paid only for time actually employed or services actually rendered.

(4) Terminal leave payments—Lump sum payments for annual leave to an employee at the time separating from Federal Service or otherwise eligible for payment.

(5) Wage board—The night rates for wage board employees assigned to second and third shifts (5 USC 5544).

b. *Premium pay*—All the elements of expense for overtime, holiday pay, Sunday pay, nightwork differential, hazardous duty pay, oversea differential, and other:

(1) *Overtime*—Costs for services in excess of the work period for basic compensation. Usually it is a 40-hour week or 8-hour day (5 USC 5542 and 5544).

(2) *Holiday pay*—Costs for services of 8 hours or less on holidays (5 USC 5546(b)).

(3) *Sunday pay*—Costs above the basic rate for 8 hours or less of regularly scheduled work on Sundays for which this premium pay is earned (5 USC 5546(a)).

(4) *Nightwork differential*—Costs above the basic rate for regularly scheduled nightwork (i.e., work between 6:00 p.m. and 6:00 a.m.) (5 USC 5545).

(5) *Hazardous duty pay*—Costs above the basic rate because of hazardous duty assignments (5 USC 5545(d)).

(6) *Oversea differential*—Costs above the basic rate because of differential granted (5 USC 5925). Includes tax adjustments and oversea tropical differential for Panama (sections 101 and 146).

(7) *Other*—Other premium pay items, not included in the above, which are above the basic rate or in addition to regular pay. Includes premium rate paid (as a percentage of basic pay up to 25 percent) to employees who must remain in a standby status or whose hours of duty cannot be controlled administratively (5 USC 5545). Also includes compensation paid directly to non-US citizen employees, such as bonuses, family allowances, and other monetary benefits.

★(8) *Cash awards*—awards paid under the Incentive Awards Program.

c. *Pay system*—The two-character alphabetical codes in parenthesis refer to the Pay Plan Code in the Federal Personnel Manual Supplement 296-31:

(1) *General Schedule*—Employees classified as General Schedule (Pay Plan Code GS).

(2) *Federal wage systems*.

| Pay Plan Code | Description   |
|---------------|---|
| WB            | Wage positions not otherwise designated                                       |
| WD            | Production Facilitating, Nonsupervisory                                       |
| WF            | Motion Picture Production Schedule  |
| WG            | Nonsupervisory pay schedules  |
| WL            | Leader Pay Schedules  |
| WM            | Maritime Pay Schedule   |
| WN            | Production Facilitating, Supervisory  |
| WP            | Printing and Lithographic pay schedules (other than Washington, DC wage area) |
| WS            | Supervisory pay schedules   |
| WT            | Apprentice and Shop Trainees  |
| WW            | Youth Opportunity Stay-in-School Campaign type positions                      |
| WZ            | Canal Zone Wage System-type positions   |

(3) *Direct hire—Foreign national*—Aliens and foreign nationals employed in foreign areas as wage employees.

(4) *Other Federal pay plans*.

| Pay Plan Code | Description   |
|---------------|---|
| CZ            | Canal Zone General Schedule-type positions (US citizens and foreign nationals)                            |
| EC            | Experts and Consultants   |
| EX            | Executive Pay   |
| FC            | Foreign Compensation (for use only when employee is assigned to the Agency for International Development) |
| FD            | Foreign Defense   |
| GW            | Summer Employment Program for Youth and Youth Opportunity Stay-in-School Campaign paid a GS rate          |

| <i>Play Plan Code</i> | <i>Description</i>   |
|-----------------------|--|
| SR                    | Statutory rates not elsewhere specified (individual positions)         |
| ST                    | Scientific and Professional  |
| SZ                    | Canal Zone Special Category-type positions                             |
| WJ                    | Hopper Dredger Schedule, supervisory                                   |
| WK                    | Hopper Dredger Schedule, nonsupervisory                                |
| YV                    | Summer Aid Employment  |
| YW                    | Student Aid Employment   |
| ZZ                    | Nonapplicable (For use only with pay basis WC, formerly pay basis WOC) |
| 1110                  | Basic Pay, US Civilians-General Schedule                               |
| 1111                  | Full-time permanent employment   |
| 1112                  | Full-time permanent employment terminal leave payments                 |
| 1113                  | Full-time temporary employment   |
| 1114                  | Full-time temporary employment terminal leave payments                 |
| 1115                  | Part-time employment-General Schedule                                  |
| 1116                  | Part-time employment terminal leave payments                           |
| 1117                  | Intermittent employment-General Schedule                               |
| 1118                  | Intermittent terminal leave payments-General Schedule                  |
| 1120                  | Basic Pay, US Civilians-Wage Board Trades and Crafts                   |
| 1121                  | Full-time permanent employment   |
| 1122                  | Full-time permanent employment terminal leave payments                 |
| 1123                  | Full-time temporary employment   |
| 1124                  | Full-time temporary employment terminal leave payments.                |
| 1125                  | Part-time employment-Wage Board  |
| 1126                  | Part-time employment terminal leave payments                           |
| 1127                  | Intermittent employment-Wage Board                                     |
| 1128                  | Intermittent employment terminal leave payments                        |
| 1130                  | Basic Pay, Civilians-Wage Board Vessel Employees                       |
| 1131                  | Full-time permanent employment   |
| 1132                  | Full-time permanent employment terminal leave payments                 |
| 1133                  | Full-time temporary employment   |
| 1134                  | Full-time temporary employment terminal leave payments                 |
| 1135                  | Part-time employment-Wage Board Vessel Employees                       |
| 1136                  | Part-time employment terminal leave payments                           |
| 1137                  | Intermittent employment-Wage Board Vessel Employees                    |
| 1138                  | Intermittent employment-terminal leave payments                        |
| 1140                  | Basic Pay, US Civilians-All Other Pay Systems                          |
| 1141                  | Full-time permanent employment   |
| 1142                  | Full-time permanent employment terminal leave payments                 |
| 1143                  | Full-time temporary employment   |
| 1144                  | Full-time temporary employment terminal leave payments                 |
| 1145                  | Part-time employment-All Other Pay Systems                             |
| 1146                  | Part-time employment terminal leave payments                           |
| 1147                  | Intermittent employment-All Other Pay Systems                          |
| 1148                  | Intermittent employment terminal leave payments                        |
| 1150                  | Premium Pay, US Civilians-General Schedule                             |
| 1151                  | Overtime   |
| 1152                  | Holiday Pay  |
| 1153                  | Sunday Pay   |
| 1154                  | Nightwork differential   |
| 1155                  | Hazardous Duty Pay   |
| 1156                  | Oversea differential   |

- 1157 Other
- 1159 Cash Awards
- 1160 Premium Pay, US Civilians-Wage Board Trades and Crafts
  - 1161 Overtime
  - 1162 Holiday Pay
  - 1163 Sunday Pay
  - 1165 Hazardous Duty Pay
  - 1166 Oversea differential
  - 1167 Other
  - 1169 Cash Awards
- 1170 Premium Pay, US Civilians-Wage Board Vessel Employees
  - 1171 Overtime
  - 1172 Holiday pay
  - 1173 Sunday Pay
  - 1175 Hazardous Duty Pay
  - 1176 Oversea differential
  - 1177 Other
  - 1179 Cash Awards
- 1180 Premium Pay, US Civilians-All Other Pay Systems
  - 1181 Overtime
  - 1182 Holiday Pay
  - 1183 Sunday Pay
  - 1184 Nightwork differential
  - 1185 Hazardous Duty Pay
  - 1186 Oversea differential
  - 1187 Other
  - 1188 Summer Employees
  - 1189 Cash Awards
  - 1199 Military Personnel Pay-Includes RPA and NGPA
- 11A0 Basic Pay-Overseas, US Dependent Hire Civilians-General Schedule
  - 11A1 Full-time permanent employment
  - 11A2 Full-time permanent employment terminal leave payments
  - 11A3 Full-time temporary employment
  - 11A4 Full-time temporary employment terminal leave payments
  - 11A5 Part-time employment
  - 11A6 Part-time employment terminal leave payments
  - 11A7 Intermittent employment
  - 11A8 Intermittent employment terminal leave payments
- 11B0 Basic Pay-Overseas, US Dependent Hire Civilians-Wage Board Trades and Crafts
  - 11B1 Full-time permanent employment
  - 11B2 Full-time permanent employment terminal leave payments
  - 11B3 Full-time temporary employment
  - 11B4 Full-time temporary employment terminal leave payments
  - 11B5 Part-time employment
  - 11B6 Part-time employment terminal leave payments
  - 11B7 Intermittent employment
  - 11B8 Intermittent employment terminal leave payments
- 11C0 Premium Pay-Overseas, US Dependent Hire Civilians-General Schedule
  - 11C1 Overtime
  - 11C2 Holiday Pay
  - 11C3 Sunday Pay

|        |   |
|--------|---|
| 11C4   | Nightwork differential  |
| 11C5   | Hazardous Duty Pay  |
| 11C6   | Overseas differential   |
| 11C7   | Other   |
| 11C9   | Cash Awards   |
| 11D0   | Premium Pay—Overseas, US Dependent Hire Civilians—Wage Board Trades and Crafts        |
| 11D1   | Overtime  |
| 11D2   | Holiday Pay   |
| 11D3   | Sunday Pay  |
| 11D4   | Nightwork differential  |
| 11D5   | Hazardous Duty Pay  |
| 11D6   | Overseas differential   |
| 11D7   | Other   |
| 11D9   | Cash Awards   |
| 11E0   | Basic Pay, US Civilians—Senior Executive Service                                      |
| 11E1   | Full-time permanent employment  |
| 11E2   | Full-time permanent employment terminal leave payments                                |
| 11E3   | Full-time permanent employment performance awards                                     |
| 11E4   | Full-time permanent employment meritorious and distinguished executive awards (Ranks) |
| 11F0   | Premium Pay, US Civilian—Senior Executive Service                                     |
| 11F1   | Overtime  |
| 11F2   | Holiday Pay   |
| 11F3   | Sunday Pay  |
| 11F4   | Nightwork Differential  |
| 11F5   | Hazardous Duty Pay  |
| 11F6   | Overseas Differential   |
| 11F7   | Other   |
| 11F9   | Cash Awards   |
| ★ 11G0 | Basic Pay, US Civilians—Merit Pay   |
| 11G1   | Full-time permanent employment  |
| 11G2   | Full-time permanent employment terminal leave payments                                |
| 11G3   | Full-time temporary employment  |
| 11G4   | Full-time temporary employment terminal leave payments                                |
| 11G5   | Part-time employment  |
| 11G6   | Part-time employment terminal leave payments  |
| 11G7   | Intermittent employment   |
| 11G8   | Intermittent employment terminal leave payments                                       |
| ★ 11H0 | Premium Pay, US Civilians—Merit Pay   |
| 11H1   | Overtime  |
| 11H2   | Holiday Pay   |
| 11H3   | Sunday Pay  |
| 11H4   | Nightwork Differential  |
| 11H5   | Hazardous Duty Pay  |
| 11H6   | Overseas Differential   |
| 11H7   | Other   |
| 11H9   | Cash Awards   |

1200 *Personnel benefits*

Comprises cash allowances incident to employment and payments to other funds to benefit civilian employees and military personnel. Also applicable to the 1700 series.

a. *Military allowances*—Uniform allowances (when paid in cash) and reenlistment bonus, cost of living allowances paid to personnel on duty outside the contiguous 48 States and the District of Columbia, and payments to military personnel for suggestion awards. Excludes hazardous duty pay, flight pay, BAS, BAQ, and other pay classified under EOE 1100.

b. *Allowances to civilian employees*—All the elements of expense for—

(1) *Overseas civilian quarters allowances*—Overseas civilian quarters allowances (5 USC 5923).

(2) *Overseas cost of living allowances*—Cost of living allowances paid to civilian employees stationed in foreign areas (5 USC 5924(1)) or in Alaska, Hawaii, Puerto Rico, and the Virgin Islands (5 USC 5941).

(3) *Uniform allowances*—Cash uniform allowances paid to civilian employees.

★(4) *Overseas civilian separate maintenance allowance*—Separate maintenance allowance paid to civilian employees stationed in foreign areas (5 USC 5924(3)).

★(5) *Costs associated with PSC*—Allowances for subsistence and temporary expenses, real estate costs, and miscellaneous moving expenses related to a PCS of civilian employees not included in the "Overseas Transfer Allowances."

★(6) *Other overseas allowances not otherwise classified*—Other civilian employee overseas allowances not applicable to any other element of expense.

★(7) *Overseas educational allowances*—Overseas educational allowances paid to civilian employees (5 USC 5924(4)).

★(8) *Overseas transfer allowances*—Transfer allowances paid to civilian employees incident to overseas employment (5 USC 5924(2)).

c. *Payments to other funds (for military personnel)*—Includes the Government's share of Federal Insurance Contribution Act taxes and Servicemen's Group Life Insurance premiums.

d. *Payments to other funds (for civilian personnel)*—All the elements of expense for—

(1) *Life insurance (FEGLI)*—Employer share for Federal Employees Group Life Insurance.

(2) *Civil Service Retirement*—Employers share for Civil Service Retirement.

(3) *Other retirement systems*—Employers share for any retirement plan established by the Federal Government other than Civil Service Retirement.

(4) *Health insurance (FEGHI)*—Employers share for health insurance plans under the Federal Health Benefits Act.

(5) *Other health insurance*—Employers share for any other health insurance plan not administered by the Civil Service Commission and not included in "Other Benefits Not Otherwise Classified."

(6) *Federal Insurance Contribution Act taxes*—Employers share for Social Security Taxes.

(7) *Federal Employees Compensation Act (payment to Labor Dept.)*—Assessments by the Bureau of Employees Compensation, Department of Labor, under the Federal Employees Compensation Act.

(8) *Other benefits not otherwise classified*—Employers share of employee benefits not applicable to any other elements of expense. Includes employee's retirement, health, life insurance, or other welfare benefits under special plans for noncitizen employees in foreign areas (e.g., social security system of a host country government).

|      |  |
|------|--|
| 1210 | Military Allowances                                |
| 1220 | Allowances to Civilian Employees—General Schedule  |
| 1221 | Overseas Civilian Quarters Allowance               |
| 1222 | Overseas Cost of Living Allowances                 |
| 1223 | Uniform Allowance                                  |
| 1225 | Overseas Civilian Separate Maintenance Allowance   |
| 1226 | Costs Associated With PCS                          |
| 1227 | Other Overseas Allowances Not Otherwise Classified |
| 1228 | Overseas Educational Allowances                    |
| 1229 | Overseas Transfer Allowances                       |
| 1230 | Allowances to Civilian Employees—Wage Board        |
| 1231 | Overseas Civilian Quarters Allowance               |
| 1232 | Overseas Cost of Living Allowances                 |

- 1233 Uniform Allowance
- 1235 Overseas Civilian Separate Maintenance Allowance
- 1236 Costs Associated With PCS
- 1237 Other Overseas Allowances Not Otherwise Classified
- 1238 Overseas Educational Allowances
- 1239 Overseas Transfer Allowances
- 1240 Allowances to Civilian Employees—All Other Pay Systems
- 1241 Overseas Civilian Quarters Allowance
- 1242 Overseas Cost of Living Allowances
- 1243 Uniform Allowance
- 1245 Overseas Civilian Separate Maintenance Allowance
- 1246 Costs Associated With PCS
- 1247 Other Overseas Allowances Not Otherwise Classified
- 1248 Overseas Educational Allowances
- 1249 Overseas Transfer Allowances
- 1250 Payments to Other Funds (For Military Personnel)
- 1260 Payments to Other Funds (for Civilian Employees)—General Schedule
- 1261 Life Insurance (FEGLI)
- 1262 Civil Service Retirement
- 1263 Other Retirement Systems
- 1264 Health Insurance (FEGHI)
- 1265 Other Health Insurance
- 1266 Federal Insurance Contribution Act Taxes
- 1267 Federal Employees Compensation Act (Payments to Labor Dept.)
- 1268 Other Benefits Not Otherwise Classified
- 1270 Payments to Other Funds (For Civilian Employees)—Wage Board
- 1271 Life Insurance (FEGLI)
- 1272 Civil Service Retirement
- 1273 Other Retirement Systems
- 1274 Health Insurance (FEGHI)
- 1275 Other Health Insurance
- 1276 Federal Insurance Contribution Act Taxes
- 1277 Federal Employees Compensation Act (Payments to Labor Dept.)
- 1278 Other Benefits Not Otherwise Classified
- 1280 Payments to Other Funds (For Civilian Employees)—All Other Pay Systems
- 1281 Life Insurance (FEGLI)
- 1282 Civil Service Retirement
- 1283 Other Retirement Systems
- 1284 Health Insurance (FEGHI)
- 1285 Other Health Insurance
- 1286 Federal Insurance Contribution Act Taxes
- 1287 Federal Employees Compensation Act (Payments to Labor Dept.)
- 1288 Other Benefits Not Otherwise Classified
- 12A0 Allowances to Overseas US Dependent Hire Civilians—General Schedule
- 12A1 Overseas Civilian Quarters Allowances
- 12A2 Overseas Cost of Living Allowances
- 12A3 Uniform Allowances
- 12A5 Overseas Civilian Separate Maintenance Allowance
- 12A6 Costs Associated With PCS
- 12A7 Other Overseas Allowances Not Otherwise Classified
- 12A8 Overseas Educational Allowances

- 12A9 Overseas Transfer Allowances
- 12B0 Allowances to Overseas US Dependent Hire Civilians—Wage Board Trades and Crafts
- 12B1 Overseas Civilian Quarters Allowances
- 12B2 Overseas Cost of Living Allowances
- 12B3 Uniform Allowances
- 12B5 Overseas Civilian Separate Maintenance Allowance
- 12B6 Costs Associated With PCS
- 12B7 Other Overseas Allowances Not Otherwise Classified
- 12B8 Overseas Educational Allowances
- 12B9 Overseas Transfer Allowances
- 12C0 Payments to Other Funds—Overseas US Dependent Hire Civilians—General Schedule
- 12C1 Life Insurance (FEGLI)
- 12C2 Civil Service Retirement
- 12C3 Other Retirement Systems
- 12C4 Health Insurance (FEGHI)
- 12C5 Other Health Insurance
- 12C6 Federal Insurance Contribution Act Taxes
- 12C7 Federal Employees Compensation Act (Payments to Labor Dept.)
- 12C8 Other Benefits Not Otherwise Classified
- 12D0 Payments to Other Funds—Overseas US Dependent Hire Civilians—Wage Board Trades and Crafts
- 12D1 Life Insurance (FEGLI)
- 12D2 Civil Service Retirement
- 12D3 Other Retirement Systems
- 12D4 Health Insurance (FEGHI)
- 12D5 Other Health Insurance
- 12D6 Federal Insurance Contribution Act Taxes
- 12D7 Federal Employees Compensation Act (Payments to Labor Dept.)
- 12D8 Other Benefits Not Otherwise Classified
- 12E0 Allowances to Civilian Employees—Senior Executive Service
- 12E1 Overseas Civilian Quarters Allowance
- 12E2 Overseas Cost of Living Allowances
- 12E3 Uniform Allowance
- 12E5 Overseas Civilian Separate Maintenance Allowance
- 12E6 Costs Associated With PCS
- 12E7 Other Overseas Allowances Not Otherwise Classified
- 12E8 Overseas Educational Allowances
- 12E9 Overseas Transfer Allowances
- 12F0 Payments to Other Funds (for Civilian Employees)—Senior Executive Service
- 12F1 Life Insurance (FEGLI)
- 12F2 Civil Service Retirement
- 12F3 Other Retirement Systems
- 12F4 Health Insurance (FEGHI)
- 12F5 Other Health Insurance
- 12F6 Federal Insurance Contribution Act Taxes
- 12F7 Federal Employees Compensation Act (Payments to Labor Dept.)
- 12F8 Other Benefits Not Otherwise Classified
- ★12G0 Allowances of Civilian Employees—Merit Pay
- 12G1 Overseas Civilian Quarters Allowance
- 12G2 Overseas Cost of Living Allowances
- 12G3 Uniform Allowance

- 12G5 Overseas Civilian Separate Maintenance Allowance
- 12G6 Costs Associated With PCS
- 12G7 Other Overseas Allowances Not Otherwise Classified
- 12G8 Overseas Educational Allowances
- 12G9 Overseas Transfer Allowances
- ★ 12H0 Payments to Other Funds (for Civilian Employees)—Merit Pay
- 12H1 Life Insurance (FEGLI)
- 12H2 Civil Service Retirement
- 12H3 Other Retirement Systems
- 12H4 Health Insurance (FEGHI)
- 12H5 Other Health Insurance
- 12H6 Federal Insurance Contribution Act Taxes
- 12H7 Federal Employees Compensation Act (Payments to Labor Dept.)
- 12H8 Other Benefits Not Otherwise Classified

### 1300 *Benefits for Former Personnel*

Comprises pensions, annuities, or other benefits due former employees or their survivors based on (at least in part) the length of their services to the Government. This does not include benefits paid from funds financed from employer and employee contributions and premiums. Includes Federal payments to funds which provide benefits to former employees. Includes severance pay. Excludes benefits such as hospital and medical care. Also excludes indemnities for disability or death of former employees.

#### Examples:

1. *Retirement benefits.* Compensation in annuities or other retirement benefits paid to former Government personnel (civilian or military) or to their survivors. Excludes payments from retirement trust funds.

2. *Other benefits.* Unemployment compensation for Federal employees and exservicemembers and other allowances paid directly to the beneficiary.

- 1310 Benefits for Former US Personnel
  - 1311 Retirement Benefits
  - 1312 Severance Pay
  - 1313 Other Benefits
- 1320 Benefits for Former Foreign National Personnel
  - 1321 Severance Pay
  - 1322 Other Benefits
  - 1323 Foreign National Separation Allowances (Direct Hire)

### 1400 *Military Personnel Expenses (Applies to military expense accounting only; not applicable for Obligation by Object Class reporting.)*

#### 1410 Assigned Military Personnel

Records the expenses of all Active Forces military personnel assigned to DOD computed at the standard rates provided in DA messages.

- 1411 Army Personnel
- 1412 Air Force Personnel
- 1413 Navy Personnel
- 1414 Marine Corps Personnel
- 1420 Military Personnel Borrowed

Includes cost of military personnel borrowed by another organization or unit. Cost is computed at applicable standard rates.

- 1421 Military Personnel Borrowed/Interoperating budgets
- 1422 Military Personnel Borrowed/Transferred in from other operating budgets
- 1423 Military Personnel Borrowed/Intraoperating Budget

#### 1430 Military Personnel Loaned

Includes the cost of military personnel loaned to another organization or unit. Cost is computed at applicable standard rates.

- 1431 Military Personnel Loaned/Interoperating budgets
- 1432 Military Personnel Loaned/Transferred to other operating budgets
- 1433 Military Personnel Loaned/Intraoperating budget
- 1440 Military Trainees and Students

Includes the cost of Army military personnel undergoing PCS training at a service or civilian school, training center, industrial concern, or similar organization. They must be assigned to student detachments. Cost is computed at standard rates.

- 1450 Military Unassigned

Accounts for the cost of Army military personnel not otherwise accounted for. Also included are military personnel assigned to Table of Distribution and Allowances (TDA) units that are in excess of the requirements of the units. Cost is computed at standard rates.

1600 *Personnel Compensation, Direct Hire, Foreign Nationals*

Personnel compensation for direct hire of foreign nationals. See the 1100 series for explanation.

- 1610 Basic Pay
  - 1611 Full-time permanent employment
  - 1612 Full-time temporary employment
  - 1613 Part-time and intermittent employment
- 1620 Premium Pay
  - 1621 Overtime
  - 1622 Holiday Pay
  - 1623 Sunday Pay
  - 1624 Nightwork Differential
  - 1625 Hazardous Duty Pay
  - 1626 Other
  - 1629 Cash Awards

1700 *Personnel Benefits, Direct Hire, Foreign Nationals*

(See the 1200 series for explanation.)

(Excludes Severance Pay and Separation Allowances.)

- 1710 Other Health Insurance
- 1720 Civil Service Retirement
- 1740 Uniform Allowances
- 1750 Other Overseas Allowances Not Otherwise Classified
- 1760 Other Benefits Not Otherwise Classified
- 1770 Costs Associated With PCS

2000

CONTRACTUAL SERVICES AND SUPPLIES

2100 *Travel and Transportation of Persons*

Includes—

- a. Transportation of Government employees or others.
- b. Per diem allowances while in an authorized travel status.
- c. Other expenses incident to travel which are to be paid by the Government either directly or by reimbursing the traveler.
- d. Federal taxes under PL 91-258, applicable to all types of air transportation, including Category Z and MAC.
- e. Family expenses under PL 89-516.

★f. Administrative travel—that for which the fundamental purpose could be achieved by alternative means or cancelled without impacting directly on the accomplishment of essential or critical missions of the performing organization or unit. Order issuing officers must determine if travel is administrative. Some examples of travel which may be administrative are:

- (1) Job interviews.
- (2) Coordination visits between activities.

- (3) Familiarization and general surveillance trips.
- (4) Attendance or participation in administrative, organizational, or training conferences, symposia, and seminars.
- (5) Change of command ceremonies.
- (6) Sports participation.
- (7) Staff visits.
- (8) Training courses not specifically required for job performance.
- (9) Staff retreats.

*Note.* This element of expense applies to both—

- a. Travel away from official stations, subject to regulations governing civilian and military travel, and to appropriation limitations in certain cases; and
- b. Local travel and transportation of persons in and around the official station of an employee. It includes rental of passenger motor vehicles from Government motor pools.

Examples:

- (1) *Transportation of Persons*—Contractual services for carrying persons from place-to-place, whether by land, air, or water, and the furnishings of accommodations for actual travel. This includes—
  - (a) Transportation charges.
  - (b) Rental of passenger cars.
  - (c) Charter of trains, buses, vessels, or airplanes.
  - (d) Ambulance service.
  - (e) Expenses of the rented or chartered conveyances. (Rental of all passenger carrying vehicles is to be charged to this code series even though they may be used to transport things.)
  - (f) Mileage allowances for use of privately owned vehicles and related charges (such as ferry fares and tolls) which are authorized.
  - (g) Streetcar, bus, and taxi fares (including tips) whether used for local transportation or for travel away from designated posts of duty.
- (2) *Subsistence for Travelers*—Payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence.
- (3) *Incidental Travel Expense*—Other expenses caused by travel, such as excess baggage, baggage transfer, steamer chairs, and telephone and telegraph expenses as authorized by travel regulations. This does not cover miscellaneous expenses which are not directly related to travel.
- (4) *Transportation Expenses Incident to PCS*—Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a PCS as authorized under 5 USC 5924a. Includes travel expenses and per diem for the employee's immediate family. Charges for other PCS expenses are under 1200, 2200, or 2500, as appropriate.

2110 *Per Diem*

- 2111 US Personnel Stationed in Foreign Countries and Traveling in Foreign Countries (formerly 2110)
- 2112 US Personnel Stationed in the United States (including US Territories and Possessions) Traveling in Foreign Countries (formerly 2120).
- 2113 Direct Hire Foreign National Personnel (formerly 2140)
- 2114 Indirect Hire Foreign National Personnel (formerly 2150)
- 2115 Administrative Per Diem in the United States (including US Territories and Possessions).
- 2116 Administrative Per Diem in Foreign Countries.
- 2119 All Other Per Diem (formerly a part of 2190)
- 2120 *Rental, Lease, or Charter of passenger carrying conveyances.* These include cars, trains, buses, vessels, airplanes, and ambulance or hearse service. Excludes individual rental of automobile while on TDY. (This should go to element of expense 2190 as normal).
- 2121 Foreign Carriers and Companies
- 2122 Domestic Carriers and Companies
- 2125 Administrative Rental, Lease, or Charter of Passenger Carrying Conveyances.
- 2130 *Payments to Foreign Carriers, other than 2120.* For travel of US Military, US Civilian, and Foreign National Personnel (formerly 2130)

Example: Tickets.

2135 Administrative Travel, Payments to Foreign Carriers.

2139 Other than Administrative Travel, Payments to Foreign Carriers.

2190 *All Other Travel Not Included Above (formerly a part of 2190.)*

Examples: Mileage allowance, tolls, tickets, other than 2130, and contractual procurement of housing for personnel on TDY. (See example 3 under 2500.)

2195 Administrative Travel, All Other Travel.

2199 Other than Administrative Travel, All Other Travel.

#### 2200 *Transportation of Things*

##### a. Includes—

(1) Contractual charges to transport things (including animals) and to care for such things while being moved.

(2) Postage used in parcel post, rental of truck and other transportation equipment, and reimbursements to civilian personnel for the authorized movement of household effects or housetrailer.

b. Excludes transportation paid by a vendor regardless of whether the cost is itemized on the bill for the commodities sold.

★Examples of appropriate charges to this EOE are—

(1) Freight and Express Charges by common carrier and contract carrier, including freight and express, demurrage, switching, recrating, refrigerating, and other incidental expenses.

(2) Drayage and Other Local Transportation—Cartage, handling, and other charges for local transportation, including transfers of supplies and equipment.

(3) Mail transportation—Contractual transportation of mail by methods such as water, rail, air, and motor vehicle.

(4) Transportation of household goods related to PCS travel—Payments to Federal employees for transportation of household goods and effects or housetrailer in lieu of payment of actual expenses when it is for transfer of personnel from one official station to another. Charges for other PCS expenses are under 1200, 2100, or 2500, as appropriate.

(5) Baggage—Unaccompanied baggage.

(6) Temporary storage of household goods.

#### 2300 *Rents, Communications, and Utilities*

##### a. Includes—

(1) Standard level user charges (SLUC) assessed by the General Services Administration (GSA) and other rental of space and related services.

(2) Charges for communications and utility services.

b. Excludes charges for rental of transportation equipment, which are under 2100 or 2200.

#### 2310 *Rents other than from GSA.*

##### Includes—

a. Charges for possession and use of land, structures, or equipment (other than transportation equipment) owned by another, the possession of which is to be released at a future time.

b. Periodic charges under purchase-rental agreements for equipment prior to acquiring the title. (Payments after the title is acquired should be classified as equipment.) It excludes payments under lease-purchase contracts for construction of buildings (included in 3200 and 4300.)

c. Computer and punchcard machine rentals. (Excludes transportation and maintenance of rental equipment when costs are not an integral part of the agreement.) Excludes contractual data processing services included in account 2500.

d. All other equipment rentals such as office equipment and civil engineering equipment.

#### 2311 *Rental of Computers*

Total cost of basic rental and extra use charges for all leased computers. This includes all supporting peripheral or off-line equipment except PCM.

**2312 Rental of Punch Card Machines**

Total cost of basic rental and extra use charges for all leased PCM.

**2318 Rental of Civilian Aircraft**

Total cost of rental of civilian aircraft for static training (e.g., Reserve training). Not for transportation costs normally chargeable to EOE 2100 and 2200.

**2319 All Other Rents****2320 Communications**

Includes—

a. Contractual expenses both recurring and nonrecurring for leasing communication circuits, networks, and systems which serve an operational, logistical, or administrative function.

b. The transmission of messages from place to place (such as contractual charges for land telegraph service, marine cable service, radio and wireless telegraph service, and telephone and teletype service).

c. Charges for postage (other than parcel post).

d. Contractual messenger service.

e. Rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.

f. Switchboard and service charges, telephone installation costs, and extra message and toll charges.

**2330 Purchased Utilities**

Includes charges for heat, light, power, water, sewage disposal, gas, electricity, and other utility services. Excludes transportation and communications services.

**2340 Rents from GSA.**

**2341** Standard level user charges (SLUC)—charges for rental of space and related services assessed by the GSA as SLUC. This charge is based on local commercial leasing rate considering use of facilities 5 days a week, 10 hours a day.

**2342** Charges by GSA in excess of the SLUC. Includes all other costs paid to GSA over and above SLUC for use of the leased facility in excess of 5 days a week and a 10-hour day as provided in the standard lease contracts.

**2349** Other rental charges by GSA.

**2400 Printing and Reproduction**

Includes—

a. Contractual printing and reproduction, and the related composition and binding operations by the Government Printing Office, other agencies or other units of the same agency (on a reimbursable basis), and commercial printers.

b. All common processes of duplicating obtained on a contractual or reimbursable basis.

c. Standard forms when specially printed or assembled to order, and printed envelopes and letterheads.

Note: This element of expense consists of both—

a. Printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing; and

b. Reproduction of the type which does not come within the Joint Committee's definition. In determining subclasses for administrative use, agencies may appropriately maintain such a distinction.

Examples:

(1) Printing and duplicating. Job work done on printing presses which use printer's type plates, or engravings; lithographing; multigraphing; reproduction with machines employing photographically made plates, related photo-reproduction work, the use of vary-typing or other substitutes for typesetting for reproduction by photo mechanical means; reproductions by the spirit process; mimeographing; and the use of stencils or direct image plates prepared by ordinary typewriters.

(2) Binding operations connected with the above.

(3) Photostating, blueprinting, and photography.

(4) Microfilming.

**2500 Other Contractual Services**

Comprises all contractual services not otherwise classified. Supplies and materials furnished by the contractors with such services are included even though they may be separately itemized on the voucher. Charges for initial installations of equipment when done by the vendor are excluded. Also includes storage of household goods under PL 89-516.

**Examples:**

1. **Repairs and Alterations**—Repairs and alterations to buildings, landing fields, aircraft missiles, equipment and like items, when done by contract.
2. **Storage and Maintenance of Vehicles**—Contractual services for storage and care of vehicles.
3. **Subsistence and Support of Persons**—Contractual services for board, lodging, and care of persons, including hospital care (except travel expenses included under travel). Contract lodging for TDY personnel to be classified under object class 25 must be firm and fixed price (i.e., for a fixed number of rooms and a fixed number of days, regardless of actual usage); cannot be authorized by the same official who authorized the TDY; must be expended by the same fund entity which authorized the contract; and cannot be on a reimbursable basis).
4. **Stenographic Services**—Contractual stenographic reporting and typing.
5. **Publication of Notices, Advertising and Radio or Television Broadcasting Time.**
6. **Tuition.**
7. **Fees and Other Charges**—Fees for abstracting land titles, premiums on insurance (other than payments to the Civil Service Commission), and surety bonds.
8. **Operation of Facilities or Other Service Contract.**
9. **Research and Development Contracts.**
10. **Permanent Storage of Household Goods.**
  - 2510 Purchased Equipment (Other Than ADP and aircraft) Maintenance Accounts for purchase of maintenance on equipment other than ADP and aircraft.
  - 2511 Purchased Equipment Maintenance (GOCO/COCO)

**Includes—**

- a. Cost of equipment maintenance services (including cost of Government furnished parts (GFM)) done by private industry and procured by the holder of an operating budget from—
  - (1) Contractor-owned, contractor-operated (COCO) facilities, or
  - (2) Government-owned, contractor-operated (GOCO) facilities for direct/general support maintenance (AMSCO C1000) and depot maintenance (P7M). Use of this code for depot maintenance is limited to those costs applicable to AMSCO 732207.
- b. Work done under commercial contracts negotiated by individual depot installations (both AIF and non-AIF) as well as contracts awarded by major commands or major subordinate commands.
  - 2512 Purchased Equipment Maintenance (Other Military Services and DOD Agencies)

**Includes—**

- a. Cost of equipment maintenance services (including cost of GFM) done by Air Force, Navy, Marine Corps, or DOD agencies and procured by the holder of an operating budget.
- b. Purchases of direct/general support maintenance (AMSCO .C1000) and depot maintenance (P7M). Use of this code for depot maintenance is limited to those costs applicable to AMSCO 732207.
  - 2513 Purchased Equipment Depot Maintenance (Organic, Except AIF)

Includes the cost of equipment depot maintenance services (including cost of GFM) done by Army non-AIF maintenance activities and procured by the holder of an operating budget from another that does the maintenance services. (That is, this element of expense will be used by a depot maintenance activity which orders services to be done by a different depot maintenance activity.) Use of this code is limited to those costs applicable to AMSCO 732207.

  - 2514 Purchased Equipment Depot Maintenance (Organic, AIF)

Includes cost of equipment depot maintenance services (and cost of repair parts) done by Army Fund activities and procured by the holder of an operating budget from the Industrial funded activity. Use of this code is limited to those costs applicable to AMSCO 732207.

  - 2515 Other Purchased Equipment Maintenance

Includes the cost of all other equipment services (and the cost of repair parts), other than that identified in 2511 above, done by private industry.

  - 2520 Purchased ADP Services-Outside Government

Includes—

a. Total cost for ADP services obtained from other than Federal Government sources.

b. ADPE time and related services, systems analysis/design and programming services, ADPE maintenance, key punching/verifying services, and any contractual services not specifically identified (e.g., cost of ADP studies and projects).

2521 Systems Analysis/Design and Programming Services by Non-Governmental Activities

2522 Key Punching/Verifying Services

2523 ADPE Time and Related Services

2524 Purchased ADP Maintenance

2525 ADP Contractual Training

Includes costs for ADP training obtained by contract from outside Government sources.

2529 Other ADP Services, Studies, and Projects

Includes all requirements to contract for ADP services, studies, or projects not classified above. It must result in an end product that is a prerequisite to, or automation of, all or part of an Army information and data system. ADP studies or projects include feasibility and application studies, development of systems specifications, or any other study, service, or project which will result in an end product described above.

2530 Purchased ADP Services-Within Government

Includes total costs of ADP services obtained from other Government DPIs, whether or not in the same Federal agency making the reimbursement. (Excludes cost of services provided under the Government-wide ADP Sharing Program on a nonreimbursable basis.)

2531 Systems Analysis/Design and Programming Services by Governmental Activities

2532 Key Punching/Verifying Services by Governmental Activities

2533 ADPE Time and Related Services Provided by Governmental Activities

2534 Other ADP Services, Studies, and Projects

Includes cost for ADP services, studies, or projects not classified above. It must result in an end product that is a prerequisite to, or automation of, all or part of an Army information and data system. ADP studies or projects include feasibility and application studies, development of systems specifications, or any other study, service, or project which will result in an end product described above.

★2540 *Contract Studies and Analyses and Contract Consultants.*

★2541 *Contract Consultants.*

Experts and consultants employed by personal service contracts where it is impractical to obtain the services through excepted appointment procedures. Individuals/firms contracted for on a non-personal service arrangement are excluded from this category. They are included in DD 350 Data Base under the functional area in which the consulting is being performed.

★2542 *Contract Studies and Analyses.*

Includes all contracts for studies and analyses conducted under the provisions of AR 5-5.

★2550 *Professional Management and Services by Contract.*

Includes the acquisition of services of a "white collar" professional nature, e.g., preparation of reports or documentation, software development, development of logistics support plans, and other similar tasks related to management and control of programs. Specifically excluded are those services procured under commercial/industrial (A-76) procedures, such as guard or mess attendant services, or services directly related to manufacture, repair, or maintenance of hardware. Also excluded are funds included in the Special Analysis for Computer Systems Programs and the RPMA activities. Applicable DD 350 Code is shown after each category. R&D contracts to be included are reflected in codes AXXX in the DD 350 System.

★2551 *Program Management Support.*

Contractual services covering a wide variety of technical and managerial services which directly support one or more specific program offices. (R408) Example: Omnibus service contracts.

★2552 *Policy Review and Development.*

Repetitive service to investigate, evaluate, or assess existing managerial policies/organizations or to develop independently alternative procedures, organizations, and policies. (R406, R407)

★2553 *Specification Development.*

Services to provide hardware or software specifications including efforts supporting configuration management. Specifically excluded are Architect and Engineering Services for Facilities. (R413)

Examples: Drafting Contract Specifications.

Production Configuration Data Analysis.

Development of Source Selection Criteria.

★2554 *Systems Engineering.*

Services to investigate, evaluate, or assess technical, scientific, or engineering problems, concepts, and performance of existing or proposed hardware. (R414)

Examples: System Performance Review.

Engineering Change Proposal.

Safety Development.

Initial Installation, Test, and Check-out of Hardware.

Feasibility Investigations.

Value Engineering.

Hardware Design.

★2555 *Technology Sharing and Utilization.*

Services to examine alternative applications and adaptations of existing or developing technologies. (R415)

★2556 *Logistic Support Services.*

Services in connection with the support of the Integrated Logistic Support Plan (ILSP).

Examples: Maintenance Support Review.

Depot Maintenance Evaluation and Planning.

Resources Requirement Investigation.

Provisioning Requirements Investigation.

Field Support Requirements Investigation.

Training in New Military Systems and Equipment.

Reliability and Maintainability Review.

★2557 *Technical Data Collection.*

Services, the primary purpose of which is the collection or organization of data. (R402)

★2558 *Advertising and Public Relations.*

Services in connection with advertising and public relations to include advertising for recruiting efforts. (R401, R410)

★2559 *Other Professional and Management Services.*

Support services which have broad applicability and are not identifiable to any specific program.

Examples: Financial Support and Auditing. (R403)

Land Surveys. (R404)

**2560 Other Purchased Services—Aircraft**

a. Includes all contractual services on aviation maintenance (general/direct support and organizational).

b. Excludes repair parts, supplies, and POL used in Army aviation. (These items are reported under the appropriate 2600 series.)

**2570 Other Purchased Services**

a. Accounts for miscellaneous contractual services which are not classified otherwise above, (e.g., registration fees for seminars).

b. Excludes research and development contracts/project orders defined under EOE 2580.

**2571 AIF Purchased Services**

a. Includes those expenses for services purchased from Army Industrial funded activities through project or service orders.

b. Excludes—

(1) Purchased equipment depot maintenance defined in EOE 2514.

(2) Those services provided FHMA under EOE 2573 and 2574.

**2572 Other Purchased Services**

Includes all other miscellaneous contractual services not otherwise classified.

**2573 Civilian Labor Costs Paid from FHMA to Financing Appropriation or Fund**

**2574 All Other Funded Costs Paid From FHMA to Financing Appropriation or Fund**

**2579 Foreign Currency Fluctuation Transactions**

**2580 Research and Development Contracts**

★a. Includes cost of contracts and orders for performance of scientific research and development efforts as follows:

1. Contracts awarded commercial contractors (profit-making organization).

2. Contracts and grants awarded to educational institutions.

3. Contracts awarded to nonprofit organizations.

4. Reimbursable orders and project orders issued to:

(a) Other Army RDTE installations/activities.

(b) Other Army (non-RDTE) activities.

(c) Other DOD (non-Army) activities.

(d) Other Government (non-DOD) activities.

★b. Excludes contracts and orders issued for base operations activities, headquarters operations and support, and other management or administrative type activities and functions. Also excludes any costs normally falling under the 254X, 255X, or 259X series of elements of expense.

**2581 Contracts Awarded Commercial Contracts (profit-making organization)**

**2582 Contracts Awarded Federal Contract Research Centers**

**2583 Contracts and Grants Awarded Educational Institutions**

**2584 Contracts and Grants Awarded Other Nonprofit Organizations**

**2585 Orders issued other Army RDTE Installations and Activities**

**2586 Orders issued other Army Non-RDTE Installations**

**2587 Orders issued other DOD (Non-Army) Activities**

**2588 Orders issued other Government (Non-DOD) Activities**

**★2590 Contractor Engineering Technical Services.**

Consists of advice, instruction, and training to Department of Defense personnel, by commercial or industrial companies, in the installation, operation, and maintenance of Department of Defense Weapons, equipment, and systems. Includes transmitting the knowledge necessary to develop among those Department of Defense personnel the technical skill required for installing, maintaining, and operating such equipment in a high state of military readiness. Reported in the DD 350 System in the LOXX series.

★2591 *Contract Plant Services (CPS).*

Those engineering and technical services provided by the trained and qualified engineers and technicians of a manufacturer of military equipment or components in the manufacturers own plants and facilities.

★2592 *Contract Field Services (CFS).*

Those engineering and technical services provided on-site at defense locations by the trained and qualified engineers and technicians of commercial or industrial companies.

★2593 *Field Service Representatives.*

Those employees of a manufacturer of military equipment or components who provide a liaison or advisory service between their company and the military users of their company's equipment or components.

2600 *Supplies and Materials*

Includes—

## a. Supplies and materials, such as—

(1) Repair parts and other technical supplies consumed in the operation and maintenance of equipment.

(2) Subscriptions, pamphlets, and documents.

(3) Chemicals, surgical medical supplies, POL, clothing and clothing supplies, provisions, cleaning supplies, and other materials.

## b. Trophies and similar devices in recognition of accomplishments.

- 2610 Supplies (Except POL, ADP, Medical and Aircraft)
- 2611 TOE Vehicle Repair Parts
- 2612 General Supplies
- 2613 Furniture, Recurring, Federal Supply Group 71
- 2614 Furniture, Non-recurring, Federal Supply Group 71
- 2620 *Aircraft POL*
- 2621 JP-4
- 2622 AVGAS
- 2623 Other Aircraft POL (Oil, Lubricants, Packaged POL)
- 2630 *Ship POL*
- 2640 *Other POL*
- 2641 MOGAS
- 2642 Diesel
- 2643 Packaged POL
- 2644 All Other POL
- 2650 *ADP Supplies*
- 2651 Magnetic Tapes and Disk Packs
- 2652 Parts for In-House Maintenance of Purchased ADP
- 2659 Other ADP Supplies
- 2660 Medical Supplies

## a. Includes—

(1) Expense type items in the Federal Supply Catalog, Department of Defense, Section C3, Medical Materiel.

(2) Nonstandard items for which an equivalent, comparable, and like item appears in the catalog.

(3) Nonstandard items used in direct support of medical care and for which there is no standard equivalent or comparable medical item.

b. Excludes items falling within commodity areas covered by other DOD Sections of the Federal Supply Catalog.

2670 *Aviation Repair Parts and Supplies*

Includes repair parts and supplies which are procured and consumed for the operation and maintenance of aircraft.

2672 *Aircraft Repair Parts (Stock Fund)*

Includes—

- a. Stock fund repair parts purchased to support the operations and maintenance of aircraft.
- b. Initial stockage of authorized stockage lists and prescribed load lists (ASL/PLL).

2673 *Aircraft Repair Parts (Nonstock Fund)*

Includes—

- a. Nonstock fund repair parts purchased to support the operations and maintenance of aircraft.
- b. Initial stockage of ASL/PLL.

2674 *Aircraft Operating Supplies*

Includes—

- a. Operating supplies (less POL and repair parts) purchased to support the operations and maintenance of aircraft.
- b. Initial stockage of ASL/PLL.

★2691 OMA-financed reimbursable procurement for Multinational Forces and Observers (MFO) of Subsistence (Class 1) materiel.

2700 *Service Charge Function*

Represents those functions associated with developing costs for services done by servicing units and the charges to functional categories or program elements within the same operating entity. This decreases the costs to the servicing unit (base operations) account and correspondingly charges the applicable benefiting account. The decrease in the servicing unit account will be identified by "Service Credit." The charge to the benefiting activity account will be identified as base operations services received when prescribed.

2720 *Transfer of Charges*

Includes—

- a. Distribution of base operations to benefiting activities within the same operating budget.
- b. RDTE cost to benefiting RDTE projects.
- c. Overhead costs in which there is no need for distribution at specific detail EOE level, and
- d. Any other related distributions which must be within the same operating budget.

2721 Transfer of charges (funded).

2722 Transfer of charges (unfunded).

2730 *Nonreimbursed Morale, Welfare, and Recreation/Nonappropriated Fund (MWR/NAF) Support*

Includes and identifies nonreimbursed Communication and Utility services provided to Morale, Welfare, and Recreation/Nonappropriated Fund (MWR/NAF) activities.

2731 Nonreimbursed Communication Expense

2732 Nonreimbursed Utility Expenses

2760 *Purchase ADP Services*

Includes and identifies expense for ADP services charged to benefiting activities.

2770 *Repairs and Utilities (R&U) Equipment Rental*

Reflects charges and credits applicable to the distribution of rental charges for use of R&U maintenance and service equipment. Its use as a credit will offset account .M9000. The related charge will be applied to the appropriate R&U benefiting function.

2780 Reflects the Credit for Expenses Distributed to Benefiting Activities (Except Account 2770 Data)

2781 *Service Credits (Funded)*

Reflects the credits for OMA charges made to benefiting activities, except for Morale, Welfare and Recreation/Nonappropriated Funds (MWR/NAF)

## 2782 Service Credits (Unfunded)

Reflects the credits for Military personnel expenses distributed to benefiting activities, except for MWR/NAF

## 2783 Service Credits (Morale, Welfare and Recreation/Nonappropriated Funds)

Reflects the credits for MWR/NAF charges distributed to the benefiting activity.

2800 *Contractual Personnel, Indirect Hire, Foreign Nationals*—Indirect (contract) hiring of foreign nationals.

2810 Japanese *MLC*, Indirect Hire

2811 All Pay Except Separation Allowance

2812 Separation Allowance

2820 German National Personnel, Indirect Hire

2830 German National Personnel, Indirect Hire, Deutschemark

★2840 German Civilian Support Group, Indirect Hire

★2850 German Civilian Support Group, Indirect Hire, Deutschemark

2860 All Other

2861 All Pay Except Separation Allowance

2862 Separation Allowance

2870 Korean Service Corps

2871 All Pay Except Separation Allowance

2872 Separation Allowance

## 3000 ACQUISITION OF CAPITAL ASSETS

3100 *Equipment*

Comprises personal property that is more or less durable (i.e., which may be expected to last a year or more without impairment of its physical condition). It includes charges for services of initial installation of equipment when performed under contract. It excludes commodities which are converted in construction or manufacture, or which are used to form a minor part of equipment or fixed property.

Examples:

1. Transportation Equipment—Vehicles, including passenger-carrying automobiles, motor trucks, motorcycles, tractors, aircraft, wagons, carts, barges and power launchers.

2. Furniture, Furnishings, and Fixtures—Movable furniture, fittings, fixtures, and household equipment, including desks, tables, chairs, typewriters, adding machines, ADP.

3. Medical and Legal Books and Texts and Rare Books for Permanent Collection.

4. Livestock (other than that purchased for slaughter).

5. Implements and Tools.

6. Machinery—Engines, generators, manufacturing machinery, transformers, aircraft equipment, pumps, and other production and construction machinery.

7. Instruments—X-Ray apparatus, signaling and telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, phonographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

8. Tanks, armored cars, tractors, machineguns, rifles, bayonets, antiaircraft guns, cannons, searchlights, detectors, fixed and mobile mounts or carriages for cannon, including limbers, caissons, battery and store wagons, reels, carts, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special miscellaneous military equipment.

*Note:* This class may consist of both equipment which is not capitalized (not set up in property accounts) and that equipment which is capitalized. In determining subclasses for administrative use, agencies may appropriately maintain such a distinction.

3110 Capital Equipment Other than Medical and ADP

★3111 Investment Items-Other

Reflects and identifies those procurement transactions of equipment with a unit cost of \$3,000 or more. The EOE is only for use by appropriations authorized to fund investment items.

3112 Expense Items-Other

Reflects and identifies those procurement transactions of equipment not meeting the criteria of an investment cost or a supply cost.

★3113 Furniture, Recurring, Investment, Federal Supply Group 71

Reflects and identifies those procurement transactions of furniture which are recurring and with a unit cost of \$3,000 or more. This EOE is only for use by appropriations authorized to fund investment items.

3114 Furniture, Recurring, Expense, Federal Supply Group 71

Reflects and identifies those procurement transactions of furniture which are recurring and do not meet the criteria of an investment cost or a supply cost.

★3115 Furniture, Nonrecurring, Investment, Federal Supply Group 71

Reflects and identifies those procurement transactions of furniture which are nonrecurring and with a unit cost of \$3,000 or more. This EOE is only for use by appropriations authorized to fund investment items.

3116 Furniture, Nonrecurring, Expense, Federal Supply Group 71

Reflects and identifies those procurement transactions of furniture which are nonrecurring and do not meet the criteria of an investment cost or a supply cost.

★3120 Capital Equipment ADP (Investment)

Reflects and identifies those procurement transactions of equipment with a unit cost of \$3,000 or more. This EOE is only for use by appropriations authorized to fund investment items.

3121 Computer

3122 Punch Card Machine

3123 Other ADP Equipment

3130 Capital Equipment ADP (Expense)

Reflects and identifies those procurement transactions of equipment not meeting the criteria of an investment cost or a supply cost.

3131 Computer

3132 Punch Card Machine

3133 Other ADP Equipment

3140 Capital Equipment, Medical Items

a. Includes—

(1) These portions of Expense Element Class 3100 that are in the Federal Supply Catalog, Department of Defense, Section 3, Medical Materiel.

(2) Nonstandard items for which an equivalent, comparable, and like item appears in the catalog, as well as nonstandard items used in direct support of medical care and for which there is no standard equivalent or comparable medical item.

b. Excludes items in commodity areas covered by other DOD sections of the Federal Supply catalog.

★3141 Medical Equipment (Investment)

Reflects and identifies those procurement transactions of equipment with a unit cost of \$3,000 or more. This EOE is only for use by appropriations authorized to fund investment items.

3142 Medical Equipment (Expense)

Reflects and identifies those procurement transactions of equipment not meeting the criteria of an investment cost or a supply cost.

★3190 OMA-financed reimbursable procurement for Multinational Forces and Observers (MFO).

3191 Aircraft Principal Equipment (basic symbol 2031; Appropriation and Budget Activity Account (ABAA) A, B and C).

3192 Missile Principle Equipment (basic symbol 2032; ABAA D, E, F and G).

- 3193 Weapons and Tracked Combat Vehicles Principal Equipment (basic symbol 2033; ABAA H and J).
- 3194 Ammunition (basic symbol 2034; ABAA K).
- 3195 Other Principal Equipment (basic symbol 2035, ABAA, L, M, N, P and Q).
- 319A Aircraft Secondary Equipment (basic symbol 2031; ABAA S).
- 319B Missile Secondary Equipment (basic symbol 2032; ABAA R and T).
- 319C Weapons and Tracked Combat Vehicles Secondary Equipment (basic symbol 2033; ABAA U and V).
- 319D Ammunition (basic symbol 2034; ABAA Z).
- 319E Other Secondary Equipment (basic symbol 2035; ABAA W, X and Y).

3200 *Lands and Structures*

Includes land and interest in land, buildings, and other structures, additions to buildings, nonstructural improvements, and fixed equipment (whether added or replaced) when acquired under contract.

Examples:

1. Lands and Interest in Lands, Including Easements and Rights of Way.
2. Buildings and Other Structures—The acquisition or construction of buildings and structures and additions thereto, when acquired under contract. This includes principal payments under lease-purchase contracts for construction of buildings.
3. Nonstructural Improvements—Improvements of Land, such as landscaping, fences, sewers, wells, reservoirs, when acquired under contract.
4. Fixed Equipment—Fixtures and equipment which become permanently attached to or a part of buildings or structures, such as elevators, plumbing, powerplant boilers, fire alarm systems (whether added or replaced), when acquired under contract. This includes charges for services for initial installations of fixed equipment when done under contract.

3300 *Investments and Loans*

Includes—

- a. The purchase of stocks, bonds, notes, and similar transactions (except the par value of Government securities or securities of wholly-owned Government enterprises).
- b. Expenditures of capital for other funds.
- c. Loans to corporations, associations, and individuals.

Examples:

1. *Investments in Securities*—The purchase of stocks, bonds, debentures, and other securities (except the par value of US Government securities) in which money is invested either temporarily or permanently. This should include the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value of Government securities and discounts under par value on sales of Government securities.
2. *Loans*—Loans to foreign governments, States, and other political subdivisions; loans to other Government agencies; and loans to corporations, associations, and individuals.

4000

## GRANTS AND FIXED CHARGES

4100 *Grants, Subsidies, and Contributions*

## a. Comprises—

- (1) Grants, subsidies, gratuities, and other aid for which cash payments are made to States, other political subdivisions, corporations, associations, and individuals.
- (2) Contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses.
- (3) Contributions fixed by treaty.
- (4) Grants to foreign countries.
- (5) Taxes imposed by authorities when the Federal Government has consented to taxation (excluding the employers' share of Federal Insurance Contribution Act taxes).
- (6) Payments in lieu of taxes.

## b. Includes readjustment and other benefits for veterans, other than indemnities for death or disability.

*Note:* Obligations under grant programs which involve furnishing services, supplies, materials, and the like, rather than cash, are not charged to this EOE. They are charged to the EOE that represents the nature of the services, articles, or other items which are purchased.

4200 *Insurance Claims and Indemnities*

## Comprises—

- a. Payments of claims on insurance policies (e.g., life, marine, flood, and crop insurance).
- b. Annuities paid from trust funds to former employees and others.
- c. Indemnities for destruction or injury of persons or property.
- d. Other losses.

## Examples:

1. *Insurance Claims*—Insurance loss claims, including payments on guarantees when no asset is received. Includes benefits paid from the Federal retirement and social insurance funds.

2. *Indemnities*—Compensation for loss or injury (not covered by Government insurance) such as awards arising from abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death. Includes—

(a) Indemnities to veterans and former civilian employees or their survivors for death or disability, whether service connected or not.

(b) Losses made good on Government shipments, and the difference between the face value of obsolete coins and the value of coins resulting from their recoinage.

4300 *Interest and Dividends*

## Includes—

- a. Compensation to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available.
- b. The distribution of earnings to owners of a trust or other fund.
- c. Interest payments under lease-purchase contracts for construction of buildings.

4400 *Refunds*

Comprises refunds of the whole or part of amounts previously received by the United States.

## Examples:

1. *Refunds*—Refunds of fines, penalties, forfeitures, taxes, duties, and premiums; returns of deposits in retirement and disability funds; and other refunds on account of adjustments, errors in computation, etc.

2. *Repayment of deposits*—Repayment of amounts not subject to demand or claims by the United States for which it has assumed custody. Such items represent the repayment of those moneys received in trust for private purposes and over which the Government is custodian rather than owner.

## CHAPTER 5

### REIMBURSEMENT SOURCE CODES

**5-1. Appropriations and funds available to the Army.** *a.* The codes in this chapter show the major sources of appropriation reimbursements. The first digit of the source code indicates the major category. The other two digits identify the appropriation, fund, or department from which reimbursement is made.

*b.* Codes identified as major source codes will not be used on accounting documents.

**5-2. Reimbursements to Air Force appropriations.** Collections made from Army appropriations for credit to Air Force appropriations will be coded as described in chapter 6, AFM 170-7.

**5-3. Intra-appropriation reimbursements.** Intra-appropriation reimbursements are transactions between accounts of the same appropriation. For example, a collection from subprogram 200000, "Operation and Maintenance, Army" appropriation, for credit to subprogram 730000 would be coded as follows:

21\*2020 06-C-100 P730000 SXXXXX (\*Enter applicable fiscal year)

**5-4. Interappropriation reimbursements.** These are transactions between appropriations of the Department of the Army. For example, a collection from the appropriation "Aircraft Procurement, Army" for credit to the appropriation "Operation and Maintenance, Army," subprogram 730000, would be coded as follows: 21\*2020 57-C-231 P730000 SXXXXX (\*Enter applicable fiscal year)

**5-5. Reimbursements from Trust Fund Accounts.**

| <i>Source<br/>code</i> | <i>Source</i>   |
|------------------------|---|
| A00                    | Trust Fund Accounts (except FMS (8242) (Major Source Code))   |
| A01                    | All Army Trust Funds (see chap. 9)  |
| A02                    | All other Trust funds (except FMS (8242))   |
| C00                    | Foreign Military Sales (97-11X 8242) (no detail codes).   |
| ★D00                   | Foreign Military Sales (97-11X8242) (no detail codes). Reimbursements for FMS below the line expenditures (not included in source code C00), e.g. transportation, asset use charges, and surcharge add-ons. |

*Note.* The last two positions of source code are numeric.

**5-6. Reimbursements from Off-Budget Federal Agencies.**

| <i>Source<br/>code</i> | <i>Source</i>  |
|------------------------|--|
| B00                    | Off-Budget Federal Agencies (no detail codes).<br>Includes: Rural Electrification and Telephone Revolving Fund (USDA)<br>Rural Telephone Bank (USDA)<br>Environmental Financing Authority Fund (USTD)<br>Exchange Stabilization Fund (USTD)<br>Export-Import Bank of the United States<br>Board of Governors of the Federal Reserve System<br>US Postal Service<br>Federal National Mortgage Association (USHUD)<br>Banks for Cooperatives (Farm Credit Admin)<br>Federal Intermediate Credit Banks (Farm Credit Admin)<br>Federal Land Banks (Farm Credit Admin)<br>Federal Home Loan Banks (Fed H.L. Bank Board)<br>Federal Home Loan Mortgage Corporation |

*Note.* The last two positions of source code are numeric.

**5-7. Reimbursements from Army. a. Intra-appropriation reimbursements.**

| <i>Source code</i> | <i>Source</i>   |
|--------------------|---|
| 100                | Army Intra-Appropriation Reimbursements (no detail codes.). |

*Note.* For Army stock fund transactions, this code will be used for reimbursable inventory transfers between installations or activities within the same division. (For others, see code 291.)

**b. Interappropriation reimbursements.**

| <i>Source code</i> | <i>Basic appropriation title</i>  | <i>Basic symbol</i> |
|--------------------|---|---------------------|
| 200                | Army Interappropriation Reimbursements (Major Source Code)  |                     |
| 210                | Military Personnel, Army .....  | 2010                |
| 220                | Operation and Maintenance, Army .....   | 2020                |
| 225                | Foreign Aid and Assistance Transfer Appropriations (except MAP) .....                               |                     |
| 229                | Other Transfer Appropriations .....   |                     |
| 230                | Procurement of Equipment and Missiles, Army (Merged Account Only) .                                 | 2030                |
| 231                | Aircraft Procurement, Army .....  | 2031                |
| 232                | Missile Procurement, Army .....   | 2032                |
| 233                | Procurement of Weapons and Tracked Combat Vehicles, Army .....                                      | 2033                |
| 234                | Procurement of Ammunition, Army .....   | 2034                |
| 235                | Other Procurement, Army .....   | 2035                |
| ★236               | Army National Guard Equipment Appropriation .....   | 2036                |
| 237                | National Board for the Promotion of Rifle Practice, Army .....                                      | 1705                |
| 240                | Research, Development, Test, and Evaluation, Army .....   | 2040                |
| 250                | Military Construction, Army .....   | 2050                |
| 260                | National Guard Personnel, Army .....  | 2060                |
| 265                | Operation and Maintenance, National Guard .....   | 2065                |
| 270                | Reserve Personnel, Army .....   | 2070                |
| 277                | Suspense (restricted for use by accounts offices) .....   |                     |
| 280                | Operation and Maintenance, Army Reserve .....   | 2080                |
| 281                | Salaries and Expenses, Cemeterial Expenses, Army .....  | 1805                |
| 285                | Military Construction, National Guard .....   | 2085                |
| 286                | Military Construction, Army Reserve .....   | 2086                |
| 291                | Army Stock Fund (except for reimbursable inventory transfer transactions—see source code 100) ..... | 4991                |
| 292                | Army Industrial Fund .....  | 4992                |
| 293                | Working Capital Fund, Army Conventional Ammunition .....  | 4528                |
| ★297               | Family Housing, Army .....  | 0700/0790           |
| 299                | Other general, revolving, and special appropriations .....  |                     |

**5-8. Reimbursements from Air Force.** Source code below is for use with reimbursements from Air Force appropriations for credit to Army appropriations.

| <i>Source code</i> | <i>Source</i>   |
|--------------------|---|
| 300                | Department of the Air Force (not to be used in crediting Air Force appropriations) (Major Source Code). |
| 357                | All Air Force appropriations identified by departmental symbol 57                                       |

*Note.* Source codes in chapter 6, AFM 170-7 will be used only in crediting Air Force appropriations.

**5-9. Reimbursements from Navy.** The source codes below are for use with reimbursements from Navy appropriations for credit to Army appropriations.

| <i>Source code</i> | <i>Source</i>                              |
|--------------------|--|
| 400                | Department of the Navy (Major Source Code) |

| <i>Source<br/>code</i> | <i>Source</i>  |
|------------------------|--|
| 408                    | All Marine Corps appropriations identified by departmental symbol 17 |
| 417                    | All Navy appropriations identified by departmental symbol 17         |

**5-10. Reimbursements from Military Assistance Program (MAP), 21-11\* 1080.0\*\*2.** Collections received from the MAP programs will be classified as follows:

| <i>Source<br/>code</i> | <i>Source</i>   |
|------------------------|---|
| 500                    | Military Assistance Program, 21-11*1080.0**2. (Major Source Code)   |
| 582                    | Military Assistance, Executive (Transfer to Army) 21-11 FY 1080.0**2 except projects M10 and M20.           |
| 586                    | Military Assistance, Executive (Transfer to Army)—Project M10 (Contract Technicians and Contract Services). |
| 587                    | Military Assistance, Executive (Transfer to Army)—Project M20 (Repair and Rehabilitation MAP Equipment).    |

**5-11. Reimbursement from Military Assistance and Sales Program, except 21-11\*1080.0\*\*2.** Collections received will be classified as follows.

| <i>Source<br/>code</i> | <i>Source</i>  |
|------------------------|--|
| 600                    | Military Assistance Program, Other (Major Source Code)   |
| 680                    | Military Assistance, Executive (Transfer to Army) 21-11*1080, all limitations except 21-11*1080.0**2 and .0**4 and except 21-11*1080.0**1 Projects L10, L20, L30, L40, L50, and L60. |
| 681                    | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L10 (Transportation Costs).   |
| 682                    | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L20 (Packing, Crating, Handling, Port Loading, and Unloading).  |
| 683                    | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L30 (Operation and Maintenance of MAP Installations).   |
| 684                    | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L40 (Storage and Maintenance of MAP Stockpiles).  |
| 685                    | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L50 (Off-shore Procurement Expenses).   |
| 686                    | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L60 (Logistic Management Expenses).   |
| 687                    | International Military Education and Training Program, 21-11*1081. All Projects.   |
| 688                    | Military Assistance, Executive (Transfer to Army) 21-11*1080.0**4.   |

\*Insert last digit of applicable fiscal year.

**5-12. Advances from foreign governments.**

| <i>Source<br/>code</i> | <i>Source</i>                                  |
|------------------------|--|
| 745                    | Advances, Federal Republic of Germany, 21X6069 |

**5-13. Reimbursement from other Government agencies.**

| <i>Source<br/>code</i> | <i>Source</i>   |
|------------------------|---|
| 800                    | Collections received from other major Government departments (Major Source Code). |
| 813                    | Commerce, Department of   |
| 814                    | Interior, Department of   |
| 815                    | Justice, Department of  |
| 816                    | Labor, Department of  |

| <i>Source<br/>code</i> | <i>Source</i>   |
|------------------------|---|
| 819                    | State, Department of  |
| 820                    | Treasury, Department of   |
| 836                    | Veterans Administration   |
| 838                    | Panama, Republic of   |
| 843                    | Defense Civil Preparedness Agency   |
| 847                    | General Services Administration   |
| 848                    | Environmental Protection Agency   |
| 869                    | Transportation, Department of   |
| 875                    | Health and Human Services, Department of  |
| 876                    | National Aeronautics and Space Administration   |
| 877                    | Housing and Urban Development, Department of  |
| 878                    | Legislative Branch  |
| 879                    | The Judiciary   |
| 880                    | Executive Office of the President   |
| 881                    | Agriculture, Department of  |
| 889                    | Energy Research and Development Administration  |
| 890                    | Selective Service System  |
| 895                    | Nuclear Regulatory Commission   |
| 896                    | Engineers, Corps of, Civil  |
| 897                    | Secretary of Defense, Office of the (all OSD appropriation symbols except 21-97*1087) |
| 898                    | Secretary of Defense (Defense Assistance for Vietnam)                                 |
| 899                    | All other Federal agencies outside DOD  |

**5-14. Reimbursement from non-Federal sources.** Collections from individuals, organizations, nonappropriated funds, and other miscellaneous activities for which reimbursements are required.

| <i>Source<br/>code</i> | <i>Source</i>   |
|------------------------|---|
| 900                    | Non-Federal Sources (Major Source Code)   |
| 904                    | State and local units of Government. See AR 37-27.  |
| 905                    | Foreign governments and International Organizations (Excludes Security Assistance Program)  |
| ★906                   | Multinational Force and Observers (MFO)   |
| 910                    | Nongovernmental agencies  |
| 915                    | Nonappropriated fund activities   |
| 920                    | National Red Cross  |
| 930                    | Collections from individuals. (Includes collections for food cost and operating cost portions for meals served to authorized personnel and laundry services, except for standard payroll deductions by JUMPS-Army.) (Excludes all collections shown under other source codes.)                      |
| 932                    | Laundry earnings transferred for collection by USAFAC.  |
| 936                    | Recoveries by the Judge Advocate General of certain medical costs from third parties under the Federal Care Recovery Act 42 USC 2651-3 (AR 27-40) and the Federal Claims Collection Act of 1966, 31 USC 951-53 (AR 27-400). Collections will be credited to the appropriation current at that time. |
| 938                    | Reimbursement for costs of travel, rewards, and expenses of prisoners and guard escorts for the pursuit, arrest, apprehension, and delivery of deserters, escaped military prisoners, and members absent without leave.   |
| 940                    | Cash recoveries from sales and disposal of excess, surplus, and salvaged property. (To be used with those appropriation or fund accounts which are authorized to be credited locally with such collections.) See AR 37-108 and AR 37-151.   |

| Source code | Source   |
|-------------|--|
| 945         | Collections from US personnel which are properly credited to source code 940 but which enter the IBOP.   |
| 946         | Collections from all other sources which are properly credited to source code 940 but which enter the IBOP.  |
| ★971        | Rents collected from occupants of housing or mobile home spaces.   |
| ★972        | Collections from occupants of housing or mobile home spaces for services (e.g., trash pickup and disposal, custodial services, or municipal-type services).              |
| ★973        | Collections from occupants of housing or mobile home spaces for utilities.   |
| ★974        | Collections from occupants of housing or mobile home spaces for Government-owned furniture.  |
| ★975        | Collections from occupants of mobile home spaces for hookups to Government facilities.   |
| ★976        | Collections from individuals for loss or damage to property or contents of housing or mobile home spaces.  |
| 979         | Commissary store sales authorized individuals. Excludes collections for food cost and operating cost portions for meals served to authorized personnel.                  |
| N00         | NATO sales under PL 96-323 (NATO Mutual Support Act of 1979) (no detail codes) (2d and 3d digits numeric zero). USAREUR should be the only MACOM processing these sales. |

**5-15. Collections made by Transportation Division, Army.** Collections made by the Transportation Division, US Army Finance and Accounting Center, Indianapolis, IN, for the value of property (except MAP property) lost or damaged by carriers will be coded 910. It will be credited to the specific fiscal station whose funds were charged for the purchase of such property. Collections applicable to 21X3970 Army Management Fund, 21X4991 Army Stock Fund, and 21X4992 Army Industrial Fund will also cite the appropriate 4-digit administrative limitation. The fiscal station number will be the number of the home office or the station number appearing on the report of survey.

**5-16. Air Force reimbursement account codes.** For reimbursement account codes that apply to the Air Force, see Air Force Fiscal Code, AFM 170-7. Copies of the Air Force fiscal code may be obtained from the US Army AG Publication Center, 2800 Eastern Boulevard, Baltimore, MD 21220, in accordance with DA Form 12-9 requirements for Financial Administration.

## CHAPTER 6

### OPERATING AGENCIES AND ACCOUNTS OFFICES

**6-1. Purpose of codes.** The codes are designations assigned to various commands, headquarters, or agencies. They provide a ready means of consolidating fiscal data for budgetary analysis.

**6-2. HQDA operating agency.** COA is the operating agency for HQDA.

| <i>Code</i> | <i>Agency</i>   |       |
|-------------|---|-------|
| COA         | Headquarters, Department of the Army, Office of Comptroller Washington DC | 20310 |

**6-3. Special operating agency.** Special operating agencies and their codes are listed below.

| <i>Code</i> | <i>Agency</i>  |       |
|-------------|--|-------|
| 600         | Headquarters, US Army Materiel Development and Readiness Command,<br>Eisenhower Ave., Alexandria, VA | 22333 |

**6-4. General operating agency.** General operating agencies and their codes are listed below.

| <i>Code</i> | <i>Agency</i>  | <i>Accounts<br/>Office No.</i> |
|-------------|--|--------------------------------|
| 01          | Deputy Chief of Staff for Personnel, US Army, WASH DC 20310 .....  | 01                             |
| 03          | Headquarters, US Army Communications Command, ATTN: CC-OC-FOA-GOA,<br>Fort Huachuca, AZ 85613 .....                                | 03                             |
| 06          | Surgeon General, Office of The, Office of the Comptroller, The Pentagon, WASH<br>DC 20310 .....                                    | 74                             |
| 08          | Engineers, Office of the Chief of, Pulaski Bldg., WASH DC 20314 .....  | 08                             |
| 11          | Adjutant General, Office of The, Office of the Comptroller, WASH DC 20310 .....  | 01                             |
| 12          | Office of the Assistant Chief of Staff, Intelligence, US Army, The Pentagon,<br>WASH DC 20310 .....                                | 01                             |
| 13          | Office, Chief of Staff, US Army, The Pentagon, WASH DC 20310 .....   | 01                             |
| 16          | Director, National Security Agency, Finance and Accounts Office, 9800 Savage<br>Road, Fort Meade, MD 20755 .....                   | 16                             |
| 17          | US Military Academy, West Point, NY 10996 .....  | 01                             |
| ★18         | National Guard Bureau, Department of the Army, ATTN: NGB-ARC-B, Room<br>2E413 The Pentagon, WASH DC 20310 .....                    | 18                             |
| 20          | Director of Accounting Operations, US Army Finance and Accounting Center,<br>Dept 130, Indianapolis, IN 46249 .....                | 01                             |
| 21          | US Army Criminal Investigation Command (USACIDC), WASH DC 20315 .....  | 01                             |
| 22          | Office, Secretary of the Army, Management Office, The Pentagon, WASH DC<br>20310 .....   | 01                             |
| 25          | US Army Intelligence and Security Command, ATTN: IRAM-F, Arlington Hall<br>Station, Arlington, VA 22212 .....                      | 25                             |
| 26          | US Army Troop Support Agency, ATTN: DALO-TAB-B, Bldg 12400, Ft Lee, VA<br>23801 (Restricted to FY 81 and subsequent funds) .....   | 26                             |
| 28          | National Defense University, Fort Lesley J. McNair, WASH DC 20319 .....  | 01                             |
| 32          | Commander, US Army Finance and Accounting Center, ATTN: FINCA-I,<br>Indianapolis, IN 46249 .....                                   | 01                             |
| 35          | Military Traffic Management Command, WASH DC 20315 .....   | 01                             |
| 36          | US Army Ballistic Missile Defense Program Manager, P.O. Box 1500, ATTN:<br>SSC-P, Huntsville, AL 35807 .....                       | 63                             |
| 38          | Headquarters, US Army Recruiting Command, Fort Sheridan, IL 60037 .....  | 38                             |
| 39          | US Military Enlistment Processing Command, ATTN: MEPCRM, Ft Sheridan, IL<br>60037 (Restricted to FY 81 and subsequent funds) ..... | 38                             |
| 40          | Headquarters, US Army Military District of Washington, WASH DC 20315 .....   | 01                             |
| 49          | Defense Logistics Agency, Cameron Station, Alexandria, VA 22314 (For applicable<br>DLA activity code 51 XX—(see chap. 10)) .....   | 49                             |

| Code | Agency  | Accounts<br>Office No. |
|------|---|------------------------|
| 57   | Headquarters, US Army Training and Doctrine Command (TRADOC), Fort Monroe, VA 23651 .....   | 57                     |
| 6A   | US Army Materiel Development and Readiness Command, 5001 Eisenhower Avenue, Alexandria, VA 22333 .....                              | 6A                     |
| 6B   | US Army Troop Support and Aviation Materiel Readiness Command, ATTN: DRSTS-CFG(1), 4300 Goodfellow Blvd., St. Louis, MO 63120 ..... | 6C                     |
| 6C   | US Army Troop Support and Aviation Materiel Readiness Command, ATTN: DRSTS-CFG(1), 4300 Goodfellow Blvd., St. Louis, MO 63120 ..... | 6C                     |
| 6D   | US Army Tank Automotive Materiel Readiness Command, Warren, MI 48090 ....   | 6D                     |
| 6F   | US Army Aviation Research and Development Command, P.O. Box 209, St. Louis, MO 63166 .....  | 6C                     |
| 6G   | US Army Tank-Automotive Research and Development Command, Warren, MI 48090 .....  | 6D                     |
| 6H   | US Army Communications Research and Development Command, Fort Monmouth, NJ 07703 .....  | 62                     |
| 6J   | US Army Missile Research and Development Command, Redstone Arsenal, AL 35809 .....  | 63                     |
| 6K   | US Army Armament Research and Development Command, Dover, NJ 07801 ....   | 65                     |
| 6L   | US Army Electronic Research and Development Command, 2800 Powder Mill Rd, Adelphi, MD 20783 .....                                   | 6A                     |
| 6M   | US Army Mobility Equipment Research and Development Command, Fort Belvoir, VA 22060 .....   | 6A                     |
| 6N   | US Army Natick Research and Development Command, Kansas St., Natick, MA 01760 .....   | 6A                     |
| 6P   | US Army Depot Systems Command, Chambersburg, PA 17201 .....   | 6A                     |
| ★6R  | US Army Security Assistance Center, New Cumberland, PA 17070 .....  | 6A                     |
| 62   | Commander, US Army Communications-Electronics Command and Fort Monmouth, ATTN: DRSEL-CP-FA-JQ, Fort Monmouth, NJ 07703 .....        | 62                     |
| 63   | US Army Missile Command, Redstone Arsenal, AL 35809 .....   | 63                     |
| 65   | US Army Armament Materiel Readiness Command, ATTN: DRSAR-CPF-O, Rock Island Arsenal, Rock Island, IL 61201 .....                    | 65                     |
| 67   | US Army Test and Evaluation Command, Aberdeen Proving Ground, MD 21005 ..   | 67                     |
| 72   | Technical Research Institute, Andrews Air Force Base, MD 20311 .....  | 72                     |
| 73   | US Army Computer Systems Command (USACSC), Fort Belvoir, VA 22060 .....   | 01                     |
| 74   | US Army Health Services Command (HSCM-A), Fort Sam Houston, TX 78234 ...  | 74                     |
| 75   | US Army Medical Research and Development Command (SGRD-RM), Fort Detrick, Frederick, MD 21701 .....                                 | 75                     |
| 76   | Headquarters, US Army Forces Command (FORSCOM), ATTN: AFCE-FAO, Fort McPherson, GA 30330 .....                                      | 76                     |
| 77   | Headquarters, US Army Japan, APO San Francisco 96343 .....  | 01                     |
| 78   | Headquarters, US Army, Eighth (Korea) APO San Francisco 96301 .....   | 01                     |
| 82   | Headquarters, US Army Western Command, Fort Shafter, HI 96858 .....   | 01                     |
| 89   | Headquarters, US Army Europe (USAREUR) and Seventh Army, APO New York 09403 .....   | 87                     |
| 94   | Headquarters, US European Command, APO New York 09128 .....   | 87                     |
| 95   | Headquarters, US European Command, (USEUCOM MAP Control Branch), APO New York 09128 .....   | 87                     |

**6-5. Accounts offices.** The offices below are designated to perform the accounting and reporting function.

| <i>Code</i> | <i>Office</i>  |
|-------------|--|
| 01          | Commander, US Army Finance and Accounting Center, ATTN: Dept 130, Indianapolis, IN 46249   |
| 03          | Headquarters, US Army Communications Command. ATTN: CC-CD-FOA-GOA, Bldg 41412, Fort Huachuca, AZ 85613                                   |
| 08          | Office of the Chief of Engineers, US Army Corps of Engineers, ATTN: DAEN-RMF-A, Pulaski Bldg WASH DC 20314                               |
| 16          | Director, National Security Agency, Finance and Accounts Office, 9800 Savage Road, Fort Meade, MD 20755                                  |
| ★18         | Chief, National Guard Bureau, ATTN: NGB-ARC-A, Room 703, 5600 Columbia Pike, Falls Church, VA 22041                                      |
| 25          | Commander, US Army Intelligence and Security Command, ATTN: IRAM-F, Arlington Hall Station, Arlington, VA 22212                          |
| 26          | US Army Troop Support Agency, ATTN: DALO-TAB-B, Bldg 12400, Ft Lee, VA 23801   |
| 38          | Commander, US Army Recruiting Command, Fort Sheridan, IL 60037   |
| 49          | Chief, DLA Central Accounts Office, ATTN: DASC-MC, Cameron Station, Alexandria, VA 22314   |
| 57          | Headquarters, US Army Training and Doctrine Command (TRADOC), Fort Monroe, VA 23651  |
| 6A          | Chief, LSSA Resources Data Analysis Division, Accounts Office, ATTN: DRXLS-LIRA, Tobyhanna Army Depot, Tobyhanna, PA 18466               |
| 6C          | Commander, US Army Troop Support and Aviation Materiel Readiness Command, ATTN: DRSTS-CFG (1), 4300 Goodfellow Blvd, St. Louis, MO 63120 |
| 6D          | Commander, US Army Tank Automotive Materiel Command, FAO, Warren, MI 48090   |
| ★62         | Commander, US Army Communications-Electronics Command and Fort Monmouth, ATTN: DRSEL-CP-FA-JQ, Fort Monmouth, NJ 07703                   |
| 63          | Commander, US Army Missile Command, ATTN: DRSMI-FAO, Redstone Arsenal, AL 35809  |
| 65          | Commander, US Army Armament Materiel Readiness Command, ATTN: DR SAR-CPF-O, Rock Island Arsenal, Rock Island, IL 61201                   |
| 67          | Commander, US Army Test and Evaluation Command, ATTN: DRSTE-CPF, Aberdeen Proving Ground, MD 21005                                       |
| 72          | Chief, Technical Research Institute, Andrews Air Force Base, MD 20331  |
| 74          | Commander, US Army Health Service Command (HSC-CM-A), Fort Sam Houston, TX 78234   |
| 75          | Headquarters, US Army Medical Research and Development Command (SGRD-RM), Fort Detrick, Frederick, MD 21701                              |
| 76          | Headquarters, US Army Forces Command (FORSCOM), Fort McPherson, GA 30330   |
| 87          | Headquarters, US Army Europe and Seventh Army, ATTN: AEAGF-FA, APO New York 09403  |

**6-6. Arbitrary operating agency.** The following operating agency codes will be used, as appropriate:

| <i>Code</i> | <i>Office</i>   |
|-------------|---|
| 90          | Commander, US Army Finance and Accounting Center, ATTN: Dept. 130, Indianapolis, IN 46249 (AR 37-108, AR 37-151).             |
| 99          | Commander, US Army Finance and Accounting Center, ATTN: Dept. 130, Indianapolis, IN 46249 (Transactions for Others—Rejected). |

*Code*

*Office*

Disbursements and collections by other departments will be coded as follows:

96—Department of State or others.

97—Department of the Air Force.

98—Department of the Navy.

## CHAPTER 7

### COUNTRY CODES AND OTHER RELATED CODES

**7-1. General.** This chapter contains the countries of the world (formerly referred to as Geopolitical Codes) to be used in—

- a. The Military Assistance Grant Aid Program.
- b. The International Military Education and Training Program.
- c. The Foreign Military Sales Program.
- d. The International Balance of Payments Program.

**7-2. Applying the countries of the world codes to financial documents.** For transactions outside the United States, finance and accounting officers will follow the procedures in paragraphs 2-8 through 2-11 in applying the codes in table 7-1 to financial documents. See also table 7-2.

**Table 7-1. Countries of the world codes (arranged alphabetically by country.)**

| <i>Countries</i>   | <i>Current<br/>code</i> | <i>Former<br/>code</i> |
|--|-------------------------|------------------------|
| Afghanistan .....  | AF                      |                        |
| Albania .....  | AL                      |                        |
| Algeria .....  | AG                      |                        |
| American Samoa .....   | AQ                      |                        |
| Andorra .....  | AN                      |                        |
| Angola .....   | AO                      |                        |
| Anguilla .....   | AV                      |                        |
| Antarctica .....   | AY                      |                        |
| Antigua .....  | AC                      |                        |
| Argentina .....  | AR                      |                        |
| Australia .....  | AS, AT                  |                        |
| Austria .....  | AU                      |                        |
| Bahamas, The .....   | BF                      |                        |
| Bahrain .....  | BA                      |                        |
| Bangladesh .....   | BG                      |                        |
| Barbados .....   | BB                      |                        |
| Belgium .....  | BE                      |                        |
| Belize .....   | BH                      |                        |
| Benin .....  | DM                      |                        |
| Bermuda .....  | BD                      |                        |
| Bhutan .....   | BT                      |                        |
| Bolivia .....  | BL                      |                        |
| Botswana .....   | BC                      |                        |
| Bouvetoya (formerly Bouvet Is.) .....                            | BV                      |                        |
| Brazil .....   | BR                      |                        |
| British Indian Ocean Territory .....                             | IO                      |                        |
| British Virgin Islands .....                                     | VI                      |                        |
| Brunei .....   | BX                      |                        |
| Bulgaria .....   | BU                      |                        |
| Burma .....  | BM                      |                        |
| Burundi .....  | BY                      |                        |
| Cameroon .....   | CM                      |                        |
| Canada .....   | CA, CN                  |                        |
| Canal Zone .....   | Deleted                 | PQ                     |
| Canton and Enderbury Islands .....                               | EQ                      |                        |
| Cape Verde, Republic of (formerly Cape Verde Is.) .....          | CV                      |                        |
| Cayman Islands .....   | CJ                      |                        |
| Central African Empire (formerly Central African Republic) ..... | CT                      |                        |
| Chad .....   | CD                      |                        |

| <i>Countries</i>  | <i>Current code</i> | <i>Former code</i> |
|---|---------------------|--------------------|
| Chile   | CI                  |                    |
| China (formerly China, Peoples Republic of)                 | CH                  |                    |
| China (Taiwan) (formerly China, Republic of)                | TW                  |                    |
| Christmas Island  | KT                  |                    |
| Cocos (Keeling) Islands (formerly Cocos Is. Indian Ocean)   | CK                  |                    |
| Colombia  | CO                  |                    |
| Comoros (formerly Comoro Is.)                               | CP                  | CN                 |
| Congo (formerly Brazzaville)                                | CF                  |                    |
| Cook Islands  | CW                  |                    |
| Costa Rica  | CS                  |                    |
| Cuba  | CU                  |                    |
| Cyprus  | CY                  |                    |
| Czechoslovakia  | CZ                  |                    |
| Denmark   | DA, DE              |                    |
| Djibouti (formerly French Territory of Afars and Issas)     | DJ                  |                    |
| Dominica  | DO                  |                    |
| Dominican Republic  | DR                  |                    |
| Ecuador   | EC                  |                    |
| Egypt   | EG                  |                    |
| El Salvador   | ES                  |                    |
| Equatorial Guinea   | EK                  |                    |
| Ethiopia  | ET                  |                    |
| Falkland Islands (Islas Malvinas)                           | FA                  |                    |
| Faroe Islands   | FO                  |                    |
| Fiji  | FJ                  |                    |
| Finland   | FI                  |                    |
| France  | FR                  |                    |
| French Guiana   | FG                  |                    |
| French Polynesia  | FP                  |                    |
| French Southern and Antarctic Lands                         | FS                  |                    |
| French Territory of Afars and Issas                         | Deleted             | FT                 |
| Gabon   | GB                  |                    |
| Gambia, The   | GA                  |                    |
| Gaza Strip  | GZ                  |                    |
| Germany, Berlin   | BZ                  |                    |
| Germany (Bonn)  | GY                  |                    |
| Germany, Federal Republic of                                | GE                  |                    |
| German Democratic Republic (formerly Germany, Soviet Zn of) | GC                  |                    |
| Ghana   | GH                  |                    |
| Gibraltar   | GI                  |                    |
| Greece  | GR                  |                    |
| Greenland   | GL                  |                    |
| Grenada   | GJ                  |                    |
| Guadeloupe  | GP                  |                    |
| Guam  | GQ                  |                    |
| Guatemala   | GT                  |                    |
| Guinea  | GV                  |                    |
| Guinea—Bissau (formerly Portuguese Guinea)                  | PU                  |                    |
| Guyana  | GU                  |                    |
| Haiti   | HA                  |                    |
| Heard Island and McDonald Islands                           | HM                  |                    |
| Honduras  | HO                  |                    |
| Hong Kong   | HK                  |                    |
| Hungary   | HU                  |                    |
| Iceland   | IC, IL              |                    |
| India   | IN                  |                    |
| Indonesia   | ID                  |                    |
| Iran  | IR                  |                    |
| Iraq  | IZ, IQ              |                    |

| Countries   | Current code | Former code |
|---|--------------|-------------|
| Iraq—Saudia Arabia Neutral Zone                               | IY           |             |
| Ireland   | EI           |             |
| Israel  | IS           |             |
| Italy   | IT           |             |
| Ivory Coast   | IV           |             |
| Jamaica   | JM           |             |
| Japan   | JA           |             |
| Johnston Atoll  | JQ           |             |
| Jordan  | JO           |             |
| ★Kampuchea (formerly Cambodia)                                | CB           |             |
| Kenya   | KE           |             |
| ★Kiribati (formerly Gilbert Islands)                          | KR           | GS          |
| Korea, Democratic Peoples Republic of (formerly Korea, North) | KN           |             |
| Korea, Republic of  | KS           |             |
| Kuwait  | KU           |             |
| Laos  | LA           |             |
| Lebanon   | LE           |             |
| Lesotho   | LT           |             |
| Liberia   | LI           |             |
| Libya   | LY           |             |
| Liechtenstein   | LS           |             |
| Luxembourg  | LU, LX       |             |
| Macao   | MC           |             |
| Madagascar (formerly Malagasy Republic)                       | MA           |             |
| Malawi  | MI           |             |
| Malaysia  | MY, MF       |             |
| Maldives  | MV           |             |
| ★Mali   | ML, RM       |             |
| Malta   | MT           |             |
| Martinique  | MB           |             |
| Mauritania  | MR           |             |
| Mauritius   | MP           |             |
| Mexico  | MX           |             |
| Midway Islands  | MQ           |             |
| Monaco  | MN           |             |
| Mongolia  | MG           |             |
| Montserrat  | MH           |             |
| Morocco   | MO           |             |
| Mozambique  | MZ           |             |
| Namibia (formerly South-West Africa)                          | WA           |             |
| Nauru   | NR           |             |
| Navassa Island  | BQ           |             |
| Nepal   | NP           |             |
| Netherlands   | NL, NE       |             |
| Netherlands Antilles  | NA           |             |
| New Caledonia   | NC           |             |
| New Zealand   | NZ           |             |
| Nicaragua   | NU           |             |
| Niger   | NG, NK       |             |
| Nigeria   | NI           |             |
| Niue  | NJ           |             |
| Norfolk Island  | NF           |             |
| Norway  | NO           |             |
| Oman  | MU           |             |
| Pakistan  | PK           |             |
| Panama, Republic of   | PN, PM       |             |
| Papua New Guinea  | PP           |             |
| Paracel Islands   | PF           |             |
| Paraguay  | PA           |             |

| <i>Countries</i>  | <i>Current code</i> | <i>Former code</i> |
|---|---------------------|--------------------|
| Peru .....  | PE                  |                    |
| Philippines .....   | RP, PI              |                    |
| Pitcairn .....  | PC                  |                    |
| Poland .....  | PL                  |                    |
| Portugal .....  | PO, PT              |                    |
| Puerto Rico .....   | RQ                  |                    |
| ★Qatar .....  | QA                  |                    |
| Reunion .....   | RE                  |                    |
| Romania .....   | RO                  |                    |
| Rwanda .....  | RW                  |                    |
| ★St. Christopher-Nevis .....                                      | SC                  |                    |
| St. Helena .....  | SH                  |                    |
| St. Lucia .....   | ST                  |                    |
| St. Pierre and Miquelon .....                                     | SB                  |                    |
| St. Vincent .....   | VC                  |                    |
| San Marino .....  | SM                  |                    |
| Sao Tome and Principe .....                                       | TP                  |                    |
| Saudi Arabia .....  | SA, SR              |                    |
| Saudi Arabia National Guard .....                                 | SI                  |                    |
| Senegal .....   | SG, SK              |                    |
| Seychelles .....  | SE                  |                    |
| Sierra Leone .....  | SL                  |                    |
| Singapore .....   | SN                  |                    |
| Solomon Islands (formerly British Solomon Islands) .....          | BP                  |                    |
| Somalia .....   | SO                  |                    |
| South Africa .....  | SF, UA              |                    |
| South-West Africa .....   | Deleted             | WA                 |
| Southern Rhodesia .....   | Deleted             | RH                 |
| Spain .....   | SP                  |                    |
| Spratly Islands .....   | PG                  |                    |
| Sri Lanka (formerly Ceylon) .....                                 | CE                  |                    |
| Sundan .....  | SU                  |                    |
| Surinam .....   | NS                  |                    |
| Svalbard and Jan Mayen .....                                      | JS                  |                    |
| Swaziland .....   | WZ                  |                    |
| Sweden .....  | SW                  |                    |
| Switzerland .....   | SZ                  |                    |
| Syria .....   | SY                  |                    |
| Tanzania, United Republic of (formerly Tanzania) .....            | TZ                  |                    |
| Thailand .....  | TH                  |                    |
| Togo .....  | TO                  |                    |
| Tokelau Islands .....   | TL                  |                    |
| Tonga .....   | TN                  |                    |
| Trinidad and Tobago .....   | TD                  |                    |
| Trust Territory of the Pacific Islands .....                      | TQ                  |                    |
| Tunisia .....   | TS, TU              |                    |
| Turkey .....  | TK                  | TU                 |
| Turks and Caicos Islands .....                                    | TM                  | TK                 |
| ★Tuvalu .....   | TV                  |                    |
| Uganda .....  | UG                  |                    |
| Union of Soviet Socialist Republics (formerly Soviet Union) ..... | UR                  |                    |
| United Arab Emirates .....  | TC                  |                    |
| United Kingdom .....  | UK                  |                    |
| United States .....   | US                  |                    |
| United States Misc. Pacific Islands .....                         | IF                  | IQ                 |
| Upper Volta .....   | UV                  |                    |
| Uruguay .....   | UY                  |                    |
| Vanuatu (formerly New Hebrides) .....                             | NH                  |                    |
| Vatican City .....  | VT                  |                    |
| Venezuela .....   | VE                  |                    |

| <i>Countries</i>  | <i>Current code</i> | <i>Former code</i> |
|---|---------------------|--------------------|
| Vietnam   | VM, VS              |                    |
| Virgin Islands of the US (formerly Virgin Islands)            | VQ                  |                    |
| Wake Islands  | WQ                  |                    |
| Wallis and Futuna   | WF                  |                    |
| Western Sahara  | WI                  | WH                 |
| Western Samoa   | WS                  |                    |
| Yemen (Aden) (formerly Yemen, Peoples Democratic Republic of) | YS                  |                    |
| Yemen (Sana) (formerly Yemen Arab Republic)                   | YE                  |                    |
| Yugoslavia  | YO, YU              |                    |
| Zaire   | CG, CX              |                    |
| Zambia  | ZA                  |                    |
| ★Zimbabwe (formerly Southern Rhodesia)                        | ZI                  | RH                 |

Table 7-2. Countries of the world. (Arranged alphabetically by code.)

| <i>Current code</i> | <i>Countries</i>              | <i>Former code</i> |
|---------------------|-------------------------------|--------------------|
| AC                  | Antigua                       |                    |
| AF                  | Afghanistan                   |                    |
| AG                  | Algeria                       |                    |
| AL                  | Albania                       |                    |
| AN                  | Andorra                       |                    |
| AO                  | Angola                        |                    |
| AQ                  | American Samoa                |                    |
| AR                  | Argentina                     |                    |
| AS, AT              | Australia                     |                    |
| AU                  | Austria                       |                    |
| AV                  | Anguilla                      |                    |
| AY                  | Antarctica                    |                    |
| BA                  | Bahrain                       |                    |
| BB                  | Barbados                      |                    |
| BC                  | Botswana                      |                    |
| BD                  | Bermuda                       |                    |
| BE                  | Belgium                       |                    |
| BF                  | The Bahamas                   |                    |
| BG                  | Bangladesh                    |                    |
| BH                  | Belize                        |                    |
| BL                  | Bolivia                       |                    |
| BM                  | Burma                         |                    |
| BP                  | Solomon Islands               |                    |
| BQ                  | Navassa Island                |                    |
| BR                  | Brazil                        |                    |
| BT                  | Bhutan                        |                    |
| BU                  | Bulgaria                      |                    |
| BV                  | Bouvetoya                     |                    |
| BX                  | Brunei                        |                    |
| BY                  | Burundi                       |                    |
| BZ                  | Germany, Berlin               |                    |
| CA, CN              | Canada                        |                    |
| ★CB                 | Kampuchea (formerly Cambodia) |                    |
| CD                  | Chad                          |                    |
| CE                  | Sri Lanka                     |                    |
| CF                  | Congo                         |                    |
| CG, CX              | Zaire                         |                    |
| CH                  | China                         |                    |
| CI                  | Chile                         |                    |
| CJ                  | Cayman Islands                |                    |
| CK                  | Cocos (Keeling) Islands       |                    |
| CM                  | Cameroon                      |                    |

| <i>Current<br/>code</i> | <i>Countries</i>                    | <i>Former<br/>code</i> |
|-------------------------|-------------------------------------|------------------------|
| CO                      | Colombia                            |                        |
| CP                      | Comoros (formerly Comoro Is.)       |                        |
| CS                      | Costa Rica                          |                        |
| CT                      | Central African Empire              |                        |
| CU                      | Cuba                                |                        |
| CV                      | Cape Verde, Republic of             |                        |
| CW                      | Cook Islands                        |                        |
| CY                      | Cyprus                              |                        |
| CZ                      | Czechoslovakia                      |                        |
| DA, DE                  | Denmark                             |                        |
| DJ                      | Djibouti                            |                        |
| DM                      | Benin                               |                        |
| DO                      | Dominica                            |                        |
| DR                      | Dominican Republic                  |                        |
| EC                      | Ecuador                             |                        |
| EG                      | Egypt                               |                        |
| EI                      | Ireland                             |                        |
| EK                      | Equatorial Guinea                   |                        |
| EQ                      | Canton and Enderbury Islands        |                        |
| ES                      | El Salvador                         |                        |
| ET                      | Ethiopia                            |                        |
| FA                      | Falkland Islands (Islas Malvinas)   |                        |
| FG                      | French Guiana                       |                        |
| FI                      | Finland                             |                        |
| FJ                      | Fiji                                |                        |
| FO                      | Faroe Islands                       |                        |
| FP                      | French Polynesia                    |                        |
| FR                      | France                              |                        |
| FS                      | French Southern and Antarctic Lands |                        |
| Deleted                 | French Territory of Afars and Issas |                        |
| GA                      | The Gambia                          |                        |
| GB                      | Gabon                               |                        |
| GC                      | German Democratic Republic          |                        |
| GE                      | Germany, Federal Republic of        |                        |
| GH                      | Ghana                               |                        |
| GI                      | Gibraltar                           |                        |
| GJ                      | Grenada                             |                        |
| GL                      | Greenland                           |                        |
| GP                      | Guadeloupe                          |                        |
| GQ                      | Guam                                |                        |
| GR                      | Greece                              |                        |
| GT                      | Guatemala                           |                        |
| GU                      | Guyana                              |                        |
| GV                      | Guinea                              |                        |
| GY                      | Germany (Bonn)                      |                        |
| GZ                      | Gaza Strip                          |                        |
| HA                      | Haiti                               |                        |
| HK                      | Hong Kong                           |                        |
| HM                      | Heard Island and McDonald Islands   |                        |
| HO                      | Honduras                            |                        |
| HU                      | Hungary                             |                        |
| IC, IL                  | Iceland                             |                        |
| ID                      | Indonesia                           |                        |
| IF                      | United States Misc. Pacific Islands |                        |
| IN                      | India                               |                        |
| IO                      | British Indian Ocean Territory      |                        |
| IR                      | Iran                                |                        |

| <i>Current<br/>code</i> | <i>Countries</i>                        | <i>Former<br/>code</i> |
|-------------------------|---|------------------------|
| IS .....                | Israel                                  |                        |
| IT .....                | Italy                                   |                        |
| IV .....                | Ivory Coast                             |                        |
| IY .....                | Iraq-Saudi Arabia Neutral Zone          |                        |
| IZ, IQ .....            | Iraq                                    |                        |
| JA .....                | Japan                                   |                        |
| JM .....                | Jamaica                                 |                        |
| JO .....                | Jordan                                  |                        |
| JQ .....                | Johnston Atoll                          |                        |
| JS .....                | Svalbard and Jan Mayen                  |                        |
| KE .....                | Kenya                                   |                        |
| KN .....                | Korea, Democratic Peoples Republic of   |                        |
| ★KR .....               | Kiribati (formerly Gilbert Islands)     |                        |
| KS .....                | Korea, Republic of                      |                        |
| KT .....                | Christmas Island                        |                        |
| KU .....                | Kuwait                                  |                        |
| LA .....                | Laos                                    |                        |
| LE .....                | Lebanon                                 |                        |
| LI .....                | Liberia                                 |                        |
| LS .....                | Licchtenstein                           |                        |
| LT .....                | Lesotho                                 |                        |
| LU, LX .....            | Luxembourg                              |                        |
| LY .....                | Libya                                   |                        |
| MA .....                | Madagascar (formerly Malagasy Republic) |                        |
| MB .....                | Martinique                              |                        |
| MC .....                | Macao                                   |                        |
| MG .....                | Mongolia                                |                        |
| MH .....                | Montserrat                              |                        |
| MI .....                | Malawi                                  |                        |
| ML, RM .....            | Mali                                    |                        |
| MN .....                | Monaco                                  |                        |
| MO .....                | Morocco                                 |                        |
| MP .....                | Mauritius                               |                        |
| MQ .....                | Midway Islands                          |                        |
| MR .....                | Mauritania                              |                        |
| MT .....                | Malta                                   |                        |
| MU .....                | Oman                                    |                        |
| MV .....                | Maldives                                |                        |
| MX .....                | Mexico                                  |                        |
| MY, FM .....            | Malaysia                                |                        |
| MZ .....                | Mozambique                              |                        |
| NA .....                | Netherlands Antilles                    |                        |
| NC .....                | New Caledonia                           |                        |
| NF .....                | Norfolk Island                          |                        |
| NG, NK .....            | Niger                                   |                        |
| ★NH .....               | Vanuatu (formerly New Hebrides)         | NE                     |
| NI .....                | Nigeria                                 |                        |
| NJ .....                | Niue                                    |                        |
| NL, NE .....            | Netherlands                             |                        |
| NO .....                | Norway                                  |                        |
| NP .....                | Nepal                                   |                        |
| NR .....                | Nauru                                   |                        |
| NS .....                | Surinam                                 |                        |
| NU .....                | Nicaragua                               |                        |
| NZ .....                | New Zealand                             |                        |
| PA .....                | Paraguay                                |                        |
| PC .....                | Pitcairn                                |                        |
| PE .....                | Peru                                    |                        |
| PF .....                | Paracel Islands                         |                        |
| PG .....                | Spratly Islands                         |                        |

| <i>Current<br/>code</i> | <i>Countries</i>  | <i>Former<br/>code</i> |
|-------------------------|---|------------------------|
| PK                      | Pakistan  |                        |
| PL                      | Poland  |                        |
| PN, PM                  | Panama, Republic of   |                        |
| PO, PT                  | Portugal  |                        |
| PP                      | Papua New Guinea  |                        |
| Deleted                 | Canal Zone  | PQ                     |
| PU                      | Guinea-Bissau (formerly Portuguese Guinea)                  |                        |
| ★QA                     | Qatar   |                        |
| RE                      | Reunion   |                        |
| Deleted                 | Southern Rhodesia   | RH                     |
| RO                      | Romania   |                        |
| RP, PI                  | Philippines   |                        |
| RQ                      | Puerto Rico   |                        |
| RW                      | Rwanda  |                        |
| SA, SR                  | Saudj Arabia  |                        |
| SB                      | St. Pierre and Miquelon                                     |                        |
| ★SC                     | St. Christopher-Nevis                                       |                        |
| SE                      | Seychelles  |                        |
| SF, UA                  | South Africa  |                        |
| SG, SK                  | Senegal   |                        |
| SH                      | St. Helena  |                        |
| SI                      | Saudi Arabia National Guard                                 |                        |
| SL                      | Sierra Leone  |                        |
| SM                      | San Marino  |                        |
| SN                      | Singapore   |                        |
| SO                      | Somalia   |                        |
| SP                      | Spain   |                        |
| ST                      | St. Lucia   |                        |
| SU                      | Sudan   |                        |
| SW                      | Sweden  |                        |
| SY                      | Syria   |                        |
| SZ                      | Switzerland   |                        |
| TC                      | United Arab Emirates  |                        |
| TD                      | Trinidad and Tobago   |                        |
| TH                      | Thailand  |                        |
| TK                      | Turkey  | TU                     |
| TL                      | Tokelau Islands   |                        |
| TM                      | Turks and Caicos Islands                                    | TK                     |
| TN                      | Tonga   |                        |
| TO                      | Togo  |                        |
| TP                      | Sao Tome and Principe                                       |                        |
| TQ                      | Trust Territory of the Pacific Islands                      |                        |
| TS, TU                  | Tunisia   |                        |
| TV                      | Tuvalu  |                        |
| TW                      | China (Taiwan)  |                        |
| TZ                      | Tanzania, United Republic of                                |                        |
| UG                      | Uganda  |                        |
| UK                      | United Kingdom  |                        |
| UR                      | Union of Soviet Socialist Republics (formerly Soviet Union) |                        |
| US                      | United States   |                        |
| UV                      | Upper Volta   |                        |
| UY                      | Uruguay   |                        |
| VC                      | St. Vincent   |                        |
| VE                      | Venezuela   |                        |
| VI                      | British Virgin Islands                                      |                        |
| VM, VS                  | Vietnam   |                        |
| VQ                      | Virgin Islands of the US                                    |                        |
| VT                      | Vatican City  |                        |
| WA                      | Namibia (formerly South-West Africa)                        |                        |

| <i>Current code</i> | <i>Countries</i>                      | <i>Former code</i> |
|---------------------|---------------------------------------|--------------------|
| WF                  | Wallis and Futuna                     |                    |
| WI                  | Western Sahara                        | WH                 |
| WQ                  | Wake Island                           |                    |
| WS                  | Western Samoa                         |                    |
| WZ                  | Swaziland                             |                    |
| YE                  | Yemen (Sana)                          |                    |
| YO, YU              | Yugoslavia                            |                    |
| YS                  | Yemen (Aden)                          |                    |
| ZA                  | Zambia                                |                    |
| ZI                  | Zimbabwe (formerly Southern Rhodesia) | RH                 |

Note: An alphabetical cross-reference of world entries or de facto political relationships is in part III, appendix A, AR 18-12-10.

7-3. List of International Organization codes. See table 7-3.

Table 7-3. International Organization Codes.

| <i>Organization</i>  | <i>Code</i> |
|--|-------------|
| African Region   | R6          |
| American Republics Region  | R5          |
| Central Treaty Organization (CENTO)  | T3          |
| Crown Agent  | C2          |
| Department of Defense (Worldwide)  | 00          |
| East Asia Pacific Region   | R4          |
| European Region  | R2          |
| F104G MAP Spares Depot—Sacramento Air Materiel Area                              | M4          |
| International Civil Aviation Organization (ICAO)                                 | T7          |
| International Civil Defense Organization (ICDO)                                  | T8          |
| International Commission for Supervisors and Control Laos (ICC)                  | C1          |
| MAP Owned Materiel (MAPOM)   | M3          |
| MAP Prop. Sales and Disp. (MAPSAD)   | M2          |
| NAMSAF-104 Procurement Center  | K2          |
| NATO (NSSMS)   | N1          |
| NATO Headquarters Supreme Allied Commanders Atlantic                             | N6          |
| NATO Infrastructure  | N5          |
| NATO Integrated Communications System Management Agency (NIC SMA)                | K4          |
| NATO Maintenance and Supply Organization (NAMSA)                                 | N4          |
| NATO Missile Firing Installation (NAMFI)   | N9          |
| NATO Multi-Role Combat Aircraft (MRCA) Development and Production Agency (NAMMA) | K3          |
| NATO Mutual Weapon's Development Program (MWDP)                                  | N8          |
| NATO Seasparrow Project  | N3          |
| NATO Weapons Production Logistics Organization (NHPL O)                          | N7          |
| Near East and South Asia (NES A) Region  | R3          |
| North Atlantic Treaty Organization (NATO)  | N2          |
| Organization of American States (OAS)  | A1          |
| South East Asia Treaty Organization (SEATO)                                      | T4          |
| Supreme Headquarters, Allied Powers, Europe (SHAPE)                              | A2          |
| United Nations (UN)  | T9          |
| United National Truce Supervision—Palestine (UNTSO)                              | U1          |
| US Army Depot Command, Japan   | D4          |

7-4. Supplemental code. The applicable codes below will be included on financial documents and records for transactions entering IBOP. For further explanation of the codes, see AR 37-109

| <i>Code</i> | <i>Description</i><br><i>Supplemental codes</i>              |
|-------------|--|
| 1           | Total amounts of pay checks mailed to United States address. |
| 2           | Returns to the United States of US end products.             |
| 3           | Returns to the United States of US services.                 |
| 4           | Returns to the United States of US transportation.           |

| <i>Code</i> | <i>Description</i>  |
|-------------|---|
|             | <i>Supplemental codes</i>   |
| 5           | Receipts arising from barter agreement with Commodity Credit Corp (CCC). Identify with Country Code WW. |
| 6           | Amount of allotments deducted and treated as droppage on military personnel payroll vouchers.           |
|             | <i>Special data codes</i>   |
| A           | Payments made to US contractors.  |
| B           | Payments to Air Force personnel (citing Air Force funds only).  |
| F           | Payments made to foreign contractors.   |
| H           | Expenditures applicable to International Military Headquarters incurred with OMA funds.                 |

## CHAPTER 8

### OTHER FINANCIAL CODES

**8-1. Project accounts to be used with any appropriation.** *a.* The project account numbers below will be used with any appropriation as applicable:

- 925 Advances from military appropriations to be used in purchasing guaranteed portions of loans (EO 10480, 15 August 1953, amended by EO 10489, 10537, 10574, 10662, 10773, 10819, 11051, 11062).
- ★930 Advances to travelers. Advances to finance travel expenses, shipment of household goods, and recruiter expense allowances, except industrial fund employees (chap. 5, AR 37-108).
- 942 Advance payments to contractors from Army funds, or from funds transferred to Army by other Government agencies (chap. 5, AR 37-108).
- 943 Army Industrial Fund. Recovery of excess charges (i.e., transportation charges).
- 944 Advance payments from Army funds to US Government agencies outside the DOD for materiel or services (chap. 2, AR 37-27).
- 945 Advances received from non-Federal sources and Security Assistance Accounting Center (SAAC).
- 946 Advances received from other Government agencies.
- 947 Advances of pay to local national employees from Army funds.
- 948 Advances of pay to civilian employees transferring to oversea assignments.
- 950 Advances paid to or received from Army funds. Applicable only to advances made or received under special authorization received from DA (chap. 5, AR 37-108).
- 951 Operation and Maintenance, Army
- 952 Procurement Appropriations 2031, 2032, 2033, 2034 and 2035.
- 953 Research, Development, Test and Evaluation, Army
- 954 Military Construction, Army
- ★955 Army Stock Fund and Army conventional Ammunition Fund.
- 956 Army Industrial Fund
- 957 Marine Corps
- 958 Department of the Navy
- 959 Department of the Air Force
- 960 Collections from ocean carriers for Government property lost, damaged, or destroyed, and from stevedoring contractors for losses incident to the loading or discharge of cargo at Army Terminals. (The complete accounting classification will be used; however, when it is not readily obtainable, S99999 may be used with P0960.) (For use by US Army terminals only.)
- 970 Advances to Armed Forces of Friendly Foreign Nations (sec V, chap. 5, AR 37-108).
- 975 Advances received by US Army from Friendly Foreign Nations (sec V, chap. 5, AR 37-108).
- 999 Rejected Data and Progress Payments, applicable to Procurement Appropriations only.

★*b.* The above project numbers will be prefixed with numeric zero on financial documents, records, and reports for all applicable appropriations except those for Procurement (see para below). For appropriations requiring six digits in this field, the last two digits will be numeric zeroes.

*c.* For the Procurement appropriations (21\*2031, 21\*2032, 21\*2033, 21\*2034, 21\*2035 and 21\*2036), the project accounts in a above will be preceded with 1, 2, 3, 4, 5, or 6, as applicable.

★**8-2. Undistributed Transactions Account.** Installation and operating agencies will use account "996600" (last two positions-numeric zero) in reporting undistributed cash transactions. The first dig-

it (9) will be changed in accordance with paragraph 8-1c for transactions against Procurement appropriations.

**8-3. Project Accounts, Military Personnel Compensation.** For specific accounting classifications, see the AR 37-100-XX series.

**★8-4. Undistributed "M" account transactions.** Project 9977 will be used to report all "M" account transactions. Exceptions will be project 9966 or special projects for the receipt or issuance of advances. (Projects 9977 and 9966 will be followed by two numeric zeroes when 6-position codes are used in records and reports.) Project 9977 will be used to report the difference between total "M" account transactions and those transactions identified to advances or undistributed cash. The first digit (9) will be changed in accordance with paragraph 8-1c for transactions against Procurement appropriations.

## CHAPTER 9

### RECEIPT, APPROPRIATIONS, AND OTHER FUND ACCOUNTS

**9-1. General.** This chapter outlines receipt, appropriation, and other fund accounts to be used in classifying receipt and expenditure documents. Major groupings of these codes will not be used on accounting documents.

**9-2. Receipt accounts.** *a. Purpose of accounts.* These accounts are for use in classifying deposits and other credits to the appropriate receipt account.

*b. Receipt account symbols by fund groups and major classes.* See the list below.

| <i>General funds:</i>  | <i>Major Class</i> |
|--|--------------------|
| Taxes .....  | 0100               |
| Customs duties (not applicable to Army) .....                      | 0300               |
| Receipts from monetary power (not applicable to Army) .....        | 0600               |
| Fees for regulatory and judicial services .....                    | 0800               |
| Fines, penalties, and forfeitures .....                            | 1000               |
| War reparations and recoveries under military occupation .....     | 1100               |
| Gifts and contributions .....                                      | 1200               |
| Interest .....   | 1350-1499          |
| Dividends and other earnings .....                                 | 1600               |
| Rent, including bonuses .....                                      | 1800               |
| Royalties .....  | 2000               |
| Sale of products .....   | 2200               |
| Fees and other charges for services and special benefits .....     | 2400               |
| Sale of Government property .....                                  | 2600               |
| Realization on loans and investments .....                         | 2800-2900          |
| Recoveries and refunds .....                                       | 3000               |
| Clearing accounts .....  | 3800               |
| <i>Special funds</i> .....   | 5000-5999          |
| <i>Deposit funds</i> .....   | 6000-6999          |
| <i>Trust funds:</i>  |                    |
| Departments and agencies (exclusive of District of Columbia) ..... | 8000-8999          |
| District of Columbia (not applicable to Army) .....                | 9000-9999          |

*c. General information.*

(1) *Army transactions.* The account symbols and titles are established for Army activities to record collections for deposit to the fund receipts of the Government. Those from specific sources required by law will be deposited into other designated funds or accounts. When it appears that collections, or adjustments of collections, are for credit to a fund receipt account other than those listed herein, they will be placed in the suspense account (21F3875.0111). The published receipt account will be reported to the Comptroller of the Army (DACA-FAA-G), Indianapolis IN 46249, for verification. If other accounts are proper, this regulation will be amended accordingly.

(2) *Transactions for other Defense agencies.*

(a) Collections for deposit to general fund receipt accounts (symbols 0000 through 3899) for other Defense agencies will have the departmental symbol prefixed to the basic receipt account symbol. For example, an Army disbursing officer processing a collection for Department of the Air Force, Department of the Navy, Office Secretary of Defense, or other Defense component will cite the Army Departmental prefix 21.

(b) Special and trust funds, as shown below, which carry another department prefix will not be converted to the Army prefix 21.

(3) *Collection identified with these accounts.* These collections will be recorded in the Miscellaneous Receipts Ledger. The appropriation (and limitation when specified) only will be required. An

exception is made when the receipt is from US personnel (rather than from other sources) and the transaction enters the IBOP. In such cases, the reimbursement designation "R" with source code "0930" will be shown.

d. *General fund receipts.* Finance and accounting officers will use the general fund receipt account symbols below in scheduling collections. Symbols and titles are categorized by major classes and account groups. For example, "2400, FEES AND OTHER CHARGES FOR SERVICES AND SPECIAL BENEFITS" represents a major class. "2420 Fees and other charges for communication and transportation services" represents an account group. The account symbols prefixed by the departmental symbol "21" will be cited on documents and recorded in the records.

## GENERAL FUND RECEIPT ACCOUNTS

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
|               | <b>0800 FEES FOR REGULATORY AND JUDICIAL SERVICES</b>  |
|               | Fees and other charges for a governmental function that is regulatory or judicial.   |
| 21R0891       | <i>Miscellaneous fees for regulatory and judicial services, not otherwise classified.</i>  |
|               | All receipts for regulatory and judicial services except immigration, passport, consular, patent, copyright, registration, and filing fees; fees for legal and judicial service; and petroleum and petroleum import fees. Includes items such as prospecting permits; licenses under the Federal Power Act; motor vehicle permits; customs permits and licenses under the Federal Firearms Act; and licenses or permits under the Organized Crime Control Act of 1970.   |
|               | <b>1000 FINES, PENALTIES, AND FORFEITURES</b>  |
|               | Moneys received from levies imposed for violation of laws and regulations; confiscated or unclaimed funds; and proceeds from confiscated or unclaimed property. (These accounts will be used when moneys are not required to be placed in deposit funds or trust receipts.)  |
| 21R1020       | <i>Fines, penalties, and forfeitures, economic stabilization laws.</i>   |
|               | Fines and damages for violations of Emergency Price Control, Second War Powers, and similar acts.  |
| 21R1030       | <i>Fines, penalties, and forfeitures, immigration and labor laws.</i>  |
|               | Fines, penalties, and forfeiture of bonds under immigration and labor laws. Includes items such as forfeiture of bonds posted by aliens; penalties for violation of the Eight Hour Law, Fair Labor Standards Act, Public Contracts Act, Labor-Management Reporting and Disclosure Act, Migrant Labor Agreement, and other labor laws; and unclaimed back wages under any of these acts.  |
| 21R1060       | <i>Forfeitures of unclaimed money and property.</i>  |
|               | Unclaimed money and proceeds from the sale of abandoned property. Includes items such as unclaimed funds of veterans under the Armed Forces Leave Act; excess proceeds of withheld Veterans Administration foreign checks; funds and proceeds of enemy property; funds and personal effects of military deserters; unclaimed proceeds of estates of American citizens who die abroad; unclaimed funds of patients and residents of Federal hospitals and institutions; unexplained balances in cash accounts; unclaimed amounts in employees' payroll allotment accounts for US saving bonds; and unclaimed amounts of less than \$5, or \$5 or more in trust and deposit fund accounts that have been held for more than 1 year. (These last two items are included only if they do not meet provisions for depositing to deposit fund account 20X6133 Payment of Unclaimed Moneys (31 USC 725p and p-1). Only USAFAC can take this action based on information from Accelerated Reporting of Receipt and Outlay (Expenditure) Data, RCS CSCFA-302.) Finance and accounting officers will not collect moneys into their account unless it is clearly established that they cannot be deposited in any of the deposit fund or trust receipt accounts (para 9-3 and 9-4). |
| 21R1099       | <i>Miscellaneous fines, penalties, and forfeitures.</i>  |
|               | All other fines, penalties, and forfeitures, other than those arising out of contracting or similar business transactions; or those identified in 21R1020, 21R1030, or 21R1060. Includes items such as forfeiture of moneys remaining in registry of courts 5 years or longer, and wages of seamen remaining in registry of courts more than 6 years; penalties for trespass and depredations on public lands and reservations; fines assessed under local laws administered by the United States; fines for library books and broken records; and bribes to United States officers.   |
|               | <b>1100 WAR REPARATIONS AND RECOVERIES UNDER MILITARY OCCUPATION</b>   |
|               | Indemnities and compensation that result from war activities and payments by governments of occupied areas for occupation costs.   |
| 21R1125       | <i>Recoveries under military occupation.</i>   |
|               | <b>1200 GIFTS AND CONTRIBUTIONS</b>  |
|               | Funds or proceeds from property voluntarily transferred to the Government without compensation or value consideration. These accounts will not be used unless moneys are not properly creditable to trust receipt accounts (AR 1-100).   |

| Symbol  | Title and description   |
|---------|---|
| 21R1210 | <p><i>Contributions to "conscience fund."</i></p> <p>Money voluntarily paid to restore amounts which the donor considers have been wrongfully acquired or withheld from the Government. Also includes moneys from those (known and unknown) motivated by personal feeling to ease their conscience from wrongful acts against others.</p>   |
|         | <b>1290 GIFTS</b>   |
|         | <p>Other gifts, bequests, and unconditional donations to the United States, including the residue of funds of quasi-governmental organizations. Also includes return of salary or allowance by Members of Congress, and proceeds from the sale of donated property.</p>   |
| 21R1292 | <i>Residue of funds of quasi-governmental organizations.</i>  |
| 21R1299 | <i>Gifts to the United States not otherwise classified.</i>   |
|         | <b>1350-1499 INTEREST</b>   |
|         | <p>Interest received on loans, investments, and other equities.</p>   |
| 21R1449 | <i>Interest on loans to States, municipalities, and other public bodies.</i>  |
|         | <p>Interest on indebtedness of States, local government units, and other public bodies. Does not include interest on loans to the District of Columbia and Secretary of Transportation for Washington Area Transit Authority.</p>   |
| 21R1453 | <i>Interest on domestic loans to individuals and private organizations.</i>   |
|         | <p>Interest on loans to individuals and private organizations for use within the United States and its territories and possessions. Also includes interest on advances to contractors. Does not include interest on Rural Electrification Administration loans and loans to Defense Contractors.</p>  |
|         | <b>1460 INTEREST ON FOREIGN LOANS AND DEFERRED PAYMENTS</b>   |
|         | <p>Interest on loans to or other indebtedness of foreign governments, or to individuals and private organizations for use in foreign countries.</p>   |
| 21R1464 | <i>Interest on deferred foreign collections or payments.</i>  |
| 21R1468 | <i>Interest on Foreign Military Credit Sales.</i>   |
| 21R1469 | <i>Interest on other loans to foreign governments, advances, and credit sales.</i>  |
| 21R1482 | <i>Interest on public deposits.</i>   |
|         | <p>Interest paid by banks on deposits.</p>  |
| 21R1499 | <i>Miscellaneous interest collections, not otherwise classified.</i>  |
|         | <p>All other interest collections. Includes items such as interest on deferred collections or payments and interest received on securities owned by Government agencies. (For those relating to foreign transactions, see 1460).</p>  |
|         | <b>1600 DIVIDENDS AND OTHER EARNINGS</b>  |
|         | <p>Receipts from current or accumulated earnings of Government-owned or sponsored corporations or enterprises; dividends or other income from nongovernmental enterprises; premiums on sale, and discounts on purchase, of securities, gains from exchange of currency; and increments from other financial transactions.</p>   |
| 21R1680 | <i>Gain by exchange (see 21 *6763, para 9-4).</i>   |
|         | <p>Net gain on transactions in foreign currencies. For use only by the US Army Finance and Accounting Center, Indianapolis, IN 46249.</p>   |
| 21R1699 | <i>Dividends and other earnings, not otherwise classified.</i>  |
|         | <b>1800 RENT, INCLUDING BONUSES</b>   |
|         | <p>Moneys received from the use and tenancy of Government property, real or personal, based on a fixed charge. Includes bonuses paid under competitive bids for leases.</p>   |
|         | <b>1810 RENT OF LAND AND BONUSES FROM LAND</b>  |
|         | <p>Rent on the use and tenancy of land without buildings. Includes items such as rent and bonuses of camp and house sites; grazing lands; lease of land of commercial, industrial, or residential purposes; and lease of land for mineral exploration or prospecting. (When the rental charge is a minimum royalty under producing leases, see 2030.)</p>   |
| 21R1811 | <i>Rent and bonuses from land leases for resource exploration and extraction.</i>   |
| 21R1812 | <i>Rent of land, not otherwise classified.</i>  |
| 21R1830 | <i>Rent of real property, not otherwise classified.</i>   |
|         | <p>Rent for the use of other real property. Includes items such as rental of public buildings and connected grounds; housekeeping and nonhousekeeping employee quarters (including utilities when not separately billed); housing facilities; agricultural labor supply centers; camps and facilities; docks, wharves, and piers; garages; shipyards; warehouses; National Industrial Reserve property; railway tracks; and hangar space.</p> |
| 21R1840 | <i>Rent of equipment and other personal property.</i>   |
|         | <p>Charges for the temporary use of equipment and other personal property. Includes items such as charter of ships; leasing of telegraph and telephone facilities; and rental of airplanes, gas pipelines, films and</p>  |

filmstrips, electrical substation equipment, marine equipment, duplicates of the official naval stores standards of the United States, and Industrial Reserve and other equipment.

**2000 ROYALTIES**

Moneys received for the use of Government property of rights, based on an agreed rate per unit extracted, produced, or manufactured, or on a fixed share of the income on profit from the use of the property.

- 21R2039 *Miscellaneous royalties on natural resources.*  
All royalties on natural resources, such as those from mineral leasing of public lands. Also includes minimum payments, when required, when royalties earned are less than a specified amount. Does not include royalties on Outer Continental Shelf Lands.
- 21R2040 *Royalties on patents and copyrights.*  
Royalties for the use of Government-owned patents, trademarks, and copyrights.
- 2200 SALE OF PRODUCTS**  
Proceeds from the sale of any article or commodity produced by, or that result from, the efforts of a Government activity, or the byproduct of such activity.
- 21R2210 *Sale of agricultural products, livestock, and livestock products.*  
Proceeds from the sale of agricultural commodities, livestock, and livestock products. Includes items such as sale of dairy products, farm animals, seeds, grain, cotton, fruits, and vegetables.
- 21R2229 *Sale of timber, wildlife, and other natural land products.*  
Proceeds from the sale of timber, wildlife, and other products of land administered by the Government. Also includes sale of furs and skins of wild animals. Does not pertain to National Forest Fund (general).
- 2250 SALE OF PUBLICATIONS AND REPRODUCTIONS**  
Proceeds from the sale of Government publications and reproductions. Includes items such as sale of card indexes, charts, maps, photoduplications, forms, microfilm and microprints, films and filmstrips, books, pamphlets, and magazines. Excludes charges for copying or reproducing documents for specific orders (see 2410).
- 21R2251 *Sale of National Atlas of the United States Geological Survey.*
- 21R2252 *Sale of Publication and Reproductions, Freedom of Information Act.*
- 21R2259 *Sale of publications and reproductions, not otherwise classified.*
- 21R2299 *Sale of miscellaneous products and byproducts, not otherwise classified.*  
Proceeds from the sale of other items produced by the Government and of byproducts from production of other items. Includes items such as sale of occupational therapy products, medals, illustrations, and practical forms or duplicate sets of official grades and standards for agricultural commodities.
- 2400 FEES AND OTHER CHARGES FOR SERVICES AND SPECIAL BENEFITS**  
Moneys received for services or special benefits, which are proprietary and are optional on the part of the recipient.
- 2410 FEES AND OTHER CHARGES FOR ADMINISTRATIVE AND PROFESSIONAL SERVICES**  
Fees and other charges for administrative and professional services. Includes items such as auditing and accounting services; costs of administering special programs; searches of records and certification of documents; copying or reproducing Government documents; special statistical work; credit or other investigations for loan or insurance; special weather forecasting services; reimbursements for salaries of employees detailed to non-Federal activities; fees for probate of estates for deceased Indians; and administrative fees or sales of Indian timber services.
- 21R2412 *Fees and other charges for accounting and auditing services.*
- 21R2417 *Service Charges for Allotments of Pay for Savings Accounts (PL90-365).*
- 21R2419.1000 *Fees and other charges for program administrative services.*
- 21R2419.2000 *Fees and other charges for other services.*
- 21R2419.3000 *Fees and other charges for services, Freedom of Information Act.*
- 2420 FEES AND OTHER CHARGES FOR COMMUNICATION AND TRANSPORTATION SERVICES**  
Includes items such as income from operation of Government communication systems; reimbursement for radio and telephone messages transmitted at Government expense; and transportation of passengers and freight.
- 21R2423 *Commissions on telephone pay stations.*
- 21R2426 *Landing fees, airports.* Charges for landing and parking of airplanes at Government-operated airports.
- 21R2429 *Fees and other charges for communication and transportation services, not otherwise classified.*
- 21R2430 *Charges for subsistence, and health services.*  
Includes items such as meals; board for students at boarding schools; inpatient and outpatient care at Federal hospitals; laundry and drycleaning; quarantine charges; medical and dental services; fumigating and disinfecting services; and care and feeding of animals in quarantine.
- 2460 FEES AND OTHER CHARGES FOR SPECIAL BENEFITS**  
Fees and other charges for special benefits not involving direct services. Includes items such as charges for benefits to FCC licensees from Federal projects; deposits under the Uniformed Services Contingency Option Act of 1953 and by Comptrollers General on election to receive survivorship benefits; fees and related charges for permission to enter national forests and public buildings or grounds; right-of-way on and occupancy of public lands and reservations; grazing permits; entrance, parking, and elevator fees; charges for the operation of commercial enterprises on Government-owned or leased property, based on volume of business, or a share of profits; receipts from the operation of cafeterias, barber shops, candy stands, snack bars, hotels and resorts, newsstands, and vending machines; and guaranty fees.
- 21R2461 *Federal employee parking fees.*
- 21R2462 *Deposits for survivor annuity benefits.*

- 21R2464 *Admission permits and fees.*  
 21R2465 *Business concessions.*  
 21R2469 *Fees and other charges for special benefits, not otherwise classified.*  
 21R2481 *Recoveries, intergovernmental defense agreements.*  
     Contributions by foreign governments for a portion of the cost of operations under intergovernmental defense agreements.  
 21R2499 *Other fees and charges for miscellaneous services.*  
     All other fees or charges for services. Includes items such as overhead charges on sales of services or supplies; storage and related charges; services of conscientious objectors, civilian internees, and prisoners of war; tuition and other fees for schools and correspondence courses; guide fees; land and mineral surveys; mapping services; installation and maintenance of aids to navigation; coinage for foreign governments; garbage removal services; and Indian lease and other service fees.  
     Includes charges for Retirement accrual portion of Military Personnel services when reimbursement is received from other foreign aid programs.
- 2600 SALE OF GOVERNMENT PROPERTY**  
 Proceeds from the sale of tangible property, real or personal, that represent the liquidation of, or realization on, assets other than the sale of products.
- 2620 SALE OF OTHER REAL PROPERTY**  
 Proceeds from the sale of real property, excluding the public domain. Includes proceeds from the sale of acquired land, buildings, docks, and piers.  
 21R2621 *Sale of lands, etc., account of military post construction fund (required by the law to be maintained: (31 USC 725c)).*  
 21R2629 *Sale of other real property, not otherwise classified.*
- 2630-2640 SALE OF EQUIPMENT AND OTHER PERSONAL PROPERTY**  
 Proceeds from the sale of serviceable equipment and other personal property (including surplus). Includes items such as proceeds from the sale of vessels; automotive equipment; supplies and materials; furniture and fixtures; and machinery.  
 21R2633 *Net proceeds from surplus and excess property in foreign areas.*  
 21R2637 *Net proceeds from surplus property in the United States (required by law to be maintained (31 USC 725c)).*  
 21R2649 *Proceeds from sale of equipment and other personal property, not otherwise classified.*  
 21R2651 *Sale of scrap and salvage materials.*
- 2800-2900 REALIZATION ON LOANS AND INVESTMENTS**  
 Proceeds from the liquidation of, or realization on, intangible assets. Includes the return to the Government of moneys previously invested, loaned, or advanced; and the sale, retirement, or cancellation of Government-owned stocks, bonds, and securities.
- 2810 REPAYMENT OF CAPITAL INVESTMENT, GOVERNMENT-OWNED ENTERPRISES (CAPITAL TRANSFER ACCOUNT)**  
 Repayments of investment in corporations or other revolving funds which are wholly owned by the Government.  
 21R2813 *Repayment of capital stock (name of corporation).*  
     Information regarding this account must be included on Selected Deposit and Receipt Account Analysis (RCS CSCFA-305) report.  
 21R2931 *Repayment of loans, construction of power systems, Ryukyu Islands, Army.*  
 21R2968 *Repayment of loans, Foreign Military Credit Sales.*
- 3000 RECOVERIES AND REFUNDS**  
 The return of moneys paid to, but not due, the recipient; compensation for loss of or damage to property; and other recoveries and refunds.  
 21R3019 *Recoveries for Government property lost or damaged, not otherwise classified.*  
 21R3031 *Recoveries of excess profits and costs under the renegotiation program.*  
     Repayment of excess profits or costs under Government contracts.  
 21R3032 *Miscellaneous recoveries of excess profits and costs under Government contracts.*
- 3040 RECOVERIES UNDER FOREIGN AID PROGRAMS**  
 Amounts received from the operation of foreign aid programs. Includes items such as proceeds from the sale of materiel; US share of foreign currency deposits by foreign governments under aid programs; and contributions by foreign governments for joint projects.
- 3041 RECOVERIES UNDER THE FOREIGN MILITARY SALES PROGRAM (AR 37-60)**  
 21R3041.0001 *Nonrecurring production costs.*  
 21R3041.0002 *Nonrecurring RDTE costs.*  
 21R3041.0003 *Sale of principal or major items from stock which do not require replacement.*  
 21R3041.0004 *Sale of excess stock fund and procurement secondary items from stock.*  
 21R3041.0005 *Charges for military retired pay.*  
 21R3041.0006 *Charges for use of DOD assets, including use charges or contractor rental payments.*  
 21R3041.0007 *Royalty fee collections.*

|              |  |
|--------------|--|
| 21R3041.0008 | <i>Charges for civilian retired pay.</i>   |
| 21R3048      | <i>Recoveries, excess defense articles, military assistance-receipts of actual value funds representing the sale of excess material.</i><br>This account will be credited by transfer of applicable funds after notice of final disposition action (sec. 8, PL 91-672, as amended) (e.g., shipment of excess articles within the prescribed limitations).  |
| 21R3049      | <i>Miscellaneous recoveries on foreign aid programs.</i>   |
| 21R3060      | <i>Refunds on erroneous payments.</i><br>Return of moneys paid to, but not due, the recipient. Includes collections on debts, by the General Assembly Office, Claims Division involving appropriations or fund accounts other than trust or deposit fund. These debts have been referred as being administratively uncollectible.  |
|              | <b>3090 MISCELLANEOUS RECOVERIES AND REFUNDS NOT OTHERWISE CLASSIFIED</b>  |
|              | All other recoveries and refunds. Includes items such as refunds on empty containers; refunds of State and local taxes; refund of terminal leave compensation (if not credited to the applicable appropriation); recoveries of court costs; payments to employees for services as witnesses; other compensation to Federal employees from private sources; recoveries from contractors for additional work necessary to meet contract conditions; recovery of payments based on fraudulent claims; and airline penalties for changing reservations of Federal employees. |
| 21R3096      | <i>Recoveries of certain types of medical costs from third parties, Public Law 87-693.</i><br>Collections by recovery judge advocates for certain medical costs from third parties under the Federal Medical Care Recovery Act, 42 USC 2651-3 and the Federal Claims Collection Act of 1966, 31 USC 951-52.  |
| 21R3099      | <i>Miscellaneous recoveries and refunds not otherwise classified.</i>  |
| 97R3041.4600 | <i>To record and report Foreign Military Sales charges collected by Defense Contract Audit Agency only.</i>  |
| 97R3041.5100 | <i>To record and report Foreign Military Sales charges collected by Defense Logistics Agency only.</i>   |

### SPECIAL RECEIPT ACCOUNT

| <i>Symbol</i> | <i>Title and Description</i>   |
|---------------|--|
| 21R5095       | Sale of Hunting and Fishing Permits, Military Reservations.<br>Fees received for special State hunting and fishing permits issued to individuals. These are issued in accordance with the cooperative plan mutually agreed on by the Secretary of Defense, the Secretary of Interior, and the appropriate agency designated by the State in which the military reservation is located (16 USC 670b). |

### TRUST ACCOUNTS

| <i>Symbol</i> | <i>Title and Description</i>   |
|---------------|--|
| 21R8063.1000  | Bequest of Major General Fred C. Ainsworth to Walter Reed Army Medical Center (49 Stat 287).   |
| 21R8063.2000  | Interest on Investments, Bequest of Major General Fred C. Ainsworth to Walter Reed Army Medical Center (49 Stat 287).  |
|               | <b>8927.1***DEPOSITS, DEPARTMENT OF THE ARMY GENERAL GIFT FUND (10 USC 2601).</b> One-time gifts to be expended by recipient for purpose intended. The last three digits of limitation must be shown to identify the specific fund, bequest, or award. (Accounts are listed below.) For use by the US Army Finance and Accounting Center only. |
| 21R8927.1001  | Deposits, the Claire T. Budge Award.   |
| 21R8927.1002  | Deposits, the Evangeline G. Bovard Award.  |
| 21R8927.1003  | Deposits, Carmack Medal Fund.  |
| 21R8927.1004  | Deposits, Fairbanks Medal Fund.  |
| 21R8927.1005  | Deposits, the Raymond Franklin Metcalf Memorial Fund.  |
| 21R8927.1006  | Deposits, ETO Quartermaster Foundation, Inc., Fund.  |
| 21R8927.1007  | Deposits, the Henry C. McLean Bequest.   |
| 21R8927.1010  | Alexander McCook Craighead Bequest.  |
| 21R8927.1012  | Deposits, Christian A. Zabriskie Fund.   |
| 21R8927.1013  | Deposits, the Brigadier General Jeremiah P. Holland Award.   |
| 21R8927.1015  | Deposits, Robert F. Stevens Fanwood Foundation.  |
| 21R8927.1016  | Deposits, the Walter Reed Cancer Research Fund.  |
| 21R8927.1017  | Deposits, American Legion Grant—Tomb of the Unknown Soldier.   |
| 21R8927.1018  | Deposits, Major General Kenyon Joyce Research Award.   |
| 21R8927.1019  | Deposits, Richard M. Mason Memorial Fund.  |
| ★21R8927.1020 | Deposits, Samuel S. Wilks Memorial Award.  |
| ★21R8927.1021 | Deposits, USMA Regimental Room.  |
| ★21R8927.1022 | Deposits, Superintendent/Commandant USMA.  |
| ★21R8927.1023 | Deposits, US Army Finance Corps Museum.  |

| <i>Symbol</i> | <i>Title and description</i>  |
|---------------|---|
| ★21R8927.1024 | Deposits, Mae F. Jantzen Fund to US Army Command and General Staff College. 8927.2*** <b>INTEREST ON INVESTMENTS DEPARTMENT OF THE ARMY GENERAL GIFT FUND</b> (10 USC 2601). The last three digits of limitation must be shown to identify the specific fund, bequest, or award. (Accounts are listed below.) For use by the US Army Finance and Accounting Center only.  |
| 21R8927.2001  | Interest, the Claire T. Budge Award.  |
| 21R8927.2002  | Interest, the Evangeline G. Bovard Award.   |
| 21R8927.2003  | Interest, Carmack Medal Fund  |
| 21R8927.2004  | Interest, Fairbanks Medal Fund.   |
| 21R8927.2005  | Interest, the Ramond Franklin Metcalf Memorial Fund.  |
| 21R8927.2006  | Interest, ETO Quartermaster Foundation, Inc., Fund.   |
| 21R8927.2007  | Interest, the Henry C. McLean Bequest.  |
| 21R8927.2010  | Interest, Alexander McCook Craighead Bequest.   |
| 21R8927.2012  | Interest, Christian A. Zabriskie Fund.  |
| 21R8927.2013  | Interest, the Brigadier General Jeremiah P. Holland Award.  |
| 21R8927.2015  | Interest, Robert F. Stevens Fanwood Foundation.   |
| 21R8927.2016  | The Walter Reed Cancer Research Fund.   |
| 21R8927.2017  | American Legion Grant—Tomb of the Unknown Soldier.  |
| 21R8927.2018  | Interest, Major General Kenyon Joyce Research Award.  |
| 21R8927.2019  | Interest, Richard M. Mason Memorial Fund.   |
| ★21R8927.2020 | Interest, Samuel S. Wilks Memorial Award.   |
| ★21R8927.2021 | Interest, USMA Regimental Room.   |
| ★21R8927.2022 | Interest, Superintendent/Commandant USMA.   |
| ★21R8927.2023 | Interest, US Army Finance Corps Museum.   |
| ★21R8927.2024 | Interest, Mae F. Jantzen Fund to US Army Command and General Staff College. 8930*** <b>DEPOSITS TO SOLDIERS' HOME PERMANENT FUND</b> . The following limitations will be used for administrative purposes only. If collections are received which are not identified below (such as bequests, donations, escheat, or miscellaneous sales), they will be accounted for under 21R8930.4000. Copies of the collection vouchers will be sent to Department 130, US Army Finance and Accounting Center, Indianapolis, IN 46249, so that the amounts may be furnished separately to the United States Soldiers' Home. |
| 21R8930.2000  | Withheld Pay. Deductions from pay to Regular Army enlisted members and warrant officers (24 USC 44a).   |
| 21R8930.3000  | Estates of Deceased Soldiers. All moneys belonging to the estates of deceased soldiers, which may be unclaimed 3 years after death (24 USC 44). Applicable to transfers from Deposit Account 21*6060 Estates of Deceased Soldiers, Regular Army, 19XX. For use by US Army Finance and Accounting Center only.   |
| ★21R8930.4000 | Stoppage, Fines, and Forfeitures. All stoppages or fines adjudged against Regular Army enlisted members and warrant officers by sentence of court-martial or under authority of section 815 of Title 10 (Article 15), over and above any amount that may be due for reimbursement of Government or of individuals; and all forfeitures on account of desertion (24 USC 44).   |

### 9-3. Deposit Fund Accounts—Disbursing Officer. *a. Purpose of accounts.*

(1) These accounts are established to account for receipts which are either—

(a) Held in suspense temporarily and later refunded or paid into some other fund of the Government, or

(b) Held by the Government as banker, or agent, for others, and paid out at the direction of the owner. These funds will not be used to pay salaries, expenses, grants, or other expenditures of the Government.

(2) The accounts cite the fiscal station number assigned the disbursing station. The finance and accounting or disbursing officers use these accounts in maintaining proper and accurate records, preparing reports, and clearing the balances.

*b. Data required.* Collections and disbursements that go with these accounts will be recorded in the Deposit Fund Ledger. The accounting classification will consist of—

(1) Fund (department, fiscal year, account symbol) and limitation.

(2) *Operating Agency.* For the "XX" shown in the accounts below, insert the code of the operating agency having control over the installation making the collection.

(3) *Reimbursement designation.* Include "C" in the accounting classification when amounts to be recorded are collections.

(4) *Source Code.* After operating agency and reimbursement designation (when required), include source code (chap. 5). Also identify the pay appropriation when the transaction applies to IBOP (See AR 37-109).

(5) *Fiscal Station.* Insert the fiscal station number assigned—

(a) To the finance and accounting office, or

(b) For use with disbursing officer deposit funds for division finance officers and mobile finance disbursing sections.

*Example:* S18049 Fort Ritchie, MD.

### GENERAL FUND ACCOUNTS

| <i>Symbol</i> | <i>Title and description</i>  |
|---------------|---|
|               | <b>0100 TAXES</b>   |
| 21F0101.0000  | <b>WITHHELD INDIVIDUAL INCOME AND FICA TAXES</b>  |
|               | <i>a.</i> To account for individual Federal income and FICA taxes withheld from civilian employees' wages and Reserve Officer Candidates (ROTC) other than those taking part in the 3-6 months ADT program authorized by the Reserve Forces Act of 1955, as amended. Also for taxes on cash awards for suggestions by military members. (For other categories of military personnel, see para 9-4.) |
| ★             | <i>b.</i> See AR 37-104-3 for further information on military pay and AR 37-105 for civilian pay.   |
|               | 21F0101      XX-C-*** SXXXXX      Collection account  |
|               | 21F0101      XX SXXXXX      Disbursement account  |
| ★21F0109      | <b>FEDERAL TAX WITHHELD FROM PAYMENTS TO NONRESIDENT ALIENS.</b>  |
|               | 21F0109      XX-C-*** SXXXXX      Collection account  |
|               | 21F0109      XX SXXXXX      Disbursement account  |

### 1900 UNAPPLIED CHARGES

|          |   |
|----------|---|
| ★21X1997 | <b>UNAPPLIED APPROPRIATION FINANCED MATERIEL CHARGES</b>  |
|          | To account for charges or collections, pending adjustment, the final disposition of which cannot be determined at the time of receipt. Funds will be held until transferred.  |
|          | 21X1997      XX SXXXXX  |
| ★21X1998 | <b>UNAPPLIED STOCK FUND CHARGES</b>   |
|          | To account for charges for collections, pending adjustment, the final disposition of which cannot be determined at the time of receipt. Funds will be held until transferred. |
|          | 21X1998      XX SXXXXX  |

### 3800 CLEARING ACCOUNTS

|               |  |
|---------------|--|
| ★21F3875.0111 | <b>BUDGET CLEARING ACCOUNT (SUSPENSE)</b>  |
|               | <i>a.</i> Will be used for unidentified remittances which are presumed to be applicable to budget accounts, but must be held in suspense because the specific appropriation or fund account to be credited is not yet known.   |
|               | <i>b.</i> Will <i>not</i> be used to record laundry and dry cleaning voucher deductions. (See 21F3875.0222, para 9-4).   |
|               | <i>c.</i> May be used to deposit commissary surcharge collections during the month. These will be transferred to 21X8420 32-C S44206 before monthend closing.  |
|               | <i>d.</i> Efforts will be made to have a zero balance at year end.   |
|               | 21F3875.0111      XX-C SXXXXX      Collection account  |
|               | 21F3875.0111      XX SXXXXX      Disbursement account  |
| ★21F3875.1111 | <b>BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY—DISBURSEMENTS</b>  |
|               | To account for proceeds from the sale of recyclable trash and solid waste by Defense Property Disposal Service (DPDS). Deposits will be proceeds for sale, less DPDS expenses. Disbursements and disposition will be in accordance with AR 37-108.   |
|               | 21F3875.1111      XX-C SXXXXX      Collection account  |
|               | 21F3875.1111      XX SXXXXX      Disbursement account  |
| ★21F3875.2461 | <b>BUDGET CLEARING ACCOUNT (SUSPENSE)</b>  |
|               | Receipts from Personnel Parking Facilities Program. This account will be used for deposit of receipts from the federal personnel parking facilities program and for the payment of allowable costs of the program. Net balances remaining in this account will be transferred to miscellaneous receipts account 21R2461. Every effort will be made to have a zero balance at year end. |
|               | 21F3875.2461      XX-C SXXXXX      Collection Account  |
|               | 21F3875.2461      XX SXXXXX      Disbursement Account  |

| <i>Symbol</i>                | <i>Title and description</i>  |                                 |
|------------------------------|---|---------------------------------|
| ★21F3885                     | <b>UNDISTRIBUTED INTRA-GOVERNMENTAL PAYMENTS</b>  |                                 |
|                              | To account for unapplied GSA charges or collections, pending adjustment, the final disposition of which cannot be determined at the time of receipt. Funds are to be held until transferred.  |                                 |
| 21F3885                      | XX SXXXXX   | Collection/Disbursement account |
| <b>DEPOSIT FUND ACCOUNTS</b> |   |                                 |
| <i>Symbol</i>                | <i>Title and description</i>  |                                 |
| ★21X6050                     | <b>EMPLOYEES' PAYROLL ALLOTMENT ACCOUNT, UNITED STATES SAVINGS BONDS</b>  |                                 |
|                              | To account for civilian payroll deductions and for all cash sales of US Savings Bonds (civilian or military).   |                                 |
| 21X6050                      | XX-C*** SXXXXX  | Collection account              |
| 21X6050                      | XX SXXXXX   | Disbursement account            |
| ★21X6069                     | <b>ADVANCES, FEDERAL REPUBLIC OF GERMANY</b>  |                                 |
|                              | Deposits to and disbursements from this account are restricted to US Army International Logistics Center. ATTN: DRSIL-NC-FAI, New Cumberland, PA 17070.   |                                 |
| 21X6069                      | 6A-C*** S86028  | Collection account              |
| 21X6069                      | 6A S36028   | Disbursement account            |
| ★21X6075                     | <b>WITHHELD ALLOTMENTS OF COMPENSATION FOR PAYMENT OF EMPLOYEE ORGANIZATION DUES</b>  |                                 |
|                              | To account for organization dues withheld from employee's compensation (AR 37-105.)   |                                 |
| 21X6075                      | XX-C-*** SXXXXX   | Collection account              |
| 21X6075                      | XX SXXXXX   | Disbursement account            |
| ★21X6083                     | <b>WITHHELD ALLOTMENT OF COMPENSATION FOR CHARITABLE CONTRIBUTIONS</b>  |                                 |
|                              | To account for charitable contributions withheld from individual civilian pay accounts.   |                                 |
| 21X6083                      | XX-C-*** SXXXXX   | Collection account              |
| 21X6083                      | XX SXXXXX   | Disbursement account            |
| ★21X6105                     | <b>WITHHELD EMPLOYEE CONTRIBUTIONS, STATE OR TERRITORIAL RETIREMENT</b>   |                                 |
|                              | To account for amounts withheld from the compensation of civilian employees of the Army National Guard and Air National Guard, which will be remitted to the State or territorial retirement system. (Does not include those employed by the National Guard Bureau, NGB.) |                                 |
| 21X6105                      | XX-C SXXXXX   | Collection account              |
| 21X6105                      | XX SXXXXX   | Disbursement account            |
| ★21X6108                     | <b>EMPLOYER CONTRIBUTIONS, STATE OR TERRITORIAL RETIREMENT</b>  |                                 |
|                              | To account for Federal payments of the employer's share of the cost of retirement systems for civilian employees of the Army National Guard and Air National Guard in accordance with PL 87-224. (Does not include those employed by NGB.)                                |                                 |
| 21X6108                      | XX-C SXXXXX   | Collection account              |
| 21X6108                      | XX SXXXXX   | Disbursement account            |
| ★21X6112                     | <b>WITHHELD EMPLOYEE CONTRIBUTIONS, STATE OR TERRITORIAL DISABILITY BENEFITS</b>  |                                 |
|                              | To account for amounts withheld from the compensation of civilian employees of the Army National Guard and Air National Guard, which will be remitted to the State or territorial disability benefits fund. (Does not include those employed by NGB.)                     |                                 |
| 21X6112                      | XX-C SXXXXX   | Collection account              |
| 21X6112                      | XX SXXXXX   | Disbursement account            |
| ★21X6113                     | <b>WITHHELD EMPLOYEE CONTRIBUTIONS, STATE OR TERRITORIAL DEATH BENEFITS</b>   |                                 |
|                              | To account for amounts withheld from the compensation of civilian employees of the Army National Guard and Air National Guard which will be remitted to the State or territorial death benefits fund. (Does not include those employed by NGB.)                           |                                 |
| 21X6113                      | XX-C SXXXXX   | Collection account              |
| 21X6113                      | XX SXXXXX   | Disbursement account            |
| ★21X6129                     | <b>FOREIGN TAXES WITHHELD</b>   |                                 |
|                              | To account for amounts withheld from Korean nationals for income taxes. Amounts will be in won Korean currency in accordance with the Status of Forces Agreement between the United States and the Republic of Korea government, 9 July 1966.                             |                                 |
| 21X6129                      | XX-C*** SXXXXX  | Collection account              |
| 21X6129                      | XX SXXXXX   | Disbursement account            |
| ★21X6131                     | <b>EMPLOYEE AND EMPLOYER CONTRIBUTIONS, PRIVATE INSURANCE PLANS, DEPARTMENT OF THE ARMY</b>   |                                 |
|                              | To account for premiums (employee and employer contributions) to the USFK Korean employees Medical Insurance Association. (For use only by USAFAC and Korea)  |                                 |

| Symbol        | Title and description   |                      |
|---------------|---|----------------------|
|               | 21X6131 XX-C*** SXXXXX  | Collection account   |
|               | 21X6131 XX SXXXXX   | Disbursement account |
| ★21X6134      | <b>AMOUNTS WITHHELD FOR CIVILIAN PAY ALLOTMENTS</b><br>To account for Civilian Payroll deductions for allotments of pay.  |                      |
|               | 21X6134 XX-C SXXXXX   | Collection account   |
|               | 21X6134 XX SXXXXX   | Disbursement account |
| ★21X6208      | <b>AMOUNTS WITHHELD FOR GROUP LIFE INSURANCE, NATIONAL GUARD MEMBERS</b><br>To account for allotments and their related service charges (37 USC 707). Allotments are for paying the authorized associations and reimbursing army for service charges.   |                      |
|               | 21X6208 XX-C SXXXXX   | Collection account   |
|               | 21X6208 XX SXXXXX   | Disbursement account |
| ★21X6275.1000 | <b>WITHHELD STATE INCOME TAXES</b><br>To account for State and territorial income taxes withheld from civilian employees compensation pending payment to the taxing authority. See paragraph 9-4 for withholding for military personnel.  |                      |
|               | 21X6275.1000 XX-C*** SXXXXX   | Collection account   |
|               | 21X6275.1000 XX SXXXXX  | Disbursement account |
| ★21X6275.2000 | <b>WITHHELD COUNTY INCOME TAXES</b><br>To account for county income taxes withheld from civilian employees' compensation pending payment to the taxing authority.   |                      |
|               | 21X6275.2000 XX-C*** SXXXXX   | Collection account   |
|               | 21X6275.2000 XX SXXXXX  | Disbursement account |
| ★21X6275.3000 | <b>WITHHELD CITY INCOME TAXES</b><br>To account for city income taxes withheld from civilian employees' compensation pending payment to the taxing authority.   |                      |
|               | 21X6275.3000 XX-C*** SXXXXX   | Collection account   |
|               | 21X6275.3000 XX SXXXXX  | Disbursement account |
| ★21X6325      | <b>COUPONS, PETROLEUM, OIL, AND LUBRICANTS</b><br>To account for funds received from sale of coupons for POL to—<br>a. Reimburse Army Stock Fund for the cost of POL sold, and<br>b. Reimburse OMA for administrative costs, including service charges per contract.  |                      |
|               | 21X6325 XX-C SXXXXX   | Collection account   |
|               | 21X6325 XX SXXXXX   | Disbursement account |
| 21X6875       | <b>SUSPENSE, DEPARTMENT OF THE ARMY</b><br>Deposits will be restricted to those collections which cannot be presumed for credit to an appropriate, fund, or receipt account. However, they must be accounted for in a disbursing officer's account (e.g., performance or bid bonds and Federal taxes collected for unofficial communication services).  |                      |
|               | 21X6875 XX-C SXXXXX   | Collection account   |
|               | 21X6875 XX SXXXXX   | Disbursement account |
| 21X6875.1111  | <b>BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY—DISBURSEMENTS</b><br>USAFAC will use this account to record disbursement transactions reported on the Statement of Transactions Data portion of the Accelerated Reporting and Outlay (Expenditures) Data, RCS CSCFA-302 reports which do not meet the fiscal year and basic symbol edits. (Reimbursement designator is "0".) The installation or activity submitting the invalid transaction will make corrections. |                      |
|               | 21X6875.1111 XX SXXXXX  | Disbursement account |
|               | (XX SXXXXX. Cite the operating agency code having control over the installation and the fiscal station number of the disbursing station). For use by USAFAC only.   |                      |
| 21X6875.2222  | <b>BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY—COLLECTIONS</b><br>USAFAC will use this account to record collection transactions reported on the Statement of Transactions Data portion of the Accelerated Reporting and Outlay (Expenditures) Data, RCS CSCFA-302 reports which do not meet the fiscal year and basic symbol edits. (Reimbursement designator is "7".) The installation of activity submitting the invalid transaction must make corrections.     |                      |
|               | 21X6875.2222 XX-C SXXXXX  | Collection account   |
|               | (XX SXXXXX. Cite the operating agency code having control over the installation and the fiscal station number of the disbursing station). For use by the USAFAC only.   |                      |
| 21X6875.3860  | <b>BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY</b><br>To account for proceeds of Defense Property Disposal Service (DPDS) sales for which proper distribution cannot be immediately determined, and to hold bid deposits, term bids, and performance bonds received in connection with DPDS sales.   |                      |
|               | 21X6875.3860 XX-C SXXXXX  | Collection account   |
|               | 21X6875.3860 XX SXXXXX  | Disbursement account |

| <i>Symbol</i> | <i>Title and description</i>   |                      |
|---------------|--|----------------------|
| 21X6875.500*  | <b>SUSPENSE, DEPARTMENT OF THE ARMY, VETERANS EDUCATIONAL ASSISTANCE PROGRAM (VEAP)</b>  |                      |
|               | Transactions will be restricted to cash receipts from soldiers for their contributions to VEAP and to disbursements by Disbursing Officers for forwarding the receipts to USAFAC Centralized Pay Operations. |                      |
|               | 21X6875.5001 XX-C SXXXXX   | Collection account   |
|               | 21X6875.5002 XX SXXXXX   | Disbursement account |
| *21X6875.7777 | <b>BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY</b>  |                      |
|               | To allow DCASR-Atlanta to make pool contract advance payments to Georgia Tech Research Institute.  |                      |
|               | For use by DCASR/Atlanta only.   |                      |
|               | 21X6875.7777 XX-C SXXXXX   | Collection account   |
|               | 21X6875.7777 XX SXXXXX   | Disbursement account |
| 21X6999       | <b>ACCOUNTS PAYABLE, CHECK ISSUE UNDERDRAFTS</b>   |                      |
|               | To pay those entitled to amounts of check issue underdrafts (AR 37-103).   |                      |
|               | 21X6999 XX-CS XXXXX  | Collection account   |
|               | 21X6999 XX SXXXXX  | Disbursement account |

### TRUST FUND ACCOUNTS

| <i>Symbol</i> | <i>Title and description</i>   |  |
|---------------|--|--|
| 21A8825       | <b>DISTRIBUTED RECEIPTS AND OUTLAYS, HEADQUARTERS, DEPARTMENT OF THE ARMY</b>  |  |
|               | To account for the differences between the Statement of Transactions and the Statement of Accountability portions of the Accelerated Reporting of Receipts and Outlays (Expenditures) Data, RCS CSCFA-302. The installation or activity must make corrections. |  |
|               | 21A8825 XX SXXXXX  |  |
|               | (XX SXXXXX Cite the operating agency code having control over the installation and the fiscal station number of the disbursing station.)   |  |

**9-4. Deposit Fund Accounts—Department of the Army. a. Purpose of Accounts.** The Army deposit fund accounts are established to receive and disburse moneys for deposit liabilities where the Army acts as banker or agent for others. Records and balances are maintained at DA level. Finance and accounting officers collect and deposit funds into these accounts. They may make disbursements from some of these accounts while disbursements from other accounts are restricted to DA level or other designees.

**b. Data required.** Collections and disbursements that go with these accounts will be recorded in the Appropriation Revenue Ledger. The accounting classification will consist of—

(1) Appropriation (department, fiscal year, account symbol) and limitation.

(2) Operating agency as shown in the accounts.

(3) Reimbursement designation. Include "C" in the accounting classification when amounts to be recorded are collections.

(4) *Source code.* After operating agency and reimbursement designation (when required), include source code (chap. 5) that identifies the pay appropriation when the transaction applies to IBOP.

(5) *Fiscal station number.* Include the nominal station number S99999 or specific fiscal station number as shown in the account.

### GENERAL FUND ACCOUNTS—ARMY

| <i>Symbol</i> | <i>Title and description</i>  |          |
|---------------|---|----------|
| 21F0101.0111  | <b>WITHHELD INDIVIDUAL INCOME TAXES</b>   |          |
|               | All Federal withheld income taxes that apply to the following:  |          |
|               | 1. Payments made from the JUMPS—Active Army System.   |          |
|               | 2. Payments made for month of separation for pay accounts removed from the JUMPS—Active Army System.                |          |
|               | 3. Do It Yourself (DITY) moves of household goods payments for accounts maintained on the JUMPS—Active Army System. |          |
|               | 21F0101.0111 32-C-***S99999   | Deposits |
| 21F0101.0222  | <b>WITHHELD INDIVIDUAL FICA TAXES</b>   |          |
|               | Member's and Government's contributions for FICA taxes for personnel covered in 21F0101.0111 above.                 |          |
|               | 21F0101.0222 32-C-***S99999   | Deposits |

## Symbol

## Title and description

21F0101.0333

**WITHHELD INDIVIDUAL INCOME TAXES**

All Federal withheld income taxes that apply to the following:

- (1) Payments made from the JUMPS—RC system for Inactive Duty Training (IDT) with pay.
- (2) Payments made to all other Army Reserve Component and ARNG personnel on AT or ADT whose pay accounts are not maintained on the JUMPS—Active Army System.

21F0101.0333 32-C-\*\*\*S99999

Deposits

21F0101.0444

**WITHHELD INDIVIDUAL FICA TAXES**

Member's and Government's contributions for FICA taxes for personnel covered in 21F0101.0333 above, except IDT. FICA taxes are not withheld from personnel on IDT.

21F0101.0444 32-C-\*\*\*S99999

Deposits

**3800 CLEARING ACCOUNTS**

21F3875.0222

**BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY**

This account will be used to record all laundry and drycleaning voucher deductions made and collected by JUMPS—Army. It is for use by USAFAC only, except that disbursing officers may adjust final separation voucher (DA Form 2139) payments.

21F3875.0222 32-C S99999

Deposit account

21F3875.0222 32 S99999

Disbursement account

21F3875.3960

**PROCEEDS OF SALE OF LUMBER AND TIMBER PRODUCTS**

To account for the proceeds from the sale of lumber and timber products. Net sale proceeds are available during the fiscal year of the sale to reimburse OMA appropriation for all expenses of producing of lumber and timber products. Net proceeds which are not transferred to the OMA appropriation will be transferred to Miscellaneous Receipts at DA level.

21F3875.3960 08-C

Collection Account

21F3875.3960 08

Disbursement Account

(Disbursements restricted for use by USAFAC.)

**DEPOSIT FUND ACCOUNTS—ARMY**

## Symbol

## Title and description

21X6001

**PROCEEDS OF SALES OF LOST, ABANDONED, OR UNCLAIMED PERSONAL PROPERTY, ARMY**

To account for proceeds from sale of lost, abandoned, or unclaimed property and cash found with such property when individual ownership is or is not known. Proceeds are for deposit to this account. Cite name of person, if known. Describe property and give date of disposal (10 USC 2475).

21X6001 32-C S99999

Collection account

21X6001 32 S99999

Disbursement account

21X6002

**PERSONAL FUNDS OF DECEASED, MENTALLY INCOMPETENT, OR MISSING PERSONNEL, ARMY**

To account for—

(1) Cash found on persons, other than Regular Army warrant officers and enlisted personnel, dying while subject to military law, and proceeds from the sale of their effects. (Cite name of person and date of death.)

(2) Money found on unknown deceased personnel.

(3) Unapplied balances of class A pay reservations of mentally incompetent and deceased employees of the Army.

(4) Unclaimed money found by itself which is not identified with lost, abandoned, or unclaimed property.

21X6002 32-C S99999

Collection account

21X6002 32 S99999

Disbursement account

92X6010

**PAY OF THE ARMY DEPOSIT FUND**

a. For deposit and repayment of amounts collected from Army military personnel under the Uniformed Services Savings Deposit Program; and for holding and paying accrued interest credited to members' accounts under this program.

b. USAFAC maintains individual depositor accounts.

21X6010 32-C-\*\*\*S99999 Collection account (\*\*\*Show applicable source code that identifies the paying appropriation, AR 37-109)

21X6010 32 S99999

Disbursement account

(For use by USAFAC only).

| <i>Symbol</i> | <i>Title and description</i>  |                      |
|---------------|---|----------------------|
| 21X6031       | <b>EFFECTS OF MENTALLY INCOMPETENT SOLDIERS, UNITED STATES ARMY</b><br>Proceeds from effects of mentally incompetent soldiers to be held in trust to pay claims. (Cite names of soldiers.)  |                      |
| 21X6031       | 32-C S99999   | Collection account   |
| 21X6031       | 32 S99999   | Disbursement account |
|               | (Only USAFAC makes disbursements.)  |                      |
| 21*6060       | <b>ESTATES OF DECEASED SOLDIERS, REGULAR ARMY, 19**</b><br>To account for all moneys due the estates of deceased Regular Army warrant officers and enlisted personnel, and residents of the United States Soldiers' Home dying in military hospitals, when legal representatives or next of kin are not known or cannot be located (para 2-6, AR 638-1). Includes cash found on the deceased, the proceeds from the sale of their effects, and pay allowances due at the date of death. (Cite name and date of death.)  |                      |
| 21*6060       | 32-C S99999   | Collection account   |
| 21*6060       | 32 S99999   | Disbursement account |
| 21X6275.0200  | <b>WITHHELD STATE INCOME TAXES</b><br>To account for State income taxes withheld from military personnel's compensation pending payment to the taxing authority. (This includes members of the Reserve or National Guard components.)   |                      |
| 21X6275.0200  | 32-C S99999   | Collection account   |
| 21X6275.0200  | 32 S99999   | Disbursement account |
|               | (Only USAFAC makes disbursements.)  |                      |
| 21*6763       | <b>GAINS AND DEFICIENCIES ON EXCHANGE TRANSACTIONS, ARMY</b><br>(Current year only (31 USC 492b)<br>To record collections or disbursements that are gains or deficiencies in disbursing officer's accounts of the Army from exchanges in US and foreign currency and coin, checks, bills of exchange, and other instruments (chap. 12, AR 37-103). At Operating Agency 20, USAFAC, Dept 130, the balance in this deposit account at fiscal year end, if a net gain (gain in excess of losses) is transferred to general fund (miscellaneous) receipt account 21R1680 Gain by Exchange. If the balance is a net loss (losses in excess of gains), the net is chargeable to 21*2020 Operating Agency 20 AMSCO 951212.90000. |                      |
| 21*6763       | 20-C S99999   | Collection account   |
| 21*6763       | 20 S99999   | Disbursement account |

**9-5. Treasury Accounts. The following are Treasury accounts.**

**GENERAL FUND ACCOUNT—TREASURY**

| <i>Symbol</i> | <i>Title and description</i>  |                      |
|---------------|---|----------------------|
| 20X1807       | <b>REFUND OF MONEYS ERRONEOUSLY RECEIVED AND COVERED</b><br>Payment of claims for an item transferred to miscellaneous receipt account 21R1060 Forfeitures of unclaimed money and property (31 USC 725p and p-1). |                      |
| 20X1807       | 20 S99999   | Disbursement account |
|               | (For USAFAC use only.)  |                      |

**DEPOSIT FUND ACCOUNTS—TREASURY**

| <i>Symbol</i> | <i>Title and description</i>   |                      |
|---------------|--|----------------------|
| 20X6045       | <b>PROCEEDS AND PAYMENTS OF CERTAIN UNPAID CHECKS</b><br>To transfer the proceeds of uncurrent checks from the checking accounts. (These are checks in checking accounts under which they were drawn that remain unpaid for 1 full fiscal year after they were issued.)  |                      |
| 20X6045       | 20C S99999   | Collection account   |
| 20X6045       | 20 S99999  | Disbursement account |
| 20X6133       | <b>PAYMENT OF UNCLAIMED MONEY</b><br>To hold money in trust for rightful owners (as received by Government agencies from outside sources). Deposits to this account will be to clear items from trust and deposit fund accounts that are \$5 or more and have been held for more than 1 year but cannot be refunded because the individual cannot be located (31 USC Code 725p and p-1). Items to be cleared from trust and deposit fund accounts and transferred to this account must meet all the following:<br>a. Amount is \$5 or more.<br>b. A refund, or claim, would be absolutely justified.<br>c. There is no doubt as to legal ownership of the funds. |                      |

## Symbol

## Title and description

d. A named individual, business, or other entity can be identified with the item.

e. Location of individual is unknown.

20X6133 20-C S99999

20X6133 20 S99999

(For use by the USAFAC only.)

Collection account  
Disbursement account

## 9-6. Office of Personnel Management account.

## TRUST FUND ACCOUNT

## Symbol

## Title and description

24X8135.8000 CIVIL SERVICE RETIREMENT AND DISABILITY FUND, OFFICE OF PERSONNEL MANAGEMENT

24X8135.8000 XX-C S66666

24X8135.8000 XX S66666

## 9-7. Trust fund appropriations. The following are trust funds and applicable limitations:

## TRUST FUND ACCOUNTS

## Symbol

## Title and description

21X8063.\*\*\*\* BEQUEST OF MAJOR GENERAL FRED C. AINSWORTH, LIBRARY, WALTER REED ARMY MEDICAL CENTER

21X8063.0000 For purchase of supplies and equipment for the library at Walter Reed Army Medical Center, Washington, DC (49 Stat 287).

21X8063.0088 Purchase of Securities. (For USAFAC only.)

21X8963.0098 Sale of Securities. (For USAFAC only.)

21X8420 SURCHARGE COLLECTIONS, SALES OF COMMISSARY STORES, ARMY

To account for surcharges (collections on commissary store sales (65 Stat 449)). (Note: SurchARGE collections may be deposited to 21F3875.0111 during the month and transferred to this account before the end of the month).

Deposit account Disbursement account

21X8420 26-C S44206 21X8420 26 S44206

(For use by US Troop Support Agency, Fort Lee, VA 23801 only, as authorized by Deputy Chief of Staff for Logistics (DCSLOG-SMT) and Defense Contract Administration Service Regional Offices (DCASRs) for contracts that they administer.)

21X8927.\*\*\*\* DEPARTMENT OF THE ARMY GENERAL GIFT FUND

Administrative limitations:

21X8927.0000 All gifts not specifically identified below.

21X8927.0001 *The Clair T. Budge Award.* (For use by USAFAC and the US Army Health Services Command (HSC) only.)

21X8927.0002 *The Evangeline G. Bovard Award.* (For use by USAFAC and HSC only.)

21X8927.0003 *Cormack Medal Fund.* (For use by USAFAC and HSC only.)

21X8927.0004 *Fairbanks Medal Fund.* (For use by USAFAC and HSC only.)

21X8927.0005 *The Raymond Franklin Metcalfe Memorial Fund.* (For use by USAFAC and HSC only.)

21X8927.0006 *ETO Quartermaster Foundation, Inc., Fund.* (For use by USAFAC, the Finance and Accounts Office, Fort Lee, VA, and TRADOC only.)

21X8927.0007 *Henry C. McLean Bequest.* (For use by USAFAC and USMA only.)

21X8927.0010 *Alexander McCook Craighead Bequest.* (For use by USAFAC and USMA only.)

21X8927.0012 *Christian A. Zabriskie Fund.* (For use by USAFAC and USMA only.)

21X8927.0013 *The Brigadier General Jeremiah P. Holland Award.* (For use by USAFAC, TRADOC and Fort McClellan, AL only.)

21X8927.0015 *Robert F. Stevens Fanwood Foundation Fund.* (For use by USAFAC and the Chief of Military History only.)

21X8927.0016 *The Walter Reed Cancer Research Fund.* (For use by USAFAC and HSC only.)

21X8927.0017 *American Legion Grant—Tomb of the Unknown Soldier.* (For use by USAFAC and the Adjutant General only.)

| Symbol        | Title and description  |
|---------------|--|
| 21X8927.0018  | <i>Major General Kenyon Joyce Research Award.</i> The annual cash award to a resident or fellow of the medical/dental corps in recognition of a research paper. (For use by USAFAC and HSC only.)  |
| 21X8927.0019  | <i>Richard M. Mason Memorial Fund.</i> The annual cash award to an outstanding intern in recognition of professional excellence. (For use by USAFAC and HSC only.)   |
| ★21X8927.0020 | <i>Samuel S. Wilks Memorial Award.</i> An annual cash award in recognition of outstanding contributions to statistical methodologies in Army research, development, and testing. (For use by USAFAC and DARCOM only.)                    |
| ★21X8927.0021 | <i>USMA Regimental Room.</i> Funds donated for the purpose of maintaining the Regimental Room at the USMA. (For use by USAFAC and USMA only.)  |
| ★21X8927.0022 | <i>Superintendent/Commandant USMA.</i> Funds donated for the purpose of providing for official expenses of the Superintendent and the Commandant of the USMA not otherwise covered by existing funds. (For use by USAFAC and USMA only.) |
| ★21X8927.0023 | <i>US Army Finance Corps Museum.</i> Funds donated for maintenance and display of appropriate documents. (For use by USAFAC and US Army Finance Corps Museum only.)  |
| ★21X8927.0024 | <i>Mae F. Jantzen Fund to US Army Command and General Staff College (USACGSC).</i> Funds donated for use by the USACGSC. (For use by USAFAC and USACGSC only.)   |
| 21X8927.0088  | <i>Purchase of Investments.</i> (For use by USAFAC only.)  |
| 21X8927.0098  | <i>Redemption of Investments.</i> (For use by USAFAC only.)  |

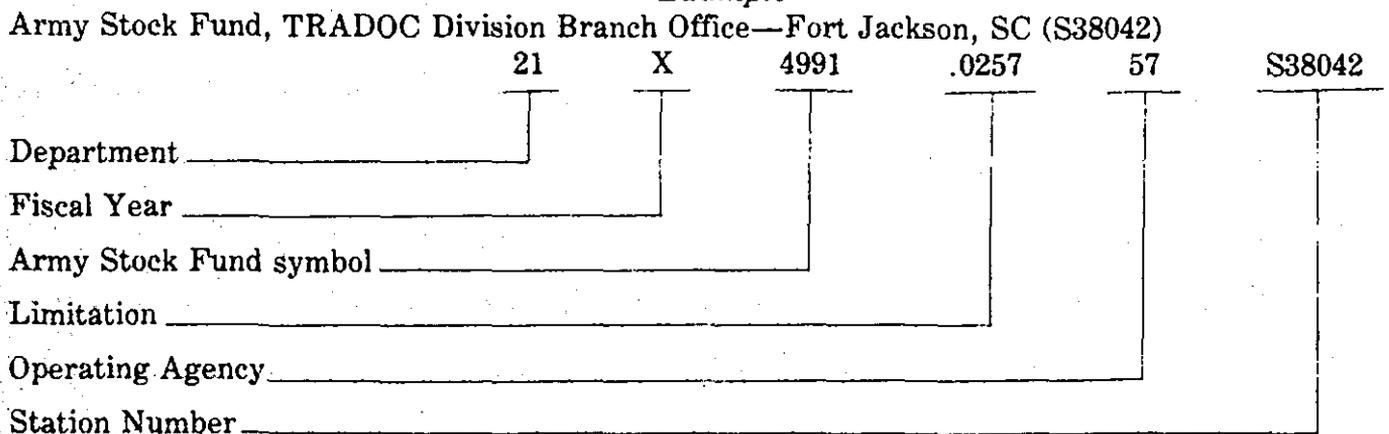
9-8. **Army Stock Fund.** *a. Statutory and general provisions.* Under the provisions of 10 USC 2208, the Secretary of Defense may set up working capital funds for each of the military departments. Appropriation symbol 21X4991 identifies the Army Stock Fund. The account is a revolving fund used to finance the procurement and inventories of materiel (and authorized expenses) held for resale to authorized customers. The proceeds from the sales (reimbursements) will be credited to the same account from which the items were procured. They will be immediately available to the responsible office for disbursement for new purchases if within approved allocation of funds.

*b. Identification of stock fund divisions.* Divisions of the Army Stock Fund, established to finance the procurement of inventories of materiel and authorized expenses, are identified by a 4-digit administrative limitation suffix. (Example: 21X4991.0257 (TRADOC Division).)

*c. Accounting classification for disbursements.* The accounting classification for all disbursements processed for the Army Stock Fund will show—

- (1) 21X4991 with the applicable 4-digit limitation.
- (2) Operating agency.
- (3) Station number.
- (4) IBOP data, when required.

*Example*



*d. Accounting classification for reimbursements.* The accounting classification for all reimbursements processed for the Army Stock Fund will show—

- (1) 21X4991 with the applicable 4-digit limitation.
- (2) Operating agency.

- (3) Reimbursement designation.
- (4) Reimbursement source code.
- (5) Station number.
- (6) IBOP data, when required.

*Example*

Army Stock Fund, US Army Commissary Resale Division (USACORD), Field Office-Southeast, Fort Lee, VA (S44055)

|                                 |    |   |      |       |          |        |
|---------------------------------|----|---|------|-------|----------|--------|
|                                 | 21 | X | 4991 | .0832 | 26-C-220 | S44055 |
| Department _____                |    |   |      |       |          |        |
| Fiscal Year _____               |    |   |      |       |          |        |
| Army Stock Fund symbol _____    |    |   |      |       |          |        |
| Limitation _____                |    |   |      |       |          |        |
| Operating Agency _____          |    |   |      |       |          |        |
| Reimbursement Designator _____  |    |   |      |       |          |        |
| Reimbursement Source Code _____ |    |   |      |       |          |        |
| Station Number _____            |    |   |      |       |          |        |

*e. Installation making collections.* The following must be included in the account classification when collecting from Army Stock Fund divisions not located on that installation:

- (1) The 5-digit fiscal station number of the Army Stock Fund installation or installation rendering fiscal and disbursing service to the stock fund branch; and
- (2) The related administrative limitation (cash account.)

*f. Use of certain control limitations.* Administrative limitations such as .0600, .06AX, .06CX, .0700, are control limitations only. They will not be used on obligation, disbursement, collection, and adjustment documents. These accounts, when listed below, are prefixed with "d." These control limitations are used at operating agency level for cash allocation and withdrawal transactions.

*★g. Unallocated reserve of cash.* Administrative limitation .0100 is restricted for use by HQDA only. This limitation will not be used on obligation and disbursement documents. This account is affected by the following documents:

- (1) The receipt of direct appropriations.
- (2) Transfers to the Treasury and to appropriations.
- (3) Allocations and withdrawals between the unallocated reserve and home or subhome offices of the Army Stock Fund Divisions.

*h. IBOP accounting and reporting.* The following projects will be cited on vouchers and other documents when transactions involving subsistence, petroleum, oil and lubricants, and other materials and supplies of the stock fund are IBOP transactions (AR 37-109):

- P1613—Army Stock Fund Petroleum, Oil and Lubricants
- P1624—Army Stock Fund Commissary Subsistence
- P1699—Army Stock Fund—All Other

**ARMY STOCK FUND ACCOUNTS**

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| ★21X4991.0100 | Unallocated Reserve of Cash (For use by HQDA only.)<br>For the receipt and issuance of all transaction documents affecting Army Stock Fund cash at HQDA.       |
| ★21X4991.0103 | Excess Transportation Charges. (For use by HQDA only.) For the collection of refunds from GSA of excess transportation charges identified by rate audit.       |
| 21X4991.0220  | Defense Supply Service—Washington (DSS-W) Division (OA 22)<br>For the purchase of expendable supplies and nonexpendable equipment for Headquarters, Department |

## Symbol

## Title and description

- of Defense, Department of the Army, Department of the Air Force, and Field agencies within the USA Military District of Washington.
- 21X4991.0257 TRADOC Division (OA 57)  
 For use on all disbursement, collection, and adjustment vouchers, when transactions apply to TRADOC Division Stock Fund.  
*Home Office:*  
 Headquarters, US Army Training and Doctrine Command (TRADOC), Fort Monroe, VA.  
*Branch Offices:*  
 Carlisle Barracks, PA, S36004  
 Fort Belvoir, VA, S44008  
 Fort Benning, GA, S09038  
 Fort Benjamin Harrison, IN, S12102  
 Fort Bliss, TX, S41014  
 Fort Dix, NJ, S28013  
 Fort Eustis, VA, S44019  
 Fort Gordon, GA, S09057  
 Fort Jackson, SC, S38042  
 Fort Knox, KY, S15014  
 Fort Leavenworth, KS, S14021  
 Fort Lee, VA, S44055  
 Fort Leonard Wood, MO, S23037  
 Fort McClellan, AL, S01088  
 Fort Monroe, VA, S44036  
 Fort Rucker, AL, S01044  
 Fort Sill, OK, S34031  
 US Military Academy, West Point, NY, S30145  
 USA Military District of Washington, Fort Myer, VA, S49079
- 21X4991.0276 US Army Forces Command (FORSCOM) Division (OA 76)  
 For use on all disbursement, collection, and adjustment vouchers when transactions apply to FORSCOM Division Stock Fund.  
*Home Office:*  
 Headquarters, US Army Forces Command (FORSCOM), Fort McPherson, GA  
*Branch Offices:*  
 ★Fort Amador, Panama, S96519  
 Fort Bragg, NC, S31001  
 Fort Campbell, KY, S15056  
 Fort Carson, CO, S05010  
 Fort Devens, MA, S19035  
 Fort Drum, NY, S30356  
 Fort George G. Meade, MD, S18043  
 Fort Hood, TX, S41093  
 ★Fort Irwin, CA S04013  
 Fort Lewis, WA, S45016  
 Fort McCoy, WI, S47018  
 Fort McPherson, GA, S09177  
 Fort Ord, CA, S04351  
 Fort Polk, LA, S16027  
 Presidio of San Francisco, CA, S04142  
 Fort Richardson, AK, S95523  
 Fort Riley, KS, S14040  
 Fort Sam Houston, TX, S41133  
 Fort Sheridan, IL, S11074  
 Fort Stewart, GA, S09076  
 Fort Indiantown Gap, PA, S36018
- 21X4991.0381 US Army Europe (USAREUR) Division (OA 89)  
 For use on all disbursement, collection, and adjustment vouchers.  
*Home Office:*  
 ★Headquarters, US Army Europe and 7th Army, Heidelberg, Germany (OA 89).  
 ★*Branch Offices:*  
 Theater Materiel Management Center, Zweibruecken, Germany.  
 US Army Medical Materiel Center, Pirmasens, Germany.

## Symbol

## Title and description

- Headquarters V Corps, Frankfurt, Germany.  
 Headquarters VII Corps, Stuttgart, Germany.  
 Headquarters, 21st Support Command, Kaiserslautern, Germany.  
 Southern European Task Force, Livorno, Italy.
- 21X4991.0477 US Army Japan (USARJ) Division (OA 77).  
 For use on all disbursement, collection, and adjustment vouchers.  
*Home Office:*  
 Headquarters, US Army Japan, Camp Zama, Japan (also functions as Branch Office).
- 21X4991.0478 US Army Eight (USAEIGHT) Division (OA 78)  
 For use on all disbursement, collection and adjustment vouchers.  
 ★*Home Office:*  
 Headquarters, US Army Eight, Seoul, Korea.  
 ★*Branch Offices:*  
 19th Support Command, Taegu, Korea.  
 Medical Materiel Support Activity, Yongson, Korea.
- 21X4991.0482 US Army Western Command (OA 82)  
*Home Office:*  
 Headquarters US Army Western Command, Fort Shafter, HI 96858 (also functions as Branch Office).
- 21X4991.0061 US ARMY MEDICAL MATERIEL AGENCY, FREDERICK, MARYLAND  
 21701—SUBHOME OFFICE (OA 06)  
 Medical—Dental Materiel  
 For use on all items in FCS Group 65 and also other equipment, instruments, and supplies designated primarily for use in Medical, Dental, or Veterinary Programs of one or more of the military services.
- 21X4991.(0600) US ARMY MATERIEL DEVELOPMENT AND READINESS COMMAND (DARCOM) DIVISION  
 Limitations listed below for use on all disbursement, collection, and adjustment vouchers in lieu of .0600.  
*Home Office:*  
 Headquarters, US Army Materiel Development and Readiness Command, Alexandria, VA 22333 (OA 6A)  
*Subhome Offices:*
- 21X4991.(06AX) US ARMY MATERIEL DEVELOPMENT AND READINESS COMMAND, ALEXANDRIA, VA 22333  
 SUBHOME OFFICE (OA 6A)  
 Limitations listed below for use on disbursement, collection, and adjustment vouchers in lieu of .06AX.
- 21X4991.06AF Petroleum and Allied Products  
 DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AG Electronics Materiel  
 DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AH Ground Forces Support Materiel  
 DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- ★21X4991.06AK Clothing and Textiles  
 DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AL General Supplies  
 DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AM Subsistence  
 DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AN Industrial Supplies  
 DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.(06BX) US ARMY TROOP SUPPORT COMMAND, ST. LOUIS, MO 63120—SUBHOME OFFICE (OA 6B)  
 Limitations listed below for use on disbursement, collection, and adjustment vouchers in lieu of .06BX.
- 21X4991.06B1 Ground Forces Support Materiel  
 Railroad right of way materials and supplies; locomotive and rail car accessories, repair parts, components and track material; ships, boats, derdges, barges and special purpose vessels accessories, rigging, repair parts and components; and heavy duty machinery, construction materials and supplies, accessories, repair parts, rigging and components used in mapping and altering natural resources and making improvements.

| <i>Symbol</i>   | <i>Title and description</i>   |
|-----------------|--|
| 21X4991.06B2    | General Supplies<br>Miscellaneous housekeeping, field, and administrative supplies, quarters and office furniture, and service equipment for the Service Item Control Centers (SICC).  |
| 21X4991.06B3    | Clothing and Textiles<br>Clothing, footwear, accessories, individual equipment, flags, tentage, textiles, including leather and furs for SICC.   |
| 21X4991.06B4    | Ground Forces Support Materiel<br>DLS/GSA managed items only for DARCOM.   |
| 21X4991.06B5    | Petroleum and Allied Products<br>Petroleum fuels, lubricants, and allied products, including petroleum based chemicals and products, and containers, for SICC.   |
| 21X4991.06B6    | Subsistence<br>Perishable and nonperishable food items and brand name resale items.  |
| 21X4991.06B7    | Industrial Supplies<br>Bearings, screws, bolts, nuts, nails, packing and gasket materials, and miscellaneous hardware, for SICC.   |
| 21X4991.06C4    | US ARMY AVIATION COMMAND, ST. LOUIS, MO 63166—SUBHOME OFFICE (OA 6C)<br>Air Materiel-Aerial delivery equipment, personnel parachutes, cargo parachutes, cargo parachutes, and ancillary equipment and repair parts; and aircraft secondary items and repair parts.   |
| *21X4491.(06CX) | US ARMY TROOP SUPPORT AND AVIATION MATERIEL READINESS COMMAND, ST. LOUIS MO 63120—SUBHOME OFFICE (OA 6C)<br>Limitations listed below for use on disbursement, collection, and adjustment vouchers in lieu of .06CX.  |
| 21X4991.06C1    | Ground Forces Support Materiel<br>Railroad right of way materiel and supplies, locomotive and rail car accessories, repair parts, components and track materiel; ships, boats, dredges, barges and special purpose vessels accessories, rigging, repair parts, and components; heavy duty machinery, construction materials and supplies, accessories, repair parts, rigging and components used in mapping and altering natural resources and making improvements; aerial delivery equipment, personnel parachutes, cargo parachutes and ancillary equipment and repair parts; and aircraft secondary items and repair parts. |
| 21X4991.06C2    | General Supplies<br>Miscellaneous housekeeping, field and administrative supplies, quarters and office furniture, and service equipment for SICC.  |
| 21X4991.06C3    | Ground Forces Support Materiel<br>DLA/GSA managed items only for DARCOM.   |
| 21X4991.06C5    | Petroleum and Allied Products<br>Petroleum fuels, lubricants, and allied products, including petroleum based chemicals and products, and containers, for SICC.   |
| 21X4991.06C6    | Industrial Supplies<br>Bearings, screws, bolts, nuts, nails, packing and gasket materials, and miscellaneous hardware, for SICC.   |
| 21X4991.06C7    | Clothing and Textiles<br>Clothing, footwear, accessories, individual equipment, flags, tentage, and textiles, including leather and furs, for SICC.  |
| 21X4991.06C8    | Subsistence<br>Perishable and nonperishable food items and brand name resale items.  |
| ★21X4991.06C9   | Electronics Materiel   |
| 21X4991.06D3    | US ARMY TANK AUTOMOTIVE MATERIEL READINESS COMMAND (TARCOM), WARREN MI 48090—SUBHOME OFFICE (OA 6D)<br>Tank and Automotive Materiel: Equipment, supplies, and spare parts for tactical and support vehicles, tanks, and combat vehicles.   |
| 21X4991.0620    | US ARMY COMMUNICATIONS AND ELECTRONIC MATERIEL READINESS COMMAND (CERCOM)—FORT MONMOUTH, NJ 07703—SUBHOME OFFICE (OA 62) (formerly US ARMY ELECTRONICS COMMAND (ECOM)).<br>Electronics Materiel: Electronics, communications, meteorological, photographic repair parts, equipment, and supply items.  |
| 21X4991.0630    | US ARMY MISSILE COMMAND (MICOM), REDSTONE ARSENAL, AL 35809—SUBHOME OFFICE (OA 63)<br>Missile Materiel: Repair parts for surface-to-air and surface-to-surface missile systems and related ground support equipment.   |

| <i>Symbol</i>   | <i>Title and description</i>   |
|-----------------|--|
| 21X4991.0650    | <p>US ARMY ARMAMENT MATERIEL READINESS COMMAND (ARRCOM), ROCK ISLAND, IL 61201—SUBHOME OFFICE (OA 65)</p> <p>Weapons, Special Weapons, and Chemical and Fire Control Materiel: Repair parts and supplies for conventional weapons systems and fire control; tools and equipment for conventional and special weapons systems, fire control, tactical and support vehicles, tanks and combat vehicles, special weapons repair parts, tools and equipment in support of nuclear weapons (other than ammunition components); and chemical repair parts, supplies, and equipment, including protective and decontaminating materiel.</p>   |
| 21X4991.07A3    | <p>US ARMY COMMUNICATIONS COMMAND, FORT HUACHUCA, AZ 85613—SUBHOME OFFICE (OA 03).</p> <p><i>Branch Offices:</i></p> <p>US Army Communications Command Facility, Fort Ritchie, MD, S18049<br/>US Army Communications Command Facility, Fort Huachuca, AZ, S02086</p>   |
| 21X4991.0725    | <p>US ARMY INTELLIGENCE AND SECURITY COMMAND, ARLINGTON HALL STATION, ARLINGTON, VA 22212—SUBHOME OFFICE (OA 25)</p> <p>(Also functions as branch office.)</p>   |
| *21X4991.(0700) | <p>US ARMY MATERIEL DEVELOPMENT AND READINESS COMMAND (DARCOM) INSTALLATIONS DIVISION</p> <p>Limitations listed below for use on all disbursement, collection, and adjustment vouchers in lieu of .0700.</p> <p><i>Home Office:</i></p> <p>Headquarters, US Army Materiel Development and Readiness Command, Alexandria, VA 22333 (OA 6A).</p> <p><i>Subhome Offices:</i></p>  |
| 21X4991.076A    | <p>HEADQUARTERS US ARMY MATERIEL DEVELOPMENT AND READINESS COMMAND, ALEXANDRIA, VA 22333—DEPOT SUBHOME OFFICE (OA 6A)</p> <p><i>Branch Office:</i></p> <p>*US Army Maintenance Plant, Mainz, Germany, S91587<br/>*Anniston Army Depot, Anniston, AL, S01002<br/>*New Cumberland Army Depot, New Cumberland, PA, S36028<br/>*Sacramento Army Depot, Sacramento, CA, S04170<br/>Seneca Army Depot, Romulus, NY, S30121<br/>Sharpe Army Depot, Lathrop, CA, S04468<br/>*Sierra Army Depot, Herlong, CA, S04036<br/>*Tobyhanna Army Depot, Tobyhanna, PA, S36237<br/>*US Army Depot, Corpus Christi, TX, S41457</p> <p>*Effective 1 October 77, to be removed from DARCOM Installations Division, Army Stock Fund, and incorporated into DARCOM, Army Industrial Fund.</p> |
| 21X4991.076C    | <p>US ARMY AVIATION SYSTEMS COMMAND, ST. LOUIS, MO 63166—SUBHOME OFFICE (OA 6C)</p> <p><i>Branch Office:</i></p> <p>HQ Installation Support Activity, St. Louis, MO, S23204</p>  |
| 21X4991.076D    | <p>US ARMY TANK AUTOMOTIVE MATERIEL READINESS COMMAND (TARCOM) (DETROIT ARSENAL), WARREN, MI 48090—SUBHOME OFFICE (OA 6D)</p> <p><i>Branch Office:</i></p> <p>US Army Tank Automotive Center (Detroit Arsenal), Warren, MI, S20113</p>   |
| 21X4991.0761    | <p>HEADQUARTERS, US ARMY NATICK RESEARCH AND DEVELOPMENT COMMAND, NATICK, MA 07160(OA 6N)</p> <p><i>Branch Office:</i></p> <p>Natick Research and Development Command, US Army, Natick, MA, S19129</p>   |
| 21X4991.0762    | <p>US ARMY COMMUNICATION AND ELECTRONIC MATERIEL READINESS COMMAND, FORT MONMOUTH, NJ 07703—SUBHOME OFFICE (OA 62)</p> <p><i>Branch Office:</i></p> <p>Fort Monmouth, NJ S28043</p>  |
| 21X4991.0767    | <p>US ARMY TEST AND EVALUATION COMMAND, ABERDEEN, MD 21005—SUBHOME OFFICE (OA 67)</p> <p><i>Branch Offices:</i></p> <p>Jefferson Proving Ground, Madison, IN, S12040<br/>White Sands Missile Range, White Sands, NM, S29040<br/>Yuma Proving Ground, Yuma, AZ, S02083<br/>Aberdeen Proving Ground, Aberdeen, MD, S18001<br/>Dugway Proving Ground, Dugway, UT, S42007</p>  |

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21X4991.0774  | <p><b>HEADQUARTERS HEALTH SERVICES COMMAND, FORT SAM HOUSTON, TX—SUBHOME OFFICE (OA 74)</b></p> <p><i>Branch Offices:</i></p> <p>Fitzsimons Army Medical Center, Denver, CO, S05015<br/>           Walter Reed Army Medical Center, Washington, DC, S49024<br/>           US Army Optical Activity, Sharpe Army Depot, Lathrop, CA, S04468<br/>           Fort Detrick, Frederick, MD, S18064</p>  |
| 21X4991.0832  | <p><b>US ARMY COMMISSARY RESALE DIVISION (CORDASF) (OA 26)</b></p> <p>Together with field office fiscal station number, for use on all disbursement, collection, and adjustment vouchers.</p> <p><i>Home Office:</i></p> <p>Headquarters, US Army Troop Support Agency, Fort Lee, VA (OA 26)</p> <p><i>Branch Office:</i></p> <p>Field Office, Northeast, Fort Meade, MD, S18043</p> <p><i>Commissary Sales Stores:</i></p> <p>Aberdeen PG, MD<br/>           Fort Belvoir, VA<br/>           Cameron Station, VA<br/>           Carlisle Barracks, PA<br/>           Fort Devens, MA<br/>           Edgewood Arsenal, MD<br/>           Fort Hamilton, NY<br/>           Fort Drum, NY<br/>           Fort McNair, Washington, DC<br/>           Fort Meade, MD<br/>           Fort Monmouth, NJ<br/>           Fort Myer, VA<br/>           New Cumberland, PA<br/>           Oakdale Spt Det, PA<br/>           Picatinny, NJ<br/>           Fort Richie, MD<br/>           Seneca AD, NY<br/>           Stewart Airfield, NY<br/>           Tobyhanna AD, NY<br/>           Vint Hill Farms, VA<br/>           Walter Reed, Washington DC<br/>           West Point, NY</p> <p>Field Office, Southeast, Fort Lee, VA, S44055</p> <p><i>Commissary Sales Stores:</i></p> <p>Fort Benning, GA<br/>           Fort Bragg, NC<br/>           Fort Buchanan, PR<br/>           ★Camp Merrill, GA<br/>           Fort Campbell, KY<br/>           Defense General Supply Center, Richmond, VA<br/>           Fort Eustis, VA<br/>           Fort Gillem, GA<br/>           Fort Gordon, GA<br/>           Hunter AFB, GA<br/>           Fort Jackson, SC<br/>           Fort Knox, KY<br/>           Fort Lee, VA<br/>           Lexington-Blue Grass, KY<br/>           Fort McClellan, AL<br/>           Fort McPherson, GA<br/>           Fort Monroe, VA<br/>           Redstone Arsenal, AL<br/>           Fort Rucker, AL<br/>           Fort Stewart, GA</p> <p>Field Office, Midwest, Fort Sam Houston, TX, S41113</p> |

*Symbol**Title and description**Commissary Sales Stores*

★Balboa, Panama  
 ★Coco Solo, Panama  
 Fort Benjamin Harrison, IN  
 Fort Bliss, TX  
 Fort Carson, CO  
 Corozal Canal Zone  
 Fitzsimons, CO  
 Granite City, IL  
 Fort Gulick, CZ  
 Fort Hood, TX  
 Kobbe/Howard, CZ  
 Fort Leavenworth, KS  
 Fort Leonard Wood, MO  
 Fort Polk, LA  
 Rock Island, IL  
 Fort Riley, KS  
 Fort Sam Houston, TX  
 Schilling Manor, KS  
 Selfridge ANG, MI  
 Fort Sheridan, IL  
 Fort Sill, OK  
 White Sands, NM  
 Field Office, Western, Fort Lewis, WA, S45016

*Commissary Sales Stores*

Dugway PG, UT  
 Fort Greely, AK  
 Fort Huachuca, AZ  
 ★Fort Irwin, CA  
 Fort Lewis, WA  
 Oakland Army Base, CA  
 Fort Ord, CA  
 Presidio of San Francisco, CA  
 Pusan, Korea  
 Fort Richardson, AK  
 Sagamiara, Japan  
 Schofield Barracks, HI  
 Sierra AD, CA  
 Taegu, Korea  
 Fort Wainwright, AK  
 Yongsan, Korea  
 Yuma Proving Ground, AZ  
 ★Field Office, Europe, Zwiebruecken, Germany (Finance and Accounting Office, APO NY 09052), S91052

*Commissary Sales Stores*

Amerg, Germany  
 Ansbach, Germany  
 Anschaffenburg, Germany  
 Augsburg, Germany  
 Bad Aibling, Germany  
 Bad Hersfeld, Germany  
 Bad Kissengen, Germany  
 Bad Krueznach, Germany  
 Bad Nauheim, Germany  
 Bad Toelz, Germany  
 Bamberg, Germany  
 ★Baumholder, Germany  
 Berchtesgaden, Germany  
 Berlin, Germany  
 Bindlach, Germany  
 Bremerhaven, Germany

| <i>Symbol</i>               | <i>Title and description</i> |
|-----------------------------|------------------------------|
| ★Cairo, Egypt               |                              |
| Chievres, Belgium           |                              |
| Crailsheim, Germany         |                              |
| Darmstadt, Germany          |                              |
| Dhahran, Saudi Arabia       |                              |
| Erlangen, Germany           |                              |
| Frankfurt, Germany          |                              |
| Fuerth, Germany             |                              |
| Fulda, Germany              |                              |
| Garmisch, Germany           |                              |
| Gelnhausen, Germany         |                              |
| Giessen, Germany            |                              |
| Goeppingen, Germany         |                              |
| Grafenwoehr, Germany        |                              |
| Hanau, Germany              |                              |
| Harrogate, England          |                              |
| Heidelberg, Germany         |                              |
| Heilbronn, Germany          |                              |
| Hohenfels, Germany          |                              |
| Idar Oberstein, Germany     |                              |
| Illesheim, Germany          |                              |
| ★Jidda, Saudi Arabia        |                              |
| Karlsruhe, Germany          |                              |
| Kelly Barracks, Germany     |                              |
| Kitzingen, Germany          |                              |
| ★Livorno, Italy             |                              |
| Ludwigsburg, Germany        |                              |
| Mainz, Germany              |                              |
| Mannheim, Germany           |                              |
| Munich, Germany             |                              |
| New Ulm, Germany            |                              |
| Patch Barracks, Germany     |                              |
| Pirmassens, Germany         |                              |
| Riyadh, Saudi Arabia        |                              |
| Robinson Barracks, Germany  |                              |
| ★Schinnen, Netherlands      |                              |
| Schwaebisch Gmuend, Germany |                              |
| Schwaebisch Hall, Germany   |                              |
| Schweinfurt, Germany        |                              |
| Vicenza, Italy              |                              |
| Weisbaden, Germany          |                              |
| Wertheim, Germany           |                              |
| Wildflecken, Germany        |                              |
| Worms, Germany              |                              |
| Wuerzburg, Germany          |                              |
| Zweibruecken, Germany       |                              |

**9-9. Merged (M) appropriation.** *a. Purpose of accounts.* Merged (M) appropriation accounts are used in making payments, collections, and adjustments against closed (lapsed) appropriation accounts. The accounting classification to be shown on vouchers and other documents will be the merged "M" account symbol, 2-digit operating agency code, fiscal station number, and IBOP data, when applicable. For collections identified with appropriation reimbursements, designation "C" and source code will also be shown. For special data required under OMA, see 21M2020 in *b* below.

*b. "M" accounts, general fund appropriations.* The "M" accounts below have been assigned for the payment of obligations and collection of accounts receivable.

| <i>Symbol</i> | <i>Title and description</i>  |
|---------------|---|
| 21M1705       | NATIONAL BOARD FOR THE PROMOTION OF RIFLE PRACTICE, ARMY, PRIOR YEARS |
| 21M1805       | SALARIES AND EXPENSES, CEMETERIAL EXPENSES, ARMY, PRIOR YEARS.        |

| <i>Symbol</i>   | <i>Title and description</i>                                   |
|---|--|
| 21M2010   | MILITARY PERSONNEL, ARMY, PRIOR YEARS                          |
| 21M2020   | OPERATION AND MAINTENANCE, ARMY, PRIOR YEARS                   |
| <i>Note: For transactions which enter IBOP, object class will be identified. (See AR 37-109).</i> |  |
| 21M2030   | PROCUREMENT OF EQUIPMENT AND MISSILES, ARMY, PRIOR YEARS       |
| 21M2031   | AIRCRAFT PROCUREMENT, ARMY, PRIOR YEARS                        |
| 21M2032   | MISSILE PROCUREMENT, ARMY, PRIOR YEARS                         |
| 21M2033   | PROCUREMENT OF WEAPONS AND TRACKED VEHICLES, ARMY, PRIOR YEARS |
| 21M2034   | PROCUREMENT OF AMMUNITION, ARMY, PRIOR YEARS                   |
| 21M2035   | OTHER PROCUREMENT, ARMY, PRIOR YEARS                           |
| 21M2040   | RESEARCH DEVELOPMENT, TEST AND EVALUATION, ARMY, PRIOR YEARS   |
| 21M2060   | NATIONAL GUARD PERSONNEL, ARMY, PRIOR YEARS                    |

*Closed appropriation accounts:*

|         |   |
|---------|---|
| 21*1405 | Army National Guard   |
| 21*2060 | Army National Guard   |
| 21M2065 | OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD, PRIOR YEARS |
| 21M2070 | RESERVE PERSONNEL, ARMY, PRIOR YEARS                        |
| 21M2080 | OPERATION AND MAINTENANCE, ARMY RESERVE, PRIOR YEARS        |

c. "M" accounts, transfer appropriations. The "M" accounts below have been assigned for the payment of obligations that apply to the closed transfer appropriations.

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21-97M0700    | FAMILY HOUSING MANAGEMENT ACCOUNT  |
| 21-97M1087    | MILITARY ASSISTANCE, SOUTH VIETNAMESE FORCES                                 |
| 21-11M3455    | SPECIAL FUND FOR DRUG ABUSE, SPECIAL ACTION OFFICE FOR DRUG ABUSE PREVENTION |

9-10. Foreign Currency Accounts. The Foreign Currency Accounts below with FT designation are available for obligation, disbursement, and obligation adjustment for an indefinite time.

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21FT800       | Advances from Foreign Governments for Technical Assistance, Army.                  |
| 21-11FT810    | Advances from Foreign Governments for Military Assistance, Executive—Italian Lire. |

9-11. Other appropriations and fund accounts. a. Executive Office of the President Account. The account below is available for obligation and disbursement.

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21-11*1080    | Military Assistance, Executive. Credit this account with 80 percent of the funds from the sale, transfer, or disposal of defense articles returned by a recipient country or international organization if they are no longer needed and are excess to MAP requirements (Section 605(d) Foreign Assistance Act of 1961, as amended.) |

*Reimbursement Account*

|            |  |                 |
|------------|--|-----------------|
| 21-11*1081 | 21-11*1080 0000 SXXXXX                                   | Country Code XX |
|            | INTERNATIONAL MILITARY EDUCATION AND TRAINING, EXECUTIVE |                 |

b. Transfer accounts of other than MAP. The transfer account below is available for obligation and disbursement.

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21-11*3455    | SPECIAL FUND FOR DRUG ABUSE<br>Special action office for drug abuse prevention. Executive (Transfer to Army.) For use in Germany only. |

c. Army Management Fund. The Army Management Fund was established under Public Law 216, 10 August 1949. The fund is used for the economical and efficient conduct of operations within the Army which are financed by two or more appropriations. The cost of the operations is not subject to immediate charges to these appropriations. Amounts advanced to the Army Management Fund are for obligation for the same times as the appropriations.

| <i>Symbol</i> | <i>Title and description</i> |
|---------------|------------------------------|
| 21X3970       | ARMY MANAGEMENT FUND         |

*Administrative limitation*

|               |   |
|---------------|---|
| ★21X3970.0000 | Transportation Services<br>Provides for the payment of transportation charges incurred in the issuance of Government bills of lading, transportation requests, meal tickets, and similar documents, and other contractual or accessorial charges. Changes and credits to the above account will be made only by the Transportation Division, US Army Finance and Accounting Center and Military Airlift Command. (MAC charges are restricted to temporary duty travel.) |
|---------------|---|

*d. Revolving fund to guarantee loans made under the Defense Production Act.* Under the Defense Production Act of 1950 and Executive Order 10161, 9 September 1950, the appropriation below is established to pay authorized expenditures incurred in loans guaranteed by the Government.

| <i>Symbol</i>      | <i>Title and description</i>   |
|--------------------|--|
| 21X4080            | <b>DEFENSE PRODUCTION GUARANTEES, ARMY</b><br>For payment of authorized expenditures incurred in guaranteed loans under the Defense Production Act of 1950 and Executive Order 10161, 9 September 1950.<br>For expenses in connection with—<br>(1) Losses of principal and interest on loans;<br>(2) Out-of-pocket expenses;<br>(3) Purchase of the unpaid principal amount of loans; plus<br>(4) Unpaid accrued interest and expenses and losses incurred by a Federal Reserve Bank when acting as fiscal agent of the United States on behalf of the Department of the Army. See AR 37-44. |
| 21X4080.0022       | All activity other than loan disbursement and loan repayments.   |
| 21X4080.0063       | Loan Disbursement.   |
| 21X4080.0073       | Loan Repayments.   |
| Note: Disbursement | 21X4080.XXXX 20 S99999   |
| Collection         | 21X4080.XXXX 20-C 99999  |

For use by USAFAC only.

*e. Working Capital Fund, Army Conventional Ammunition.* This fund is established under Section 2208(2), Title 10, US Code. The fund will be used to procure ammunition components and to assemble into conventional ammunition. The Army is the single manager for conventional ammunition.

| <i>Symbol</i> | <i>Title</i>                                       |
|---------------|--|
| ★21X4528.0650 | Working Capital Fund, Army Conventional Ammunition |

*f. Special fund appropriations.* The Special Fund Appropriation Account below is established in accordance with Public Law 86-767 (74 Stat. 1053).

| <i>Symbol</i> | <i>Title and description</i>   | <i>Disbursement Account</i> |
|---------------|--|-----------------------------|
| 21X5095       | <b>WILDLIFE CONSERVATION, ETC., MILITARY RESERVATIONS, ARMY</b><br>To carry out a program of—<br>(1) Planning, development, maintenance and coordination of wildlife, fish, and game conservation, and<br>(2) Rehabilitation on military reservations in accordance with a cooperative plan mutually agreed on by the Secretary of Defense, the Secretary of Interior, and the appropriate State agency in which the reservation is located. |                             |
| 21X5095       | XX SXXXXX  | For Special Fund Receipt    |

Account number, see paragraph 9-2.

*g. Advances, Foreign Military Sales, Executive.* This account is used for certain collection and disbursement transactions that involve sales of military equipment, materials, or services (sec 106, Material Security Act of 1954, as amended.)

| <i>Symbol</i> | <i>Title and Description</i>  |
|---------------|---|
| 97-11X8242    | <b>ADVANCES, FOREIGN MILITARY SALES, EXECUTIVE</b><br>To control and identify trust fund activity direct cite transactions. Interfund transactions will continue to be prepared in accordance with existing MILLS BILLS guidance.<br>The following are direct cite limitations for procurement and self reimbursement disbursements by agency. These limitations will be filled with the country code. "R" instead of "O" (alpha) in the third character will indicate reimbursable transactions.<br>Limitation **01 Army<br>**02 Air Force<br>**04 Navy<br>**09 DSAA<br>**OE ACOE<br>**OM NSA<br>**OR DLA-DLSC<br>**OU DMA(DMAAC)<br>**OV DCAA<br>**OW DARPA<br>**OZ DNA |

*Symbol**Title and description*

The following are direct cite limitations for administrative fee disbursements by agency.

|                 |            |
|-----------------|------------|
| Limitation 0001 | Army       |
| OL60            | Army-FY 77 |
| OL61            | Army-FY 78 |
| OL62            | Army-FY 79 |
| OL63            | Army-FY 80 |
| OL64            | Army-FY 81 |
| 0002            | Air Force  |
| AL02            | Air Force  |
| AL62            | Air Force  |
| 0004            | Navy       |
| AD04            | Navy       |
| 2371            | Navy       |
| 80AD            | Navy       |
| 80RC            | Navy       |
| A804            | Navy       |
| 0009            | DSAA/Other |

This direct cite limitation is for GBL transportation disbursements.

Limitation L009 All services

★*h. Special Defense Acquisition Fund.* This account, with transfers, is to be used as a revolving fund separate from other accounts, under the control of the Department of Defense, to finance the acquisition of defense articles and services in anticipation of their transfer pursuant to the Foreign Assistance Act of 1961.

*Symbol*

11X4116.XX00

*Title and description***SPECIAL DEFENSE ACQUISITION FUND**

The following limitations will be used with this account:

1. .3100 Nonrecurring RDT&E.
2. .3200 Nonrecurring Production.
3. .4000 One percent asset use charge.
4. .5000 Four percent asset use charge.
5. .6000 Contractor rental payments for US Government plant and production equipment.
6. .7000 Payments from Foreign Military Sales (FMS) Trust Fund or Military Assistance Account for sales of SDAF equity in contracts or inventory items (DSSA only).
7. .8000 Payments from Army appropriations for SDAF items transferred to Army for temporary use and which are not returned.
8. .9000 Other.

## CHAPTER 10 DEPARTMENT OF DEFENSE FISCAL CODE

### Section I. APPROPRIATION DESCRIPTION AND INSTRUCTIONS

**10-1. General.** These accounting instructions are for the use and guidance of Army Finance and Accounting Officers who disburse and collect DOD appropriations and funds. Symbols are prefixed by department code "97". See figure 10-1.

**10-2. Accounting classification on documents.** Complete accounting classifications must be detailed on accounting documents.

a. Office of the Secretary of Defense and Defense agencies. Obligations, disbursements, and collections of DOD appropriations are classified as described in Part I of the Budget and Fiscal Code of the OSD. To obtain copies, see paragraph 1-6.

b. Defense Logistics Agency (DLA). Variations in the coding patterns are in section II.

**10-3. Accounting classifications, general.** Obligations, disbursements, and collections of DOD appropriations are classified for accounting purposes as described below.

a. Transactions with DA activities will be coded with complete accounting classification as prescribed in AR 37-100-XX, unless otherwise stated.

b. Transactions under appropriations and allocations administered by the Budget and Finance Directorate, Office of the Secretary of Defense (defense agency codes 1100, 1200, 1311, 1400, 15XX, 16XX, 4100, 6011 and 6311) will be coded to show—

- (1) Complete appropriation symbol,
- (2) Administrative limitation suffix (except when noted under specific appropriation),
- (3) Organization or responsibility center number,
- (4) Project account number (when applicable),
- (5) Expense or investment code,
- (6) Fiscal station number,
- (7) Accounting processing code, and
- (8) Document reference number.

*Example:*

| Appropriation Symbols              | 97 | * | 0100 | .11 | 1801 | 1289 | S49156 | XXXX | XXXXXXXXXX |
|------------------------------------|----|---|------|-----|------|------|--------|------|------------|
| Office Secretary of Defense        |    |   |      |     |      |      |        |      |            |
| Fiscal Year                        |    |   |      |     |      |      |        |      |            |
| Fund classification                |    |   |      |     |      |      |        |      |            |
| Limitation (Secretary of Defense)  |    |   |      |     |      |      |        |      |            |
| Organization/responsibility center |    |   |      |     |      |      |        |      |            |
| Expense/investment code            |    |   |      |     |      |      |        |      |            |
| Fiscal station number              |    |   |      |     |      |      |        |      |            |
| Accounting processing code         |    |   |      |     |      |      |        |      |            |
| Document reference number          |    |   |      |     |      |      |        |      |            |

c. The Budget and Finance Division, OSD, assigns the document reference number to each obligating document. It identifies the transaction for automatic data processing purposes. Expenditure documents must contain this number in the accounting classification so that the expenditure may be related to the applicable obligation.

**10-4. Defense agency codes.** *a.* Agencies to which OSD allocates Defense appropriations (Department code 97) will be identified by a two-digit limitation suffix to the appropriate symbol. Subordinate echelons will be further identified by a third and fourth digit to the limitation suffix. For uniformity in electronic accounting machine operations, two zeros will be added to the two-digit codes when subordinate echelons are not to be identified.

*b.* The codes below identify the Defense agencies:

*Limitation**Suffix**Department, agency or activity*

|                   |   |
|-------------------|---|
| 0100              | Department of the Army  |
| 0200              | Department of the Air Force   |
| 0400              | Department of the Navy  |
| 0500              | Department of the Navy (Marine Corps)                               |
| 1100              | Secretary of Defense Activities                                     |
| 1200              | Organizational of the Joint Chiefs of Staff                         |
| 13XX <sup>1</sup> | Director of Defense Research and Engineering                        |
| 1400              | Tri-Service Medical Information System                              |
| 1500              | Defense Manpower Data Center (Headquarters)                         |
| 1510              | Defense Manpower Data Center (Monterey)                             |
| 1600              | Defense Audit Service (Headquarters)                                |
| 1620              | Defense Audit Service (CONUS Field Offices)                         |
| 1640              | Defense Audit Service (Overseas Field Offices)                      |
| 4100              | Office of Information for the Armed Forces                          |
| 4200              | Defense Atomic Support Agency                                       |
| 4300              | Defense Communications Agency                                       |
| 4400              | Defense Intelligence Agency   |
| 4500              | National Security Agency  |
| 4600              | Defense Contract Audit Agency                                       |
| 4700              | Technical Research Institute  |
| 4800              | Defense Mapping Agency  |
| 4900              | Defense Investigative Service                                       |
| 51XX <sup>2</sup> | Defense Supply Agency   |
| 60XX <sup>2</sup> | Overseas Dependent Education Program                                |
| 6200              | Uniformed Services University of Health Sciences                    |
| 63XX <sup>2</sup> | Office of Civilian Health and Medical Program of Uniformed Services |

<sup>1</sup>Director of Defense Advanced Research Projects Agency (ARPA) Transactions under this agency code will carry a third and fourth digit to identify allocations to Army (1301), Air Force (1302), and OSD (1311), and other Defense agencies with ARPA orders.

<sup>2</sup>Insert the 2 digit code that identifies the subordinate activity.

**10-5. Organization or responsibility center codes—OSD and OJCS activities.** The organization or responsibility center codes will be used in completing accounting classifications as previously described. The ORC codes may be used, as applicable, with any appropriation symbol.

**10-6. Expense or investment codes—OSD and OJCS activities.** The expense or investment code (object classification) serves as the OSD element of expense.

## Section II. DEFENSE LOGISTICS AGENCY APPROPRIATIONS

**10-7. General.** The accounting codes and instructions in this section are for the use and guidance of Army Finance and Accounting Officers who disburse and collect DLA appropriations and funds.

**10-8. Accounting classifications.** *a.* All disbursement and collection documents must cite accurate and complete accounting classifications.

*b.* Appropriation refunds and reimbursements, major object class codes, general fund receipts, and deposit fund receipts, are explained in chapter 1.

*c.* Disbursement transactions will cite—

- (1) The appropriate symbol,
- (2) 4-digit limitation or subhead,
- (3) Allotment or suballotment serial number,
- (4) Program number,

- (5) 3-digit object class, and
- (6) The fiscal accounting station number.

Example:

### Accounting Classification—Obligations/Disbursements

|  | 97*0100 | 5104 | XXX | PXXX | XX.X | SXXXXX |
|--|---------|------|-----|------|------|--------|
| Appropriation Symbol _____                 |         |      |     |      |      |        |
| Subhead (limitation) _____                 |         |      |     |      |      |        |
| Allotment/suballotment serial number _____ |         |      |     |      |      |        |
| Program/project/subproject _____           |         |      |     |      |      |        |
| Object class _____                         |         |      |     |      |      |        |
| Fiscal accounting station number _____     |         |      |     |      |      |        |

d. Reimbursement transactions will cite—

- (1) The appropriation symbol,
- (2) Limitation or subhead,
- (3) Allotment or suballotment serial number,
- (4) Reimbursement source code,
- (5) Program number, and
- (6) Fiscal accounting station number.

Example:

### Accounting Classification—Reimbursements

|  | 97*0100 | 5104 | XXX | CXXX | PXXX | SXXXXX |
|--|---------|------|-----|------|------|--------|
| Appropriation symbol _____                 |         |      |     |      |      |        |
| Subhead (limitation) _____                 |         |      |     |      |      |        |
| Allotment/suballotment serial number _____ |         |      |     |      |      |        |
| Reimbursement source code _____            |         |      |     |      |      |        |
| Program/project/subproject _____           |         |      |     |      |      |        |
| Fiscal accounting station number _____     |         |      |     |      |      |        |

**10-9. Object class codes.** a. The two-digit major object class codes prescribed by the Office, Management and Budget, for all Government agencies will be used on all obligation, disbursement, and collection (refund) documents. Detailed object class codes prescribed by DLA will also be used on these documents. They will not be used on the accounts below:

- (1) DLA Successor "M" Accounts.
- (2) Defense Industrial Funds.
- (3) DLA Deposit Fund Accounts.

b. Principal object class codes in the DLA accounting and reporting system are as follows:

10 Personnel services and benefits

11 Personnel compensation

11.1 Basic Pay—Full-time permanent positions

11.2 Terminal leave

11.3 Basic Pay—Other than full-time permanent positions

11.31 Temporary positions

11.32 Part-time positions

11.33 Intermittent positions

11.4 Special personnel service payments

11.5 Overtime and Holiday Premium Pay

11.51 Overtime

11.52 Holiday Premium Pay

11.6 Other compensation

11.61 Sunday Pay and night differential

- 11.62 Premium Pay in lieu of overtime, etc.
- 11.63 Other additional pay
- 11.65 Premium Pay in lieu of overtime
- 11.66 Post differential
- 11.69 Other additional pay

12 Personnel benefits

- 12.1 Incentive awards
- 12.2 Uniform allowances
- 12.3 Life insurance
- 12.4 Health benefits
- 12.5 Retirement
- 12.6 FICA taxes
- 12.7 Moving expenses
- 12.8 Overseas Quarters Allowance and Cost of Living Allowance
- 12.9 Other

13 Benefits for former personnel

- 13.1 Severance Pay
- 13.9 Other pay

16 Personnel Compensation, Direct Hire, Foreign Nationals

- 16.5 Overtime and Holiday Premium Pay, Direct Hire, Foreign Nationals

17 Personnel Benefits, Direct Hire, Foreign Nationals

20 Contractual services and supplies

21 Travel and transportation of persons

22 Transportation of things

- 22.1 First destination transportation (except 22.4, 22.5 and 22.6)
- 22.2 Second destination transportation
- 22.3 Redistribution transportation
- 22.4 Decentralized/noncatalogued items transportation (except 22.5 and 22.6)
- 22.5 Transportation of Resale Subsistence to Alaska
- 22.6 Transportation of Resale Subsistence to Hawaii
- 22.7 Freight Forwarder Charges, Support of Civil Agencies
- 22.8 Ocean Transportation-Support of Civil Agencies
- 22.9 All other

Defense Stock Fund (DLA) only

23 Rents, communications, and utilities

- 23.1 Rents and utilities
- 23.2 Communications

24 Printing and reproduction

25 Other services

- 25.1 Purchased equipment maintenance (Intra-DOD)
- 25.2 Purchased equipment maintenance (Commercial)
- 25.9 Other purchased services

26 Supplies and materials

27 Travel and Transportation of Direct Hire, Foreign Nationals

30 Acquisition of capital assets

31 Equipment

32 Lands and structure

40 Grants and fixed charges

**10-10. Funding DLA major activities. a.** Major activities are funded through allotments issued by the Office of the Comptroller, Headquarters, Defense Logistics Agency. The major activities, in turn, fund subordinate or other activities by issuing suballotments. The major activity that receives an allotment or issues

a suballotment, against which a voucher or document is processed, can be determined from the third and fourth digits of the subhead.

b. The major activity names, addresses, and subhead codes are as follows:

| <i>Subhead codes</i> | <i>Name and address</i>   |
|----------------------|---|
| 5101                 | Defense Personnel Support Center, 2800 South 20th St., Philadelphia, PA 19101   |
| 5104                 | Defense General Supply Center, Richmond, VA 23219   |
| 5105                 | Defense Industrial Supply Center, 700 Robbins Avenue, Philadelphia, PA 19111  |
| 5106                 | Defense Fuel Supply Center, Cameron Station, Alexandria, VA 22314   |
| 5107                 | Defense Construction Supply Center, Columbus, OH 43215  |
| 5109                 | Defense Electronics Supply Center, 1507 Wilmington Pike, Dayton, OH 45420   |
| 5131                 | Defense Depot Mechanicsburg, Mechanicsburg, PA 17055  |
| 5132                 | Defense Depot Tracy, Tracy, CA 95376  |
| 5134                 | Defense Depot Ogden, Ogden, UT 84401  |
| 5135                 | Defense Depot Memphis, Memphis, TN 38115  |
| 5141                 | Defense Property Disposal Service, ATTN: DPDS-F, Federal Center, Battle Creek, MI 49016                                 |
| 5142                 | Defense Logistics Services Center, Federal Center, Battle Creek, MI 49016   |
| 5143                 | Defense Industrial Plant, Equipment Center, Defense Depot Memphis, Memphis, TN 38115                                    |
| 5144                 | Defense Technical Information Center, Cameron Station, Alexandria, VA 22314   |
| 5148                 | Chief, DLA Central Accounts Office, ATTN: DSASC-MC, Cameron Station, Alexandria, VA 22314                               |
| 5149                 | DLA Administrative Support Center, Cameron Station, Alexandria, VA 22314  |
| 5162                 | Defense Contract Administration Services Region, Dallas, 500 S. Ervay Street, Dallas, TX 75201                          |
| 5163                 | Defense Contract Administration Services Region, Boston, 666 Summer Street, Boston, MA 02210                            |
| 5164                 | Defense Contract Administration Services Region, New York, 60 Hudson Street, New York, NY 10013                         |
| 5165                 | Defense Contract Administration Services Region, Cleveland, 1240 E. Ninth St. Cleveland, OH 44199                       |
| 5166                 | Defense Contract Administration Services Region, St. Louis, 1136 Washington Ave, St. Louis, MO 63101                    |
| 5167                 | Defense Contract Administration Services Region, Chicago, O'Hare International Airport, PO Box 66475, Chicago, IL 60666 |
| 5168                 | Defense Contract Administration Services Region, Atlanta, 3100 Maple Drive NE., Atlanta, GA 30305                       |
| 5169                 | Defense Contract Administration Services Region, Los Angeles, 11099 South La Cienega Blvd, Los Angeles, CA 90045        |

**10-11. DLA allotment and suballotment numbers.** DLA Headquarters assigns two-digit allotment serial numbers using 01 through 20, except for certain no-year accounts. DLA major activities that issue suballotments will assign numbers 21 through 28. The same four-digit subhead (DLA code 51 and DLA major activity code) will be shown on suballotments as shown on allotments received from DLA Headquarters.

**10-12. DLA reimbursement source codes.** a. *Use.* Reimbursement transactions (orders, earnings, and collections) must be identified by the source from which they are received, except in the following accounts:

- (1) DLA Successor "M" Accounts
- (2) DLA Deposit Fund Accounts
- (3) DLA General Fund Receipt Accounts

b. *Identifying source codes.* Reimbursement transactions will be identified with the collection designation symbol "C". It will be followed by one of the three-digit source codes below:



| <i>Symbol</i> | <i>Title and description</i>  |
|---------------|---|
| 97X4962       | <b>DEFENSE INDUSTRIAL FUND</b><br>The following limitation (subhead) identifies the installation operating under the Defense Industrial Fund: 97X4962.5101 MANUFACTURING DIVISION DEFENSE PERSONNEL |

**SUPPORT CENTER**

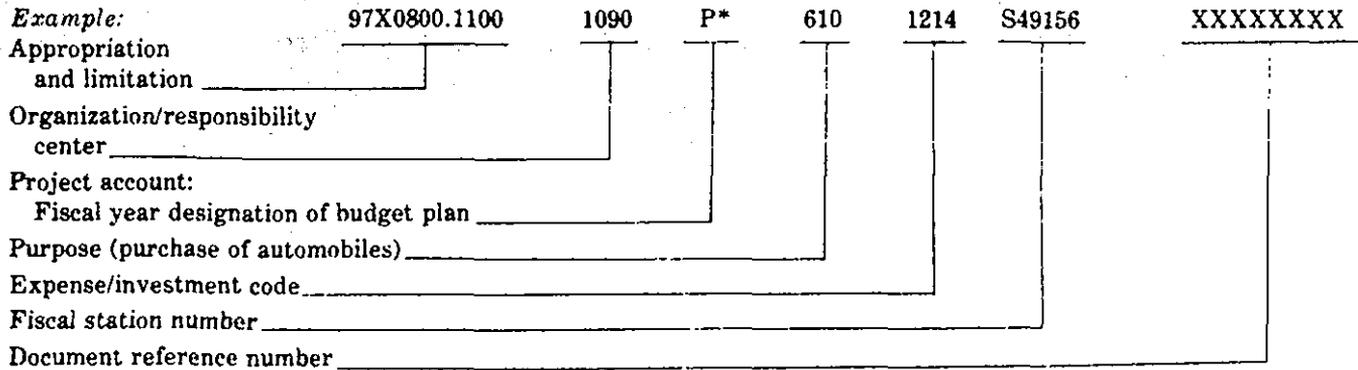
| <i>Disbursement account</i> | <i>Reimbursement account</i> |
|-----------------------------|------------------------------|
| 97X4962.5101 S36030         | 97X4962.5101 C-XXX S36030    |

Note: For XXX, insert applicable reimbursement source code.

★10-17. Deleted.

**Section III. DEPARTMENT OF DEFENSE ACTIVITIES**

10-18. DOD general appropriations—no-year. The account symbol for OSD transactions for no-year appropriations will include a four-digit project account number. The first digit will identify the fiscal year in which the obligation was planned (budgeted). The remaining three digits will indicate the purpose, use, or other identification.



| <i>Symbol</i> | <i>Title and description</i>                    |
|---------------|---|
| 97X0800       | <b>SPECIAL FOREIGN CURRENCY PROGRAM DEFENSE</b> |

**Administrative limitations:**

- 97X0800.0100 Allocations to Department of the Army
- 97X0800.4400 Allocations to Defense Intelligence Agency
- Budget projects:**
  - 401 Education and training
  - 402 Operation and maintenance
  - 403 Purchase of goods and equipment
  - 404 Research
  - 405 Construction
- 97X0801 **FOREIGN CURRENCY FLUCTUATIONS, DEFENSE**  
A no-year account for relieving gains and losses in direct programs for OMA and MPA which are caused by fluctuations in selected foreign currency exchange rates. This account is effective for FY 79 and later years. For use by USAFAC only.
- 97X0804 **NATO INFRASTRUCTURE APPROPRIATION**  
A no-year account which will be used to fund the US portion of the NATO Infrastructure Program.
- ★97\*0805 **MILITARY CONSTRUCTION, RESERVE COMPONENTS GENERALLY, DEFENSE**  
A multi-year account.

10-19. DOD general appropriations fiscal year 19\*\*. These appropriations follow.

| <i>Symbol</i>   | <i>Title and description</i>     |
|---|----------------------------------|
| 97*0030   | <b>RETIRED PAY, DEFENSE 19**</b> |
| <b>DEPARTMENT OF THE ARMY ACTIVITIES</b>  |                                  |
| A portion of this appropriation provides for retired pay of Army military personnel, including the Reserve components. The allotments below are for use by USAFAC only. Payment of class E, D, and N allotments is also restricted to USAFAC. |                                  |

*Administrative limitations:*

97\*0030.0100 Allocations to Department of the Army:  
 97\*0030.0100 01-2101 13 S12122 ..... Pay of Regular Army officers, nondisability retired list.  
 01-2102 13 S12122 ..... Pay of Regular Army enlisted personnel, nondisability retired list.  
 01-2103 13 S12122 ..... Pay of non-Regular Army officers, nondisability retired list.  
 01-2104 13 S12122 ..... Pay of non-Regular Army enlisted personnel, nondisability retired list.  
 01-2111 13 S12122 ..... Pay of Regular Army officers, temporary disability retired list.  
 01-2112 13 S12122 ..... Pay of Regular Army enlisted personnel, temporary disability retired list.  
 01-2113 13 S12122 ..... Pay of non-Regular Army officers, temporary disability retired list.  
 01-2114 13 S12122 ..... Pay of non-Regular Army enlisted personnel, temporary disability retired list.  
 01-2121 13 S12122 ..... Pay of Regular Army officers, permanent disability retired list.  
 01-2122 13 S12122 ..... Pay of Regular Army enlisted personnel, permanent disability retired list.  
 01-2123 13 S12122 ..... Pay of non-Regular Army officers, permanent disability retired list.  
 01-2124 13 S12122 ..... Pay of non-Regular Army enlisted personnel, permanent disability retired list.  
 01-2128 13 S12122 ..... Payment of annuities to those entitled to benefits under the "Retired Serviceman's Family Protection Plan" (PL 239, 83d Cong.)  
 01-2129 13 S12122 ..... Payment of annuities to those entitled to benefits under the Survivor Benefit Plan (PL 92-425).  
 01-2130 13 S12122 ..... Payment of minimum income guarantee for present widows of military retirees (PL 92-425).  
 01-2131 13 S12122 ..... Payment of Dependency and Indemnity Compensation (DIC) Supplement to Widows of Members Who Died on Active Duty on or after 21 Sep 1972 (PL 92-425).  
 01-2141 13 S12122 ..... Payment of immediate annuity to annuitant of reservist who dies before age 60 (PL 95-397).  
 01-2142 13 S12122 ..... Payment of deferred annuity to annuitant of reservist who dies before age 60 (PL 95-397).  
 01-2143 13 S12122 ..... Payment of annuity to annuitant of reservist who dies after age 60 (PL 95-397).  
 01-2144 13 S12122 ..... Payment of Dependency and Indemnity Compensation (DIC) Supplement to Widows of Members Who Died on Active Duty Prior to 21 Sep 1972 (PL 96-402).  
 01-2199 13 S12122 ..... Reserve for payment of authorized allotments of retired Army military personnel.

Note: Pay of retired Army warrant officers, Army nurses, and members of the AMSC will be coded under the applicable Army officer classification. Pay of enlisted Philippine Scouts will be coded as Regular Army enlisted personnel.

| <i>Symbol</i> | <i>Title and Description</i>                     |
|---------------|--|
| 97*0100       | OPERATION AND MAINTENANCE DEFENSE AGENCIES, 19** |
| 97*0101       | CONTINGENCIES, DEFENSE                           |
| 97*0102       | CLAIMS, Defense, 19**                            |

*Administrative limitations:*

97\*0102.0100 Allocations to Department of the Army.  
 a. A portion of this appropriation pays for Army Claims approved in fiscal year 19\*\* for which the following account classifications have been prescribed. Appropriation refunds will be credited to the current year account only and to the separate refund allotment account numbers as shown in *b* below.

| <i>Allotment no.</i>                | <i>Description</i>  |
|-------------------------------------|---|
| 97*0102.0100 01-2501 42 S99999 .... | Claims of military and civilian personnel under the provisions of AR 27-20.   |
| 01-2502 42 S99999 ....              | Marine Casualty Claims (5 USC 946). Claims of civilian employees of DARCOM resulting from operation of US Army vessels.   |
| 01-2503 42 S99999 ....              | Repayment of amounts that the Secretary of the Army, or officers designated by him have determined to be erroneously collected from DA military and civilian personnel or members of the Army National Guard. Repayment of erroneous collections are chargeable to this appropriation, fiscal year current. |
| 01-2504 42 S99999 ....              | Federal Tort Claims (28 USC 2672).  |
| 01-2505 42 S99999 ....              | Foreign Claims settled under the Act of 2 Sep 1958 (10 USC 2734): Claims paid to individuals by Foreign Claims Commissions (up to \$15,000) for personnel or property damage inflicted on foreign personnel by members of the Armed Forces. See AR 27-20.   |
| ★01-2506 42 S99999 ..               | Claims resulting from noncombat activities. See AR 27-20.   |
| 01-2507 42 S99999 ....              | Compromise settlements (28 USC 2677).   |
| ★01-2508 42 S99999 ..               | Claims incident to National Guard Training. Includes claims for property loss, personal injury, or death resulting from activities of the National Guard.   |

Note: To pay obligations incurred in claims arising before 13 September 1960.

*Administrative limitations*

97\*0102.0100 01-2509 42 S99999 .... Claims incident to training contracts.  
 01-2511 42 S12121 .... Claims resulting from correction of military records (PL 220, 82d Cong.). For use by USAFAC only.  
 01-2512 42 S99999 .... Admiralty Claims (Act 20 Oct 51; 65 Stat. 572). Settlement of claims in connection with operation of Army vessels—  
     (1) For damage to or loss or destruction of property, or  
     (2) On account of personal injury or death.  
 01-2514 42 S99999 .... Postal Claims (AR 65-1). Settlement of claims of the Post Office Department for reimbursement under the Act of 6 June 1953 for funds and accountable postal stock embezzled by or lost through negligence, errors, losses, or defalcations of military personnel.  
 01-2515 42 S99999 .... Industrial Security Claims: 7 December 1966 settlement of claims for suspension, revocation, or denial of security clearances which are later reinstated.  
 01-2516 42 S99999 .... Non-Scope of Employment Claims (AR 27-20).  
 01-2517 42 S99999 .... Foreign Claims settled under the Act of 7 September 1962 (10 USC 2734): Amounts paid to foreign countries as reimbursements for their payment of claims caused by members of the Armed Forces under—  
     (1) The NATO Status of Forces Agreement,  
     (2) The Bonn Finance Conventions, and  
     (3) Similar administrative agreements.

b. Appropriation refunds will be credited, to current year only, as applicable, to the refund allotment accounts listed below:

|             | <i>Allotment no.</i>                           | <i>Appropriation refund account nos.</i> | <i>Description</i>                 |
|-------------|--|--|------------------------------------|
| 97*102.0100 | 01-3501 42 S99999 ....                         |  | Refunds for allotment No. 01-2501. |
|             | 01-3502 42 S99999 ....                         |  | Refunds for allotment No. 01-2502. |
|             | 01-3503 42 S99999 ....                         |  | Refunds for allotment No. 01-2503. |
|             | 01-3504 42 S99999 ....                         |  | Refunds for allotment No. 01-2504. |
|             | 01-3505 42 S99999 ....                         |  | Refunds for allotment No. 01-2505. |
|             | 01-3506 42 S99999 ....                         |  | Refunds for allotment No. 01-2506. |
|             | 01-3507 42 S99999 ....                         |  | Refunds for allotment No. 01-2507. |
|             | 01-3508 42 S99999 ....                         |  | Refunds for allotment No. 01-2508. |
|             | 01-3509 42 S99999 ....                         |  | Refunds for allotment No. 01-2509. |
|             | 01-3511 42 S99999 ....                         |  | Refunds for allotment No. 01-2511. |
|             | 01-3512 42 S99999 ....                         |  | Refunds for allotment No. 01-2512. |
|             | 01-3514 42 S99999 ....                         |  | Refunds for allotment No. 01-2514. |
|             | 01-3515 42 S99999 ....                         |  | Refunds for allotment No. 01-2515. |
|             | 01-3516 42 S99999 ....                         |  | Refunds for allotment No. 01-2516. |
|             | 01-3517 42 S99999 ....                         |  | Refunds for allotment No. 01-2517. |
| 97*0104     | <i>Court of Military Appeals, Defense</i>      |  |                                    |
| 97*0500     | <i>Military Construction, Defense Agencies</i> |  |                                    |

The following classifications are to be used to reflect differences between disbursements at the budgeted rate of exchange and the actual rate of exchange when disbursements are processed against this appropriation and in the affected currencies. This account will include the foreign currency fluctuation gains and losses for NATO Infrastructure projects financed with the Military Construction, Defense Agencies appropriation.

|         |                           |                |
|---------|---------------------------|----------------|
| 97*0500 | 08-0960 P7500 2579 S99999 | Japan          |
|         | 08-0961 P7500 2579 S99999 | Germany        |
|         | 08-0962 P7500 2579 S99999 | United Kingdom |
|         | 08-0963 P7500 2579 S99999 | Greece         |
|         | 08-0964 P7500 2579 S99999 | Spain          |
|         | 08-0965 P7500 2579 S99999 | Netherlands    |
|         | 08-0966 P7500 2579 S99999 | Portugal       |
|         | 08-0967 P7500 2579 S99999 | Italy          |
|         | 08-0968 P7500 2579 S99999 | Turkey         |
|         | 08-0969 P7500 2579 S99999 | Canada         |

08-0970 P7500 2579 S99999 Philippines  
 08-0971 P7500 2579 S99999 Belgium  
 08-0972 P7500 2579 S99999 Denmark  
 08-0973 P7500 2579 S99999 France.

**10-20. Revolving fund accounts. The revolving fund accounts are listed below.**

| <i>Symbol</i>         | <i>Title and description</i>   |   |
|-----------------------|--|---|
| 97X4080               | <b>DEFENSE PRODUCTION GUARANTEES, DEFENSE SUPPLY AGENCY</b><br>See paragraph 10-14.              |   |
| 97X4090               | <b>HOMEOWNERS ASSISTANCE FUND, DEFENSE</b><br>97X4090.0100 Allocations to Department of the Army |   |
| <i>Project/Budget</i> | <i>Account/activity title</i>  | <i>Description</i>  |
| 2100                  | <b>INVESTMENT</b>  |   |
| ★2110                 | Equity Payments to Homeowners .  | Payments to eligible homeowners or their agents to acquire the homeowners equity and title to the home and underlying real state for the US Government. Does not include the balance due on the mortgage.   |
| 2120                  | Liquidation of Second Mortgages ..   | Payments to mortgagees and other lien holders. Includes any interest and penalties necessary to acquire title to the home and underlying real estate for the US Government.   |
| 2130                  | Mortgages Payable Assumed .....  | The balance due at the time of acquiring of the homeowner's equity and title to the property that is to be paid by the US Government. This investment cost is part of the acquisition price of the home. It is not affected by the principal payments on mortgages.   |
| 2200                  | <b>EXPENSES</b>  |   |
| 2210                  | Appraisals .....   | The cost incurred by the Corps of Engineers (COE). COE determines the value of property by examining it or reviewing all factors which would affect its value for acquisition, rental, sale, or any other purpose directly relatable to the Homeowner's Assistance Program.   |
| 2200                  | Corps of Engineers<br>Administrative Expense .....   | The cost incurred by COE at Office, Chief of Engineers (OCE) and lower levels directly relatable to the management and support of the Homeowner's Assistance Program. Included are negotiating, obtaining title evidence, closing and recording expenses, and the district office overhead distribution. Does not include FHA expenses.   |
| 2230                  | Reimbursement for Loss<br>on Private Sales .....   | COE payments to eligible homeowners as compensation for losses sustained in a private sale. The payment cannot exceed the difference between—<br>(1) 95 percent of the fair market value of the property before public announcement of intention to close all or part of the military base or installation, and<br>(2) The fair market value of the property at the time of the sale or the actual sale price, whichever is higher.   |
| 2240                  | Payments in Foreclosure Cases ....   | COE payments to eligible homeowners, or on the account of eligible homeowners, of sums that have been paid or are due and owed because of foreclosure.<br>Included are:<br>(1) Direct cost of judicial foreclosure;<br>(2) Expenses and liabilities enforceable according to the terms of the respective mortgages or promissory notes; and<br>(3) The amount of debts established against eligible homeowners by a Federal agency for loans made, guaranteed or insured by it following liquidation of the security of such loans. |
| 2250                  | FHA Incurred Expenses .....  | FHA payments for acquired property (except for payments on  |

| <i>Project/Budget<br/>Project</i> | <i>Account/activity title</i> | <i>Description</i>   |
|-----------------------------------|-------------------------------|--|
|                                   |                               | principal of the mortgage) and for the administrative expense of its insuring offices and headquarters office. Separate accounts will be maintained for each of the categories included on the monthly billing submitted by FHA under the Interagency Support Agreement, namely: |
|                                   |                               | a. Interest payments.  |
|                                   |                               | b. Payments in lieu of taxes and insurance.  |
|                                   |                               | c. Maintenance (including net settlements with brokers).   |
|                                   |                               | d. Sales expense.  |
|                                   |                               | e. FHA insuring office administrative expense.   |
|                                   |                               | f. FHA/HUD Headquarters administrative expense.  |
| 3100                              | <b>REVENUE</b>                |  |
| 3110                              | Sales Proceeds .....          | The amounts collected by FHA from the sales of homes for deposit to parent account by COE.   |
| 3120                              | Other Revenues .....          | The amounts collected by FHA for principal and interest on the purchase money mortgages from the sales of homes for deposit to the parent account by COE.  |

**APPROPRIATION AND OTHER FUND ACCOUNT SYMBOLS AND TITLES—DEPARTMENT OF DEFENSE**

*Office of the Secretary of Defense*

|         |  |                  |
|---------|--|------------------|
| 97M0030 | Retired Pay, Defense, Prior Years  |                  |
| 97*0030 | Retired Pay, Defense (Fiscal Year)   |                  |
| 97M0100 | Operation and Maintenance, Defense Agencies, Prior Years                   |                  |
| 97*0100 | Operation and Maintenance, Defense Agencies (Fiscal Year)                  |                  |
| 97M0101 | Contingencies, Defense, Prior Years  |                  |
| 97*0101 | Contingencies, Defense (Fiscal Year)                                       |                  |
| 97M0102 | Claims, Defense, Prior Years   |                  |
| 97*0102 | Claims, Defense (Fiscal Year)  |                  |
| 97M0104 | Court of Military Appeals, Defense, Prior Years                            |                  |
| 97*0104 | Court of Military Appeals, Defense (Fiscal Year)                           |                  |
| 97*0300 | Procurement, Defense Agencies (Fiscal Year)                                |                  |
| 97M0300 | Procurement, Defense Agencies, Prior Years                                 |                  |
| 97*0400 | Research, Development, Test and Evaluation, Defense Agencies (Fiscal Year) |                  |
| 97M0400 | Research, Development, Test and Evaluation, Defense Agencies, Prior Years  |                  |
| 97*0450 | Director of Test and Evaluation, Defense (Fiscal Year)                     |                  |
| 97*0500 | Military Construction, Defense Agencies                                    |                  |
| 97M0700 | Family Housing Management Account, Defense, Prior Years                    |                  |
| 97*0700 | Family Housing Management Account, Defense (Fiscal Year)                   |                  |
| 97*0790 | Family Housing Management Account, Defense (Fiscal Year)                   |                  |
| 97*0800 | Special Foreign Currency Program, Defense (Fiscal Year)                    |                  |
| 97M0800 | Special Foreign Currency Program, Defense, Prior Years                     |                  |
| 97X0801 | Foreign Currency Fluctuation, Defense                                      |                  |
| 97X0803 | Foreign Currency Fluctuation, Construction, Defense                        |                  |
| 97X0804 | NATO Infrastructure Appropriation  |                  |
| 97X1997 | Unapplied Appropriation Financed Materiel Charges, Defense Agencies        |                  |
| 97X1998 | Unapplied Stock Fund Charges, Defense Agencies                             |                  |
|         | <i>Revolving Funds</i>   |                  |
| 97X4080 | Defense Production Guarantees, Defense Logistics Agency                    | 50 App. USC 2091 |
| 97X4090 | Homeowners Assistance Fund, Defense  | 42 USC 3374(d)   |
| 97X4961 | Defense Stock Fund   | 10 USC 2208      |
| 97X4962 | Defense Industrial Fund  | 10 USC 2208      |

Figure 10-1

1 August 1980

AR 37-100

**The proponent agency of this regulation is the Office of the Comptroller of the Army. Users are invited to send comments and suggested improvements on DA form 2028 (Recommended Changes to Publications and Blank forms) direct to USAFAC (DACA-FAA-G), Indianapolis, IN 46249.**

By Order of the Secretary of the Army:

**E. C. MEYER**  
*General, United States Army*  
*Chief of Staff*

Official:

**J. C. PENNINGTON**  
*Major General, United States Army*  
*The Adjutant General*

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515 ch. 2 1570083

HEADQUARTERS  
DEPARTMENT OF THE ARMY  
WASHINGTON, DC, 19 January 1983

Immediate Action  
INTERIM CHANGE

AR 37-100  
INTERIM CHANGE  
NO. 4  
Expires 19 January 1985

FINANCIAL ADMINISTRATION  
ACCOUNT/CODE STRUCTURE

Justification. This interim change deletes operating agencies, changes country codes, deletes a miscellaneous receipt account, establishes gift trust fund accounts, and accomplishes other miscellaneous changes, most to be effective immediately. These changes have been made in accordance with Department of Commerce, Department of Treasury, and Army Staff requirements.

Expiration. This interim change expires 2 years from date of publication and will be destroyed at that time unless sooner rescinded or superseded by a permanent change.

1. AR 37-100, 1 Aug 1980, is changed as follows:

Page 2-2. Delete from paragraph 2-4b(1), effective immediately, appropriations 21-11\*1080, 21-11\*1081, and 21-97\*0700.

Page 2-2. Add to paragraph 2-4b(1), effective immediately, appropriation 97X0804 NATO Infrastructure.

Page 4-12. Change paragraph 4-5, effective immediately, the word "Examples:" under element of expense 2200 to read "Examples of appropriate charges to this EOE are:"

Page 5-1. Delete from paragraph 5-5, effective immediately, the words, "medical services" from the description of source code D00.

Pages 6-0, 6-1 and 6-2. Delete from paragraph 6-4, effective immediately, general operating agencies 24, 71 and 80.

Page 6-2. Delete from paragraph 6-5, effective immediately, accounts office 71.

Page 7-0. Change paragraph 7-2, Table 7-1, effective immediately, "Cambodia...CB" to read "Kampuchea (formerly Cambodia)...CB."

Page 7-1. Change paragraph 7-2, Table 7-1, effective immediately, "Gilbert Islands...GS" to read "Kiribati (formerly Gilbert Islands)...KR - Former Code GS."

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Page 7-2. Change paragraph 7-2, Table 7-1, effective immediately, "New Hebrides...NH" to read "Vanuatu (formerly New Hebrides...NH)."

Page 7-3. Change paragraph 7-2, Table 7-1, effective immediately, "Quator...QA" to read "Qatar...QA."

Page 7-3. Change paragraph 7-2, Table 7-1, effective immediately, "St. Christopher - Nevis - Anguilla...SC" to read "St. Christopher - Nevis...SC."

Page 7-3. Change paragraph 7-2, Table 7-1, effective immediately, "Tuvalu (formerly Gilbert and Ellice Eslands)...TV" to read "Tuvalu...TV."

Page 7-4. Change paragraph 7-2, Table 7-2, effective immediately, "CB...Cambodia" to read "CB...Kampuchea (formerly Cambodia)."

Page 7-5. Change paragraph 7-2, Table 7-2, effective immediately, "GS...Gilbert Islands" to read "KR...Kiribati (formerly Gilbert Islands)."

Page 7-6. Change paragraph 7-2, Table 7-2, effective immediately, "NH...New Hebrides" to read "NH...Vanuatu (formerly New Hebrides)."

Page 7-7. Change paragraph 7-2, Table 7-2, effective immediately, "QA...Quator" to read "QA...Qatar."

Page 7-7. Change paragraph 7-2, Table 7-2, effective immediately, "SC...St. Christopher - Nevis - Anguilla" to read "SC...St. Christopher - Nevis."

Page 8-0. Add to paragraph 8-1a, effective immediately, "Recruiter Expense Allowances" in the description of special project 930 - Advances to Travelers.

Page 8-0. Add to paragraph 8-1c, effective immediately, appropriation 21\*2036 in the parens.

Page 8-1. Add to paragraphs 8-2 and 8-4, effective immediately, the sentence, "The first digit (9) will be changed in accordance with paragraph 8-1c for transactions against Procurement appropriations."

Page 9-2. Delete from paragraph 9-2, effective immediately, miscellaneous receipt account 21R1820.

Pages 9-5 and 9-6. Add to paragraph 9-2, effective immediately, the following accounts:

|              |  |
|--------------|--|
| 21R8927.1023 | Deposits, US Army Finance Corps Museum                                     |
| 21R8927.1024 | Deposits, Mae F. Jantzen Fund to US Army Command and General Staff College |

21R8927.2023 Interest, US Army Finance Corps Museum  
 21R8927.2024 Interest, Mae F. Jantzen Fund to US Army Command  
 and General Staff College

Page 9-8. Add to paragraph 9-3, effective immediately, the following account:

21X6131 EMPLOYEE AND EMPLOYER CONTRIBUTIONS, PRIVATE INSURANCE PLANS,  
 DEPARTMENT OF THE ARMY  
 To account for premiums (employee and employer contributions)  
 to the USFK Korean employees Medical Insurance Association. (For  
 use only by USAFAC and Korea).  
 21X6131 XX-C-\*\*\* SXXXXX Collection account  
 21X6131 XX SXXXXX Disbursement account

Page 9-11. Add to paragraph 9-7, effective immediately, the following accounts:

21X8927.0023 US Army Finance Corps Museum. Funds donated for maintenance  
 and display of appropriate documents. (For use by USAFAC and  
 US Army Finance Corps Museum only).  
 21X8927.0024 Mae F. Jantzen Fund to US Army Command and General Staff  
 College. Funds donated for use by the US Army Command and  
 General Staff College. (For use only by USAFAC and US Army  
 C&GSC only).

Page 9-18. Add to paragraph 9-8, effective 1 Oct 82, under subhome office  
 21X4991.(06CX), account 21X4991.06C9 Electronics Materiel.

Page 9-19. Delete from paragraph 9-8, effective immediately, under account  
 21X4991.0832, the commissary sales store Fort Dix, NJ.

Page 9-23. Add to paragraph 9-11e, effective no later than 1 Nov 82, limita-  
 tion .0650 to account 21X4528.

Page 10-9. Change paragraph 10-20, effective immediately, the project/budget  
 project for Equity Payments to Homeowners from 2100 to 2110.

2. Post these changes per DA Pam 310-13.

3. File this interim change in front of the publication.

(DACA-FAA-G)

Page 7-2. Change paragraph 7-2, Table 7-1, effective immediately, "New Hebrides...NH" to read "Vanuatu (formerly New Hebrides...NH)."

Page 7-3. Change paragraph 7-2, Table 7-1, effective immediately, "Quator...QA" to read "Qatar...QA."

Page 7-3. Change paragraph 7-2, Table 7-1, effective immediately, "St. Christopher - Nevis - Anguilla...SC" to read "St. Christopher - Nevis...SC."

Page 7-3. Change paragraph 7-2, Table 7-1, effective immediately, "Tuvalu (formerly Gilbert and Ellice Eslands)...TV" to read "Tuvalu...TV."

Page 7-4. Change paragraph 7-2, Table 7-2, effective immediately, "CB...Cambodia" to read "CB...Kampuchea (formerly Cambodia)."

Page 7-5. Change paragraph 7-2, Table 7-2, effective immediately, "GS...Gilbert Islands" to read "KR...Kiribati (formerly Gilbert Islands)."

Page 7-6. Change paragraph 7-2, Table 7-2, effective immediately, "NH...New Hebrides" to read "NH...Vanuatu (formerly New Hebrides)."

Page 7-7. Change paragraph 7-2, Table 7-2, effective immediately, "QA...Quator" to read "QA...Qatar."

Page 7-7. Change paragraph 7-2, Table 7-2, effective immediately, "SC...St. Christopher - Nevis - Anguilla" to read "SC...St. Christopher - Nevis."

Page 8-0. Add to paragraph 8-1a, effective immediately, "Recruiter Expense Allowances" in the description of special project 930 - Advances to Travelers.

Page 8-0. Add to paragraph 8-1c, effective immediately, appropriation 21\*2036 in the parens.

Page 8-1. Add to paragraphs 8-2 and 8-4, effective immediately, the sentence, "The first digit (9) will be changed in accordance with paragraph 8-1c for transactions against Procurement appropriations."

Page 9-2. Delete from paragraph 9-2, effective immediately, miscellaneous receipt account 21R1820.

Pages 9-5 and 9-6. Add to paragraph 9-2, effective immediately, the following accounts:

|              |  |
|--------------|--|
| 21R8927.1023 | Deposits, US Army Finance Corps Museum                                     |
| 21R8927.1024 | Deposits, Mae F. Jantzen Fund to US Army Command and General Staff College |

21R8927.2023 Interest, US Army Finance Corps Museum  
 21R8927.2024 Interest, Mae F. Jantzen Fund to US Army Command  
 and General Staff College

Page 9-8. Add to paragraph 9-3, effective immediately, the following account:

21X6131 EMPLOYEE AND EMPLOYER CONTRIBUTIONS, PRIVATE INSURANCE PLANS,  
 DEPARTMENT OF THE ARMY  
 To account for premiums (employee and employer contributions)  
 to the USFK Korean employees Medical Insurance Association. (For  
 use only by USAFAC and Korea).  
 21X6131 XX-C-\*\*\* SXXXXX Collection account  
 21X6131 XX SXXXXX Disbursement account

Page 9-11. Add to paragraph 9-7, effective immediately, the following accounts:

21X8927.0023 US Army Finance Corps Museum. Funds donated for maintenance  
 and display of appropriate documents. (For use by USAFAC and  
 US Army Finance Corps Museum only).  
 21X8927.0024 Mae F. Jantzen Fund to US Army Command and General Staff  
 College. Funds donated for use by the US Army Command and  
 General Staff College. (For use only by USAFAC and US Army  
 C&GSC only).

Page 9-18. Add to paragraph 9-8, effective 1 Oct 82, under subhome office  
 21X4991.(06CX), account 21X4991.06C9 Electronics Materiel.

Page 9-19. Delete from paragraph 9-8, effective immediately, under account  
 21X4991.0832, the commissary sales store Fort Dix, NJ.

Page 9-23. Add to paragraph 9-11e, effective no later than 1 Nov 82, limita-  
 tion .0650 to account 21X4528.

Page 10-9. Change paragraph 10-20, effective immediately, the project/budget  
 project for Equity Payments to Homeowners from 2100 to 2110.

2. Post these changes per DA Pam 310-13.
3. File this interim change in front of the publication.

(DACA-FAA-G)

By Order of the Secretary of the Army:

E. C. MEYER  
General, United States Army  
Chief of Staff

Official:

ROBERT M. JOYCE  
Major General, United States Army  
The Adjutant General

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S/S Ch. 2 15 Nov 83

HEADQUARTERS  
DEPARTMENT OF THE ARMY  
WASHINGTON, DC, 1 October 1982

Immediate Action  
INTERIM CHANGE

AR 37-100  
INTERIM CHANGE  
NO. 103  
Expires 1 October 1984

FINANCIAL ADMINISTRATION  
ACCOUNT/CODE STRUCTURE

Justification. This interim change establishes elements of expense (EOE) for Multinational Forces and Observers (MFO), changes EOE for Capital Equipment-Investment, establishes reimbursement source codes for the Army National Guard Equipment Appropriation and MFO, establishes new trust account limitations, updates Army Stock Fund limitations, and accomplishes other miscellaneous changes to be effective immediately. These changes have been made in accordance with Congressional appropriation acts and Department of Defense directives.

Expiration. This interim change expires 2 years from date of publication and will be destroyed at that time unless sooner rescinded or superseded by a permanent change.

1. AR 37-100, 1 Aug 1980, is changed as follows:

Page 4-17. Add to paragraph 4-5, effective immediately, element of expense 2691 with description "OMA-financed reimbursable procurement for Multinational Forces and Observers (MFO) of Subsistence (Class I) materiel."

Page 4-18. Change paragraph 4-5, effective immediately, the titles of elements of expense 2840 and 2850 to read "German Civilian Support Group, Indirect Hire" and "German Civilian Support Group, Indirect Hire, Deutschemark" respectively.

Page 4-19 and 4-20. Delete from paragraph 4-5, effective immediately, the sentence in the description of elements of expense 3111, 3113, 3115, 3120, and 3141 reading: "An exception is the Army Industrial Fund (AIF) appropriation which is \$5,000 or more."

Page 4-20. Add to paragraph 4-5, effective immediately, the following elements of expense:

3190 OMA-financed reimbursable procurement for Multinational Forces and Observers (MFO).

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3191 Aircraft Principal Equipment (basic symbol 2031; Appropriation and Budget Activity Account (ABAA) A, B and C).

3192 Missile Principal Equipment (basic symbol 2032; ABAA D, E, F and G).

3193 Weapons and Tracked Combat Vehicles Principal Equipment (basic symbol 2033; ABAA H and J).

3194 Ammunition (basic symbol 2034; ABAA K).

3195 Other Principal Equipment (basic symbol 2035; ABAA L, M, N, P and Q).

319A Aircraft Secondary Equipment (basic symbol 2031; ABAA S).

319B Missile Secondary Equipment (basic symbol 2032; ABAA R and T).

319C Weapons and Tracked Combat Vehicles Secondary Equipment (basic symbol 2033; ABAA U and V).

319D Ammunition (basic symbol 2034; ABAA Z).

319E Other Secondary Equipment (basic symbol 2035; ABAA W, X and Y).

Page 5-2. Add to paragraph 5-7, effective immediately, reimbursement source code 236 titled "Army National Guard Equipment Appropriation" with basic symbol 2036.

Page 5-4. Add to paragraph 5-14, effective immediately, reimbursement source code 906 titled "Multinational Force and Observers (MFO)."

Page 6-0. Delete from paragraph 6-3, effective immediately, special operating agency A00.

Page 6-2. Delete from paragraph 6-4, effective immediately, general operating agencies A2 and A3.

Page 6-2. Delete from paragraph 6-5, effective immediately, accounts offices A2 and A3.

Page 6-2. Change paragraph 6-5, effective immediately the description of accounts office 62 to read "Commander, US Army Communications-Electronics Command and Fort Monmouth, ATTN: DRSEL-CP-FA-JQ, Fort Monmouth, NJ 07703."

Page 7-2. Change paragraph 7-2, Table 7-1, effective immediately, the current codes for Mali to read "ML, RM."

Page 7-7. Delete from paragraph 7-2, Table 7-2, effective immediately the code and name "RH \_\_\_\_\_ Southern Rhodesia."

Page 9-5 and 9-6. Add to paragraph 9-2, effective immediately, the following accounts:

21R8927.1021 Deposits, USMA Regimental Room.

21R8927.1022 Deposits, Superintendent/Commandant USMA.

21R8927.2021 Interest, USMA Regimental Room.

21R8927.2022 Interest, Superintendent/Commandant USMA.

Page 9-7. Add to paragraph 9-3, effective immediately, deposit fund account as follows:

21X6875.7777 Budget Clearing Account (Suspense), Department of the Army. To allow DCASR-Atlanta to make pool contract advance payments to Georgia Tech Research Institute. For use by DCASR/Atlanta only.

|              |             |                      |
|--------------|-------------|----------------------|
| 21X6875.7777 | XX-C SXXXXX | Collection account   |
| 21X6875.7777 | XX SXXXXX   | Disbursement account |

Page 9-11. Add to paragraph 9-7, effective immediately, trust fund accounts as follows:

21X8927.0021 USMA Regimental Room-Funds donated for the purpose of maintaining the Regimental Room at the USMA. (For use by USAFAC and USMA only).

21X8927.0022 Superintendent/Commandant USMA-Funds donated for the purpose of providing for official expenses of the Superintendent and the Commandant of the USMA not otherwise covered by existing funds. (For use by USAFAC and USMA only).

Page 9-13. Change paragraph 9-8g, effective immediately, to read as follows:

g. Unallocated reserve of cash. Administrative limitation .0100 is restricted for use by HQDA only. This limitation will not be used on obligation and disbursement documents. This account is affected by the following documents:

- (1) The receipt of direct appropriations.
- (2) Transfers to the Treasury and to appropriations.
- (3) Allocations and withdrawals between the unallocated reserve and home or subhome offices of the Army Stock Fund Divisions.

Page 9-15. Add to paragraph 9-8, account 21X4991.0100, effective immediately, the phrase "For use by HQDA only."

Page 9-15. Add to paragraph 9-8, effective immediately, the account as follows:

21X4991.0103 Excess transportation charges. For use by HQDA only. For the collection of refunds from GSA of excess transportation charges identified by rate audit.

Page 9-15 and 9-16. Delete from paragraph 9-8, account 21X4991.0276, effective immediately, branch offices "31st USA AD spt Bde, Homestead AFB, FL S08180" and "US Army, Hawaii, HI, S94619."

Page 9-15. Add to paragraph 9-8, account 21X4991.0276, effective immediately, branch office "Fort Irwin, CA, S04013."

Page 9-15. Change paragraph 9-8, account 21X4991.0276, effective immediately, branch office "Fort Amador, CZ, S96519" to read "Fort Amador, Panama, S96519."

Page 9-16. Change paragraph 9-8, account 21X4991.0381, effective immediately, the home office location from Zwiebruecken to Heidelberg.

Page 9-16. Delete from paragraph 9-8, account 21X4991.0381, effective immediately, all subhome and branch offices.

Page 9-16. Add to paragraph 9-8, account 21X4991.0381, effective immediately, the following:

Branch Offices:

Theater Materiel Management Center, Zwiebruecken, Germany.  
US Army Medical Materiel Center, Pirmasens, Germany.  
Headquarters V Corps, Frankfort, Germany.  
Headquarters VII Corps, Stuttgart, Germany.  
Headquarters, 21st Support Command, Kaiserslautern, Germany.  
Southern European Task Force, Livorno, Italy.

Page 9-16. Delete from paragraph 9-8, account 21X4991.0478, effective immediately, in the home office description the parenthetical phrase "(also functions as Branch Office)."

Page 9-16. Add to paragraph 9-8, account 21X4991.0478, effective immediately, the following:

Branch Offices:

19th Support Command, Taegu, Korea.  
Medical Materiel Support Activity, Yongson, Korea.

Page 9-17. Change paragraph 9-8, account 21X4991.06AK, effective immediately, the title (Clothing and Textiles) from upper to lower case print.

Page 9-19. Delete from paragraph 9-8, account 21X4991.0832, effective immediately, under the Field Office, Northeast, Fort Meade, MD, S18043 the Commissary Sales Store "Fort Wadsworth, NY."

Page 9-19. Add to paragraph 9-8, account 21X4991.0832, effective immediately, under the Field Office, Southeast, Fort Lee, VA, S44055 the Commissary Sales Store "Camp Merrill, GA."

Page 9-20. Add to paragraph 9-8, account 21X4991.0832, effective immediately, under the Field Office, Midwest, Fort Sam Houston, TX S41113 the Commissary Sales Stores "Balboa, Panama" and Coco Solo, Panama."

Page 9-20. Add to paragraph 9-8, account 21X4991.0832, effective immediately, under the Field Office, Western, Fort Lewis, WA, S45016 the Commissary Sales Store "Fort Irwin, CA."

Page 9-20. Change paragraph 9-8, account 21X4991.0832, effective immediately, the parenthetical phrase in the Field Office, Zweibruecken, Germany, S91052 to read "(Finance and Accounting Office, APO NY 09052)."

Page 9-21. Change paragraph 9-8, account 21X4991.0832, effective immediately, under the Field Office, Zweibruecken, Germany, S91052 the Commissary Sales Store from "Bamholder, Germany" to "Baumholder, Germany."

Page 9-21. Delete from paragraph 9-8, account 21X4991.0832, effective immediately, under the Field Office, Zweibruecken, Germany, S91052 the Commissary Sales Stores "Ann Herzo Base, Germany;" "Burtonwood, England;" "Leghorn, Italy;" "Nuth, Netherlands;" and "Tehran, Iran."

Page 9-21. Add to paragraph 9-8, account 21X4991.0832, effective immediately, under the Field Office, Zweibruecken, Germany, S91052 the Commissary Sales Stores "Cairo, Egypt;" "Jidda, Saudi Arabia;" "Livorno, Italy" and "Schinnen, Netherlands."

Page 9-23. Delete from paragraph 9-11, effective immediately, account 21X3970.0001 Defense Telephone Service - Washington Account.

Page 9-23. Change paragraph 9-11, account 21X3970.0019, effective immediately, the limitation from .0019 to .0000.

Page 9-24. Add to paragraph 9-11, account 97-11X8242.0001, effective immediately, the title "Army."

Page 9-24. Add to paragraph 9-11, 1 October 1982, subparagraph h with accounts as follows:

h. Special Defense Acquisition Fund. This account, with transfers, is to be used as a revolving fund separate from other accounts, under the control of the Department of Defense, to finance the acquisition of defense articles and services in anticipation of their transfer pursuant to the Foreign Assistance Act of 1961.

SYMBOL  
11X4116.XX00

TITLE AND DESCRIPTION  
SPECIAL DEFENSE ACQUISITON FUND

The following limitations will be used with this account.

1. .3100 Nonrecurring RDT&E.
2. .3200 Nonrecurring Production.

3. .4000 One percent (1%) asset use charge.
4. .5000 Four percent (4%) asset use charge.
5. .6000 Contractor rental payments for US Government plant and production equipment.
6. .7000 Payments from Foreign Military Sales (FMS) Trust Fund or Military Assistance Account for sales of SDAF equity in contracts or inventory items (DSSA only).
7. .8000 Payments from Army appropriations for SDAF items transferred to Army for temporary use and which are not returned.
8. .9000 Other.

Page 10-7. Add to paragraph 10-18, effective immediately, account as follows:

97\*0805 MILITARY CONSTRUCTION, RESERVE COMPONENTS GENERALLY, DEFENSE

A multi-year account.

Page 10-8. Delete from paragraph 10-19, account 97\*0102.0100 01-2506 42 S99999, effective immediately, the parenthetical statement in the description (Includes claims-----allotment 2515)."

Page 10-8. Add to paragraph 10-19, account 97\*0102.0100 01-2508 42 S99999, effective immediately, in the description the sentence "Includes claims for property loss, personal injury, or death resulting from activities of the National Guard.

2. Post these changes per DA Pam 310-13.
3. File this interim change in front of the publication.

(DACA-FAA-G)

By Order of the Secretary of the Army:

E. C. MEYER  
General, United States Army  
Chief of Staff

Official:

R. M. JOYCE  
Brigadier General, United States Army  
The Adjutant General

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S/S Ch. 2 15 Nov 83

HEADQUARTERS  
DEPARTMENT OF THE ARMY  
WASHINGTON, DC, 10 March 1982

Immediate Action  
INTERIM CHANGE

AR 37-100  
INTERIM CHANGE  
NO. IO1  
EXPIRES 10 March 1983

FINANCIAL ADMINISTRATION

ACCOUNT/CODE STRUCTURE

This interim change is forwarded to the field to establish elements of expense (EOEs) for Contract Studies and Services at the request of the Department of the Army-Operations and Maintenance (DACA-OM), to change the EOE for Capital Equipment-Investment at the request of the Department of the Army-Budget (DACA-BU), and to accomplish other miscellaneous changes to be effective immediately or 1 October 1981 as indicated; expires one year from date of publication and will be destroyed at that time unless sooner superseded by a formal printed change; is being distributed through the publications pinpoint distribution system to all holders of AR-37-100; is, as an interim measure, issued in other than page-for-page format; and will be included in Formal Change 2 to AR 37-100 and will not be superseded by Formal Change 1 to AR 37-100.

Add to paragraph 3-2, second sentence, between the words "classification" and "as", effective 1 October 1981, the parenthetical phrase "(including limitations)".

Delete paragraph 3-2a, effective 1 October 1981.

Add paragraph 3-2a, effective 1 October 1981, as follows:

"a. Special conditions under which the accounting classification will not be the same.

(1) Closed accounts. Refunds for appropriations which have lapsed for disbursement purposes are credited to the applicable successor "M" account.

(2) Accounts specified in AR 37-100-XX. Some accounts are established for certain types of appropriation refunds when it is impractical or undesirable to credit the accounts originally charged.

(3) Collections by the Transportation Division, USAFAC, for unearned transportation charges (both persons and things) will be refunded to the original fiscal station."

Delete from paragraph 4-5, effective 1 October 1981, elements of expense 2540 and 2550.

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Add to paragraph 4-5, effective 1 October 1981, the following elements of expense:

"2540 Contract Studies and Analyses and Contract Consultants.

2541 Contract Consultants.

Experts and consultants employed by personal service contracts where it is impractical to obtain the services through excepted appointment procedures. Individuals/firms contracted for on a nonpersonal service arrangement are excluded from this category. They are included in DD 350 Data Base under the functional area in which the consulting is being performed.

2542 Contract Studies and Analyses.

Includes all contracts for studies and analyses conducted under the provisions of AR 5-5.

2550 Professional Management and Services by Contract.

Includes the acquisition of services of a "white collar" professional nature, e.g., preparation of reports or documentation, software development, development of logistics support plans, and other similar tasks related to management and control of programs. Specifically excluded are those services procured under commercial/industrial (A-76) procedures, such as guard or mess attendant services, or services directly related to manufacture, repair, or maintenance of hardware. Also excluded are funds included in the Special Analysis for Computer Systems Programs and the RPMA activities. Applicable DD 350 Code is shown after each category. R&D contracts to be included are reflected in codes AXXX in the DD 350 System.

2551 Program Management Support.

Contractual services covering a wide variety of technical and managerial services which directly support one or more specific program offices. (R408)  
Example: Omnibus service contracts.

2552 Policy Review and Development.

Repetitive service to investigate, evaluate, or assess existing managerial policies/organizations or to develop independently alternative procedures, organizations, and policies. (R406, R407)

2553 Specification Development.

Services to provide hardware or software specifications including efforts supporting configuration management. Specifically excluded are Architect and Engineering Services for Facilities. (R413)

Examples: Drafting Contract Specifications.  
Production Configuration Data Analysis.  
Development of Source Selection Criteria.

2554 Systems Engineering.

Services to investigate, evaluate, or assess technical, scientific, or engineering problems, concepts, and performance of existing or proposed hardware. (R414)

Examples: System Performance Review.  
Engineering Change Proposal.  
Safety Development.  
Initial Installation, Test, and Check-out of Hardware.  
Feasibility Investigations.  
Value Engineering.  
Hardware Design.

2555 Technology Sharing and Utilization.

Services to examine alternative applications and adaptations of existing or developing technologies. (R415)

2556 Logistic Support Services.

Services in connection with the support of the Integrated Logistic Support Plan (ILSP).

Examples: Maintenance Support Review.  
Depot Maintenance Evaluation and Planning.  
Resources Requirement Investigation.  
Provisioning Requirements Investigation.  
Field Support Requirements Investigation.  
Training in New Military Systems and Equipment.  
Reliability and Maintainability Review.

2557 Technical Data Collection.

Services, the primary purpose of which is the collection or organization of data. (R402)

2558 Advertising and Public Relations.

Services in connection with advertising and public relations to include advertising for recruiting efforts. (R401, R410)

2559 Other Professional, Management Services.

Support services which have broad applicability and are not identifiable to any specific program.

Examples: Financial Support and Auditing. (R403)  
Land Surveys. (R404)"

Change paragraph 4-5, the description for element of expense 2580 as follow:

- a. Includes cost of contracts and orders for performance of scientific research and development efforts as follows:
  1. Contracts awarded commercial contractors (profit organization).
  2. Contracts and grants awarded to educational institutions.
  3. Contracts awarded to nonprofit organizations.
  4. Reimbursable orders and project orders issued to:
    - a. Other Army RDTE installations/activities.
    - b. Other Army (non-RDTE) activities.
    - c. Other DOD (non-Army) activities.
    - d. Other Government (non-DOD) activities.
- b. Excludes contracts and orders issued for base operations activities, headquarters operations and support, and other management or administrative type activities and functions. Also excludes any costs normally falling under the 254X, 255X, or 259X series of elements of expense.

Add to paragraph 4-5, effective 1 October 1981, the following elements of expense:

"2590 Contractor Engineering Technical Services.

Consists of advice, instruction, and training to Department of Defense personnel, by commercial or industrial companies, in the installation, operation, and maintenance of Department of Defense weapons, equipment, and systems. Includes transmitting the knowledge necessary to develop among those Department of Defense personnel the technical skill required for installing, maintaining, and operating such equipment in a high state of military readiness. Reported in the DD 350 System in the LOXX series.

2591 Contract Plant Services (CPS).

Those engineering and technical services provided by the trained and qualified engineers and technicians of a manufacturer of military equipment or components, in the manufacturer's own plants and facilities.

2592 Contract Field Services (CFS).

Those engineering and technical services provided on-site at defense locations by the trained and qualified engineers and technicians of commercial or industrial companies.

#### 2593 Field Service Representatives.

Those employees of a manufacturer of military equipment or components who provide a liaison or advisory service between their company and the military users of their company's equipment or components."

Delete from paragraph 4-5, effective immediately, the last sentence in the description of elements of expense 3111, 3113, 3115, 3120, and 3141 reading: "These EOE's are not authorized for use by the Operation and Maintenance (O&M) appropriations."

Delete from paragraph 5-14, effective 1 October 1981, reimbursement source codes 970, 971, and 973.

Add to paragraph 5-14, effective 1 October 1981, the following reimbursement source codes:

- "971 Rents collected from occupants of housing or mobile home spaces.
- 972 Collections from occupants of housing or mobile home spaces for services (e.g., trash pickup and disposal, custodial services, or municipal-type services).
- 973 Collections from occupants of housing or mobile home spaces for utilities.
- 974 Collections from occupants of housing or mobile home spaces for Government-owned furniture.
- 975 Collections from occupants of mobile home spaces for hookups to Government facilities.
- 976 Collections from individuals for loss or damage to property or contents of housing or mobile home spaces."

Change paragraph 6-4, effective 1 October 1981, the title of general operating agency 6R to read: "US Army Security Assistance Center, New Cumberland, PA 17070."

Change paragraph 8-1a, effective 1 October 1981, the title of project 955 to read: "Army Stock Fund and Army Conventional Ammunition Fund."

10 March 1982

Change paragraph 8-1b, effective 1 October 1981, to read: "The above project numbers will be prefixed with numeric zero on financial documents, records, and reports for all applicable appropriations except those for Procurement (see para 8-1c). For appropriations requiring six digits in this field, the last two digits will be numeric zeros." This applies only to new transactions. Outstanding items at 1 October 1981 should be cleared under the old format.

Add to paragraph 9-2, effective immediately, account: "21R8927.1020 Deposits, Samuel S. Wilks Memorial Award."

Add to paragraph 9-2, effective immediately, account: "21R8927.2020 Interest, Samuel S. Wilks Memorial Award."

Add to paragraph 9-2, description of account 21R8930.4000, directly after the words "court-martial", effective immediately, the phrase: "or under authority of section 815 of Title 10 (Article 15)."

Change paragraph 9-3, effective 1 October 1981, accounts "21X1997.2000, 21X1998.2000, and 21F3885.2000" to read: "21X1997, 21X1998, and 21F3885" respectively. Field systems should not be altered for this change.

Delete from paragraph 9-4, effective 1 October 1981, account "21F3845.00XX".

Delete from paragraph 9-4, effective immediately, account "21F8133.3000".

Add to paragraph 9-7, effective immediately, account as follows:

"21X8927.0020 Samuel S. Wilks Memorial Award. An annual cash award in recognition of outstanding contributions to statistical methodologies in Army research, development, and testing. (For use by USAFAC and DARCOM only.)"

Delete from paragraph 10-17, effective 1 October 1981, the entire paragraph including account 97F3845.51XX.

DACA-FAA-G

By Order of the Secretary of the Army:

E. C. MEYER  
General, United States Army  
Chief of Staff

R. M. JOYCE  
Brigadier General, United States Army  
The Adjutant General

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1 December 1981

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C 1, AR 37-100  
\*AR 37-100

ARMY REGULATION }  
No. 37-100 }

HEADQUARTERS  
DEPARTMENT OF THE ARMY  
WASHINGTON, DC, 1 August 1980

## FINANCIAL ADMINISTRATION ACCOUNT/CODE STRUCTURE

Effective 1 September 1980

*This is a major revision and changes, additions, and deletions have been made throughout. These are shown in the codes, definitions, and instructions for elements of expense, operating agencies, accounts offices, country codes, special project codes, general fund receipts, deposit funds, trust funds, and the foreign currency fluctuation appropriation. They have all been included in previous instructions to the field.*

*Local supplementation of this regulation is prohibited, except upon approval of the Office of the Comptroller of the Army (DACA-FAA-G).*

*Interim changes to this regulation are not official unless they are authenticated by the Adjutant General. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.*

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\*This regulation supersedes AR 37-100, 25 November 1977, including all changes.

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| Accounts                       | Explanation   | Symbols |
|--------------------------------|---|---------|
| One year (annual) . . . . .    | The last digit of fiscal year of availability for obligation. . . . .                                   | 0 to 9  |
| Multiple year . . . . .        | The fiscal year is the year of issue and will be available for obligation for more than 1 year. . . . . | 0 to 9  |
| No year (continuing) . . . . . | Indefinite period of availability for obligation . . . . .  | X       |
| Successor (M) . . . . .        | Successor-merged accounts. . . . .  | M       |
| Receipt . . . . .              | . . . . .   | R       |
| Clearing . . . . .             | . . . . .   | F       |
| Estimate clearing . . . . .    | . . . . .   | A       |

(3) *Basic symbol.* The basic symbol is the last four digits of the appropriation

**2-3. Appropriation limitation.** *a.* The limitation code is a breakdown of a receipt, appropriation, or fund account for a specific purpose. In some cases, the limit is a subdivision of funds that restricts the amount or use of funds for a certain object or purpose. In other cases, it identifies subelements within the account for information and management purposes.

*b.* When it is necessary to limit the account, it will be an integral part of the appropriation symbol and will be expressed by a 4-digit decimal suffix to the basic symbol on fiscal and disbursing documents.

|  | <i>Examples</i> |      |      |       |   |
|--|-----------------|------|------|-------|---|
| <i>Transfer 21-11 appropriation</i>  | *               | 1080 |      | .0GE1 |   |
| Administrative limitation composed of two-digit country code designation (when applicable) and limitation suffix 1 |                 |      |      |       | .0GE1—Germany, Federal Republic of—and limitation suffix 1.           |
| <i>Army Stock Fund account</i>   | 21              | X    | 4991 | .06AL |   |
| Department   |                 |      |      |       | 21—Department of the Army.  |
| Fiscal year  |                 |      |      |       | X—Symbol for no-year.   |
| Army Stock Fund symbol   |                 |      |      |       | 4991—Army Stock Fund.   |
| Administrative limitation  |                 |      |      |       | .06AL—US Army Development Readiness Command-General Supplies.         |
| <i>Appropriation account</i>   | 21              | *    | 2020 | .0015 |   |
| Department   |                 |      |      |       | 21—Department of the Army.  |
| Fiscal year  |                 |      |      |       | *—Substitute last digit of applicable fiscal year.                    |
| Appropriation  |                 |      |      |       | 2020—Operation and Maintenance, Army.                                 |
| Appropriation limitation   |                 |      |      |       | .0015—CID activities.   |
| <i>Appropriation account</i>   | 97              | *    | 0100 | .5161 |   |
| Department   |                 |      |      |       | 97—Department of Defense.   |
| Fiscal year  |                 |      |      |       | *—Substitute last digit of applicable fiscal year.                    |
| Appropriation  |                 |      |      |       | 0100—Operation and Maintenance, Defense Agencies.                     |
| Administrative limitation  |                 |      |      |       | .5161—Defense Supply Agency with subordinate activity identification. |

**2-4. Financial authorization account structure, allotment serial number and reimbursement source.** *a. General.* This portion of the accounting classification identifies any subdivision of the appropriation or accounting entity needed to carry out segments of the DA missions. The funds are administered accordingly.

*b. Content.* This will consist of the data elements below, as required:

★(1) *Program year.* The program year is the year for which DA received program approval, regardless of the year of the transaction. This designation (last digit of the fiscal year identifying the program year) will precede the 2-digit code of the issuing operating agency. The program year will be

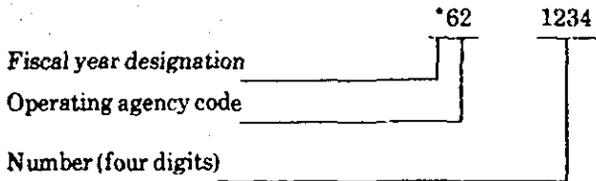
changed to and reported under "M" when the associated appropriation fiscal year is changed to "M". All obligation, obligation adjustment, and disbursement and expenditure refund documents will contain this fiscal year designation for the appropriations or funds below:

- 21-11\*1080 Military Assistance, Executive (Transfer to Army)
- 21-11\*1081 International Military Education and Training Program (Transfer to Army)
- ★21-97\*0700 Family Housing Management Account, Defense
- 21-97X4090 Home Owners Assistance Fund, Defense

Note: \* means to insert applicable fiscal year.

STANFINS also Uses program year for APA and RDTE funds.

*Example*



\*—Program Year—substitute last digit of applicable fiscal year.  
62—HQ US Army Communications and Electronics Readiness Command.

(2) *Operating agency.* Operating agencies are identified in chapter 6. The 2-digit code will identify:

- (a) For specific funds, the operating agency issuing the funds.
- (b) For open and special allotment funds, the operating agency administering the funds.
- (c) For deposit fund transactions, the operating agency under whose jurisdiction the using installation or activity operates.

(d) For reimbursements, the operating agency having jurisdiction over the installation furnishing the goods or services, or the operating agency to which funds were allocated for furnishing the goods or services.

(3) *Reimbursement designation.*

(a) "C-" appears immediately following operating agency code when transactions are reimbursements or collections in the deposit fund accounts. When the data element is recorded in the mechanized records and included in those reports, it will be a "7."

(b) For general, special, and trust receipts from US personnel in which the transactions enter the international balance of payments (IBOP), the reimbursement designation "R" will be shown along with source code "930". a numeric "0" will be shown for all other transactions.

(4) Serial number (allotment serial number, fund authorization, source code). This is a number, not to exceed four digits, assigned by an operating agency. It identifies multiple fund subdivisions within an appropriation or fund. This number immediately follows the hyphen (-) which separates it from the operating agency code.

(a) For specific allotments, the issuing operating agency assigns the number to identify the particular allotment of funds to an installation or activity. In assigning serial numbers for funds, operating agencies will use a number from 1000 to 9999. These specific allotment numbers are not published in this regulation or AR 37-100-XX series.

(b) For special open allotments, the issuing operating agency assigns the first two positions of the 4-digit serial number to identify subdivisions within an appropriation. The code of the operating agency having control over the using installation or activity will comprise the last two positions of the serial number.

(c) For restricted open allotment, the operating agency assigns the 4-digit serial number to identify subdivisions within the appropriation.

(d) For reimbursements, the serial number (source code) is a 3-digit number immediately following the designation symbol "C-". It identifies the source from which the reimbursement is effected. Source codes for appropriation reimbursements are shown in chapter 5.

(e) For deposit fund accounts, which are payroll voucher deductions and must be reported under the IBOP, the 3-digit source will identify the pay appropriation (chap. 3, AR 37-109).

(f) For advance to travelers transactions, the serial number will always be "9930" regardless of appropriation from which the advance is made (sec I, chap. 5, AR 37-108).

Appropriation refund account credited:  
2182020 08-0788 P720000-2500 S99999

(3) *Other refunds.*

(a) Accounts are established for certain types of appropriation refunds when it is impractical or undesirable to credit the accounts originally charged. These accounts and their purposes are set forth under applicable appropriations in the AR 37-100-XX series.

(b) Collections for MAP/IMET transfer appropriations are treated as appropriations refunds.

(c) Recoveries by using agencies of amounts paid to utility companies for connection charges usually apply to completed or closed allotments. When received these refunds will be credited as prescribed in (a) above.

(d) Collections by the Transportation Division, USAFAC for unearned transportation charges (both persons and things) will be refunded to the original fiscal station.

(4) *Limitations.* If the allotment charged has a limitation, any amount refunded will be identified by the same limitation.

b. *Examples of appropriation refunds.*

(1) Collections of salary overpayments.

(2) Collections of overpayments to commercial concerns because of erroneous billing or incorrect computations of invoices.

(3) Amount collected for items rejected and returned.

(4) Collections on account of suspensions or disallowances by the General Accounting Office.

(5) Repayment against advances or loans to contractors.

(6) Recovery of amounts paid to utility companies for connection charges.

(7) Voluntary refunds from contractors under specific contract provisions for price redeterminations.

(8) Collections of excess transportation costs chargeable to service members or civilian employees (such as amounts for baggage and property transported in excess of set allowances).

(9) Checks returned for cancellation.

(10) Amounts recovered under price redetermination contracts, forward pricing agreements, and other adjustments in prices, when such agreements are part of original contract provisions.

(11) Recoveries of unused moneys advanced for rations and unused monetary allowances in lieu of subsistence while traveling.

(12) Recoveries on payments for contractual services (such as rent and insurance) when contracts are canceled and adjustments are made for the unused portion.

(13) Refund of amounts for credits allowed for return of materiel to the Army Stock Fund.

(14) Refund of lump sum annual leave payments. (Such refunds are for credit to the appropriation and project account of the employing agency from which the wages or salaries will be paid.)

(15) Collections for jury fees will be credited as refunds to the appropriation or fund from which the Government employee is paid compensation.

**3-3. Appropriation reimbursements.** a. *General.* These are collections, other than appropriation refunds, for commodities, work, or services furnished or to be furnished between DA appropriations, to other bureaus or agencies of the Government, or to an individual, firm, or corporation. They are to be credited, under law, to an appropriation account. Also included are collections for commodities, work, or services furnished between allotments within a DA appropriation.

b. *Fiscal year to be credited.* Collections are normally credited to the appropriation current at the time they are earned for services or supplies. Collections for closed appropriations are credited to the applicable merged (M) appropriation (e.g., 21M2020 57-C-930 S28013).

c. *Reimbursements within the same appropriation.* Collections (reimbursements) for the same appropriation which financed the charges (intra-appropriation reimbursements) will be processed the same.

d. *Refunding collections.* A reimbursement account classification may be charged with a disbursement to refund erroneous collections previously credited to the account, and to make refunds for creditable return in excess of sales. In refunding erroneous collections, the refund voucher should refer to the one which effected

the collection. A reimbursement account classification may be cited on the "charge side" of an adjustment transaction (decrease collections) to correct an erroneous one.

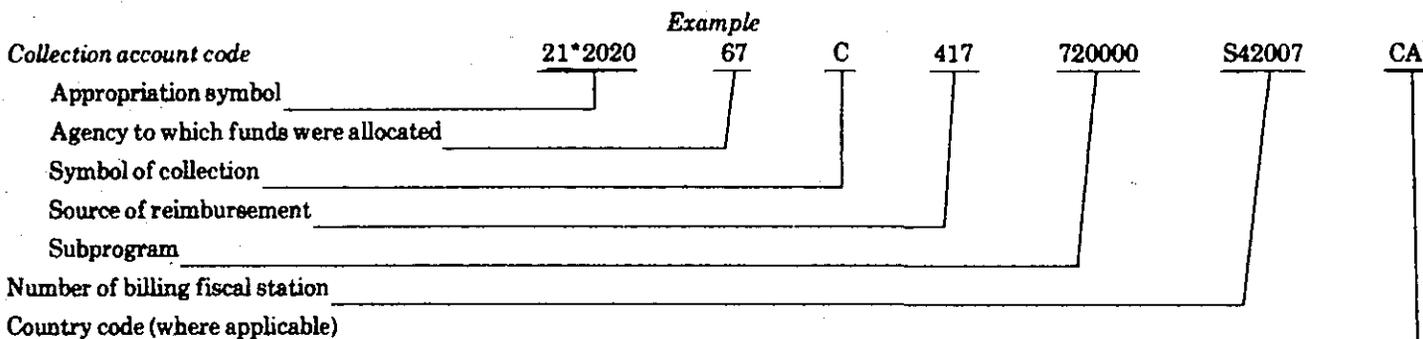
*e. Other collections.*

(1) Collections made by voucher deduction on Military Pay Vouchers will cite the account classifications shown in the conversion tables in AR 37-104-3.

(2) Cash collections will be credited to reimbursement account classifications in accordance with *f* below, unless other accounts are prescribed.

(3) Limitation .0333 will be used with unexpired procurement appropriations when recording and reporting augmentation and modernization (AM) sales collections (i.e., 21\*2031.0333).

*f. Data elements required.* Reimbursements to all appropriations will be coded by combining the data elements as described in the example below. Allotment numbers are not included in the accounting classification.

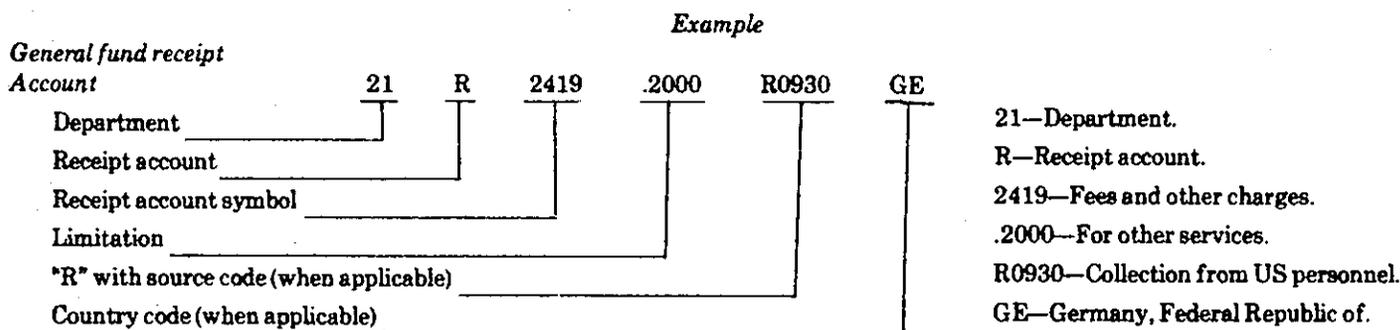


\* Substitute the last digit of applicable fiscal year.

*g. Examples of appropriation reimbursements.*

- (1) Sale of supplies and equipment.
- (2) Sale of repair and utilities services.
- (3) Proceeds derived from operation of Government-owned laundry and dry-cleaning plants.
- (4) Collections for food and operating cost for meals served to authorized personnel.

**3-4. General fund receipts.** *a.* These are collections for deposit to the general fund of the Government. This does not include those from specific sources that are required by law to be deposited into other designated funds or accounts. Major classes of general fund receipts are identified in paragraph 9-2. The general fund receipt accounts to be cited and reported are defined in paragraph 9-4.



*b.* Appropriation and limitation only will be required, except for transactions entering the IBOP. For IBOP, country code and special data code will be identified (when applicable). Also, for IBOP in which the collection is from US personnel rather than other sources, the symbol "R" with source code "930" will be shown.

**3-5. Special and trust receipt accounts.** *a.* Miscellaneous receipts are collections for credit only to special and trust fund receipt accounts which, under law, are deposited into the Treasury of the United States. They are appropriated for specific purposes (e.g., Bequest of Major General Fred C. Ainsworth to Walter Reed Army Medical Center 21R8063.1000). They are not available for obligations and disbursement; however, they may be made available by allocation and allotment under the complementary appropriation the

follow the fiscal station number on the accounting classification. This code will be included on financial documents and records for transactions entering the IBOP.

**2-10. Special data codes.** Along with country and supplemental codes, the special data code (para 7-4) will be included as a part of the accounting classification on financial documents and records for transactions entering the IBOP. This code will prefix the appropriation on payment vouchers.

**2-11. International balance of payments (IBOP) code.** For installations operating under STANFINS, the IBOP code include country code (1st two positions), supplemental code (3d position), and special data code (4th position). In this case, the special data code need not appear as a prefix to the appropriation.

**★ 2-12. Foreign Military Sales (FMS) classifications. a.** Direct cite allotted to the Army (example).

|                                 | 97-11 | X | 8242.GY01 | 89 | ABC/123 | X91514 |
|---------------------------------|-------|---|-----------|----|---------|--------|
| Dept to which transferred _____ |       |   |           |    |         |        |
| Executive Agency _____          |       |   |           |    |         |        |
| Fiscal Year _____               |       |   |           |    |         |        |
| FMS Trust Fund _____            |       |   |           |    |         |        |
| Limitation _____                |       |   |           |    |         |        |
| Operating Agency _____          |       |   |           |    |         |        |
| FMS Case/Line No. _____         |       |   |           |    |         |        |
| Fiscal Station No. _____        |       |   |           |    |         |        |

b. Self-reimbursement transactions will use the same type classification, except a constant S77777 will be cited for the Fiscal Station No.

c. Army cross-disbursing transactions will use the same type classification, except the Fiscal Station No. will be that of the other service.

**CHAPTER 3**  
**COLLECTIONS**  
**AND**  
**OBLIGATIONS AND DISBURSEMENTS**

**Section I. COLLECTIONS**

**3-1. Types of collections.** a. The transactions below are collections:

- (1) Direct receipts (such as cash, checks, drafts, and money orders.)
- (2) Deductions on payment vouchers that are offsets to cover debts due the US Government.
- (3) Other authorized deductions on payment vouchers, such as contributions to the Civil Service Retirement and Disability Fund, United States savings bond subscriptions by civilian employees, and Federal taxes. However, some deductions on payment vouchers are merely dropped from the account disbursed and are not accounted for as collections. Included are items such as cash discounts on purchases, allotments of pay by military personnel, and amounts that are the value of allowances furnished in kind under law to supplement salary earnings.

b. For accounting purposes, the collection transactions above will fall into one of the categories below:

- (1) Appropriation refunds.
- (2) Appropriation reimbursements.
- (3) Appropriation receipts.
- (4) General fund receipts.
- (5) Deposit fund receipts.

**3-2. Appropriation refunds.** Appropriation refunds are usually identified with the specific voucher or contract on which advances or erroneous payment or overpayment occurred. The appropriation refund document contains the same accounting classification as the payment voucher to which the refund relates.

a. Special conditions under which the accounting classification will not be the same.

(1) *Closed accounts.* Refunds for appropriations which have lapsed for disbursement purposes are credited to the applicable successor "M" account.

(2) *Completed or closed allotments.*

(a) Collections for allotments which have been completed or closed will be credited to accounts established for appropriation refunds (AR 37-100-XX).

(b) For commands and operating agencies which have not assigned an open allotment account classification, the appropriation refund account 21\*\*\*\*\*-0888 PXXXXXX-XXXX S99999 will be used (For \*\*\*\*\* insert applicable FY, basic symbol, and operating agency; for PXXXXXX-XXXX, insert applicable project account and element or expense.) For example, refunds for allotments issued by Headquarters, TRADOC (operating agency 57) which are completed or closed out will be credited as follows:

Allotment originally charged now closed:  
2182020 57-1234 P720000-2500 S44055

Appropriation refund account credited:  
2182020 57-0888 P720000-2500 S99999

This account will also be used with the Military Assistance Grant Aid and International Military Education and Training appropriation.

(c) For commands and operating agencies which have assigned an open allotment account, the appropriation refund account to be used is prescribed in AR 37-100-XX series. For example, OCE (operating agency 08) closed allotment originally charged with a disbursement and the appropriate account used for crediting the related appropriation refund:

Allotment originally charged now closed:  
2182020 08-1111 P720000-2500 S18035

Appropriation refund account credited:  
2182020 08-0788 P720000-2500 S99999

(3) *Other refunds.*

(a) Accounts are established for certain types of appropriation refunds when it is impractical or undesirable to credit the accounts originally charged. These accounts and their purposes are set forth under applicable appropriations in the AR 37-100-XX series.

(b) Collections for MAP/IMET transfer appropriations are treated as appropriation refunds.

(c) Recoveries by using agencies of amounts paid to utility companies for connection charges usually apply to completed or closed allotments. When received these refunds will be credited as prescribed in (a) above.

(d) Collections by the Transportation Division, USAFAC for unearned transportation charges (both persons and things) will be refunded to the original fiscal station.

(4) *Limitations.* If the allotment charged has a limitation, any amount refunded will be identified by the same limitation.

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(9) Checks returned for cancellation.

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*b. Fiscal year to be credited.* Collections are normally credited to the appropriation current at the time they are earned for services or supplies. Collections for closed appropriations are credited to the applicable merged (M) appropriation (e.g., 21M2020 57-C-930 S28013).

*c. Reimbursements within the same appropriation.* Collections (reimbursements) for the same appropriation which financed the charges (intra-appropriation reimbursements) will be processed the same.

*d. Refunding collections.* A reimbursement account classification may be charged with a disbursement to refund erroneous collections previously credited to the account, and to make refunds for creditable return in excess of sales. In refunding erroneous collections, the refund voucher should refer to the one which effected

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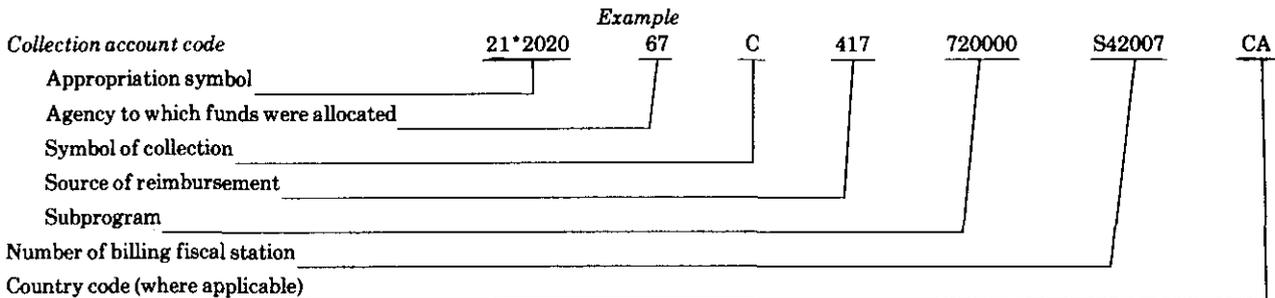
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(2) Cash collections will be credited to reimbursement account classifications in accordance with *f* below, unless other accounts are prescribed.

(3) Limitation .0333 will be used with unexpired procurement appropriations when recording and reporting augmentation and modernization (AM) sales collections (i.e., 21\*2031.0333).

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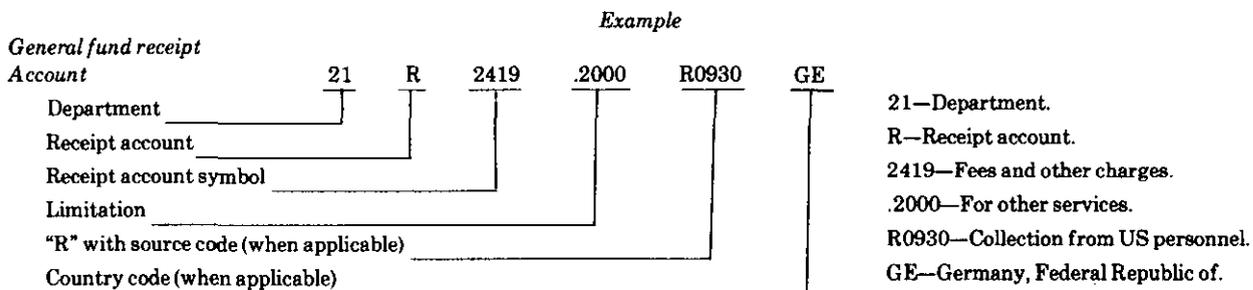


\* Substitute the last digit of applicable fiscal year.

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- (3) Proceeds derived from operation of Government-owned laundry and dry-cleaning plants.
- (4) Collections for food and operating cost for meals served to authorized personnel.

**3-4. General fund receipts.** *a.* These are collections for deposit to the general fund of the Government. This does not include those from specific sources that are required by law to be deposited into other designated funds or accounts. Major classes of general fund receipts are identified in paragraph 9-2. The general fund receipt accounts to be cited and reported are defined in paragraph 9-4.



*b.* Appropriation and limitation only will be required, except for transactions entering the IBOP. For IBOP, country code and special data code will be identified (when applicable). Also, for IBOP in which the collection is from US personnel rather than other sources, the symbol "R" with source code "930" will be shown.

**3-5. Special and trust receipt accounts.** *a.* Miscellaneous receipts are collections for credit only to special and trust fund receipt accounts which, under law, are deposited into the Treasury of the United States. They are appropriated for specific purposes (e.g., Bequest of Major General Fred C. Ainsworth to Walter Reed Army Medical Center 21R8063.1000). They are not available for obligations and disbursement; however, they may be made available by allocation and allotment under the complementary appropriation the

- (3) Familiarization and general surveillance trips.
- (4) Attendance or participation in administrative, organizational or training conferences, symposia, and seminars.
- (5) Change of command ceremonies.
- (6) Sports participation.
- (7) Staff visits.
- (8) Training courses not specifically required for job performance.
- (9) Staff retreats.

*Note.* This element of expense applies to both—

- a. Travel away from official stations, subject to regulations governing civilian and military travel, and to appropriation limitations in certain cases; and
- b. Local travel and transportation of persons in and around the official station of an employee. It includes rental of passenger motor vehicles from Government motor pools.

*Examples:*

(1) *Transportation of Persons*—Contractual services for carrying persons from place-to-place, whether by land, air, or water, and the furnishings of accommodations for actual travel. This includes—

- (a) Transportation charges.
- (b) Rental of passenger cars.
- (c) Charter of trains, buses, vessels, or airplane.
- (d) Ambulance service.
- (e) Expenses of the rented or chartered conveyances. (Rental of all passenger carrying vehicles is to be charged to this code series even though they may be used to transport things.)
- (f) Mileage allowances for use of privately owned vehicles and related charges (such as ferry fares and tolls) which are authorized.
- (g) Streetcar, bus, and taxi fares (including tips) whether used for local transportation or for travel away from designated posts of duty.

(2) *Subsistence for Travelers*—Payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence.

(3) *Incidental Travel Expense*—Other expenses caused by travel, such as excess baggage, baggage transfer, steamer chairs, and telephone and telegraph expenses as authorized by travel regulations. This does not cover miscellaneous expenses which are not directly related to travel.

(4) *Transportation Expenses Incident to PCS*—Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a PCS as authorized under 5 USC 5924a. Includes travel expenses and per diem for the employee's immediate family. Charges for other PCS expenses are under 1200, 2200, or 2500, as appropriate.

|       |   |
|-------|---|
| 2110  | Per Diem  |
| 2111  | US Personnel Stationed in Foreign Countries and Traveling in Foreign Countries (formerly 2110)  |
| 2112  | US Personnel Stationed in the United States (including US Territories and Possessions) Traveling in Foreign Countries (formerly 2120).  |
| 2113  | Direct Hire Foreign National Personnel (formerly 2140)  |
| 2114  | Indirect Hire Foreign National Personnel (formerly 2150)  |
| ★2115 | Administrative Per Diem in the United States (including US Territories and Possessions).  |
| ★2116 | Administrative Per Diem in Foreign Countries.   |
| 2119  | All Other Per Diem (formerly a part of 2190)  |
| 2120  | <i>Rental, Lease, or Charter of passenger carrying conveyances.</i> These include cars, trains, buses, vessels, airplanes, and ambulance or hearse service. Excludes individual rental of automobile while on TDY. (This should go to element of expense 2190 as normal). |
| 2121  | Foreign Carriers and Companies  |
| 2122  | Domestic Carriers and Companies   |
| ★2125 | Administrative Rental, Lease or Charter of Passenger Carrying Conveyances.  |
| 2130  | <i>Payments to Foreign Carriers, other than 2120.</i> For travel of US Military, US Civilian, and Foreign National Personnel (formerly 2130)  |

Example: Tickets.

- ★2135 Administrative Travel, Payments to Foreign Carriers.
- ★2139 Other than Administrative Travel, Payments to Foreign Carriers.
- 2190 *All Other Travel Not Included above (formerly a part of 2190.)*

Examples: Mileage allowance, tolls, tickets, other than 2130, and contractual procurement of housing for personnel on TDY. (See example 3 under 2500.)

- ★2195 Administrative Travel, All Other Travel.
- ★2199 Other than Administrative Travel, All Other Travel.

### 2200 *Transportation of Things*

#### a. Includes—

(1) Contractual charges to transport things (including animals) and to care for such things while being moved.

(2) Postage used in parcel post, rental of truck and other transportation equipment, and reimbursements to civilian personnel for the authorized movement of household effects or housetrailer.

b. Excludes transportation paid by a vendor regardless of whether the cost is itemized on the bill for the commodities sold.

#### Examples:

(1) Freight and Express Charges by common carrier and contract carrier, including freight and express, demurrage, switching, recrating, refrigerating, and other incidental expenses.

(2) Drayage and Other Local Transportation—Cartage, handling, and other charges for local transportation, including transfers of supplies and equipment.

(3) Mail transportation—Contractual transportation of mail by methods such as water, rail, air, and motor vehicle.

(4) Transportation of household goods related to PCS travel—Payments to Federal employees for transportation of household goods and effects or housetrailer in lieu of payment of actual expenses when it is for transfer of personnel from one official station to another. Charges for other PCS expenses are under 1200, 2100, or 2500, as appropriate.

(5) Baggage—Unaccompanied baggage.

(6) Temporary storage of household goods.

### 2300 *Rents, Communications and Utilities*

#### a. Includes—

(1) Standard level user charges (SLUC) assessed by the General Services Administration (GSA) and other rental of space and related services.

(2) Charges for communications and utility services.

b. Excluded charges for rental of transportation equipment, which are under 2100 or 2200.

#### 2310 Rents other than from GSA.

#### Includes—

a. Charges for possession and use of land, structures, or equipment (other than transportation equipment) owned by another, the possession of which is to be released at a future time.

b. Periodic charges under purchase-rental agreements for equipment prior to acquiring the title. (Payments after the title is acquired should be classified as equipment.) It excludes payments under lease-purchase contracts for construction of buildings (included in 3200 and 4300.)

c. Computer and punchcard machine rentals. (Excludes transportation and maintenance of rental equipment when costs are not an integral part of the agreement.) Excludes contractual data processing services included in account 2500.

d. All other equipment rentals such as office equipment and civil engineering equipment.

#### 2311 Rental of Computers

Total cost of basic rental and extra use charges for all leased computers. This includes all supporting peripheral or off-line equipment except PCM.

## Includes—

- a. Total cost for ADP services obtained from other than Federal Government sources.
- b. ADPE time and related services, systems analysis/design and programming services, ADPE maintenance, key punching/verifying services, and any contractual services not specifically identified (e.g., cost of ADP studies and projects).

- 2521 Systems Analysis/Design and Programming Services by Non-Governmental Activities
- 2522 Key Punching/Verifying Services
- 2523 ADPE Time and Related Services
- 2524 Purchased ADP Maintenance
- 2525 ADP Contractual Training

Includes costs for ADP training obtained by contract from outside Government sources.

- 2529 Other ADP Services, Studies, and Projects

Includes all requirements to contract for ADP services, studies, or projects not classified above. It must result in an end product that is a prerequisite to, or automation of, all or part of an Army information and data system. ADP studies or projects include feasibility and application studies, development of systems specifications, or any other study, service, or project which will result in an end product described above.

- 2530 Purchased ADP Services-Within Government

Includes total costs of ADP services obtained from other Government DPIs, whether or not in the same Federal agency making the reimbursement. (Excludes cost of services provided under the Government-wide ADP Sharing Program on a nonreimbursable basis.)

- 2531 Systems Analysis/Design and Programming Services by Governmental Activities
- 2532 Key Punching/Verifying Services by Governmental Activities
- 2533 ADPE Time and Related Services Provided by Governmental Activities
- 2534 Other ADP Services, Studies, and Projects

Includes cost for ADP services, studies, or projects not classified above. It must result in an end product that is a prerequisite to, or automation of, all or part of an Army information and data system. ADP studies or projects include feasibility and application studies, development of systems specifications, or any other study, service, or project which will result in an end product described above.

- 2540 Management Studies

Addresses distribution of functions and organizational structure, operating policies, procedures, methods, systems, and the application of the management sciences. Includes surveys, advice, services, or consultation on management problems. The contractor may be required to use a wide range of analytical techniques, including those of operations research in solving management problems under study. The design and development of new management systems as well as the study and refinement of existing ones are also included. (All contract management studies will be identified, regardless of the dollar amount.)

- 2550 Operations Research (OR) Studies

a. Normally addresses areas such as strategy and tactics, materiel systems, personnel systems, force structure, and technology. Includes—

- (1) The design, operation, and analysis of war games;
- (2) The design, analysis and review of experiments;
- (3) Strategic studies and technological forecasts related to military problems; and
- (4) Feasibility studies which explore the operational environment and tactical requirements to compare evaluations of present and future mixes of men, materiel, and weapons systems.

b. Often requires techniques such as analytical mathematical models, statistical analysis, network analysis, queuing theory, servo theory, game theory, Monte Carlo techniques, and linear, nonlinear, and dynamic programming.

(All contract operations research studies will be included, regardless of the dollar amount.)

- 2560 Other Purchased Services-Aircraft

a. Includes all contractual services on aviation maintenance (general/direct support and organizational).

b. Excludes repair parts, supplies and POL used in Army aviation. (These items are reported under the appropriate 2600 series.)

## 2570 Other Purchased Services

a. Accounts for miscellaneous contractual services which are not classified otherwise above, (e.g., registration fees for seminars).

b. Excludes research and development contracts/project orders defined under EOE 2580.

## 2571 AIF Purchased Services

a. Includes those expenses for services purchased from Army Industrial funded activities through project or service orders.

b. Excludes—

(1) Purchased equipment depot maintenance defined in EOE 2514.

(2) Those services provided FHMA under EOE 2573 and 2574.

## 2572 Other Purchased Services

Includes all other miscellaneous contractual services not otherwise classified.

2573 Civilian Labor Costs Paid from FHMA to Financing Appropriation or Fund

2574 All Other Funded Costs Paid From FHMA to Financing Appropriation or Fund

2579 Foreign Currency Fluctuation Transactions

2580 Research and Development Contracts

a. Includes—

(1) Contracts awarded commercial contractors (profit organizations).

(2) Contracts and grants awards to educational institutions.

(3) Contracts awarded to other nonprofit organizations.

(4) Orders issued to—

(a) Other Army RDTE installations/activities;

(b) Other Army (non-RDTE) activities;

(c) Other DOD (non-Army) activities; and

(d) Other Government (non-DOD) activities.

b. Excludes contracts awarded in direct support of in-house R&D job orders being done by manpower resources assigned to the RDTE performing installation/activity (EOE 2572).

★ This normally excludes use of this series of EOE's by installations operating under the RDTE carrier concept.

2581 Contracts Awarded Commercial Contracts (profit organization)

2582 Contracts Awarded Federal Contract Research Centers

2583 Contracts and Grants Awarded Educational Institutions

2584 Contracts and Grants Awarded Other Nonprofit Organizations

2585 Orders issued other Army RDTE Installations and Activities

2586 Orders issued other Army Non-RDTE Installations

2587 Orders issued other DOD (Non-Army) Activities

2588 Orders issued other Government (Non-DOD) Activities

2600 *Supplies and Materials*

Includes—

a. Supplies and materials, such as—

(1) Repair parts and other technical supplies consumed in the operation and maintenance of equipment.

(2) Subscriptions, pamphlets and documents.

(3) Chemicals, surgical medical supplies, POL, clothing and clothing supplies, provisions, cleaning supplies, and other materials.

b. Trophies and similar devices in recognition of accomplishments.

2610 Supplies (Except POL, ADP, Medical and Aircraft)

2611 TOE Vehicle Repair Parts

2612 General Supplies

★2613 Furniture, Recurring, Federal Supply Group 71

|        |  |
|--------|--|
| ★ 2614 | Furniture, Non-recurring, Federal Supply Group 71  |
| 2620   | Aircraft POL                                       |
| 2621   | JP-4   |
| 2622   | AVGAS  |
| 2623   | Other Aircraft POL (Oil, Lubricants, Packaged POL) |
| 2630   | Ship POL   |
| 2640   | Other POL  |
| 2641   | MOGAS  |
| 2642   | Diesel   |
| 2643   | Packaged POL                                       |
| 2644   | All Other POL                                      |
| 2650   | ADP Supplies                                       |
| 2651   | Magnetic Tapes and Disk Packs                      |
| 2652   | Parts for In-House Maintenance of Purchased ADP    |
| 2659   | Other ADP Supplies                                 |
| 2660   | Medical Supplies                                   |

a. Includes—

(1) Expense type items in the Federal Supply Catalog, Department of Defense, Section C3, Medical Materiel.

(2) Nonstandard items for which an equivalent, comparable, and like item appears in the catalog.

(3) Nonstandard items used in direct support of medical care and for which there is no standard equivalent or comparable medical item.

b. Excludes items falling within commodity areas covered by other DOD Sections of the Federal Supply Catalog.

2670 Aviation Repair Parts and Supplies

Includes repair parts and supplies which are procured and consumed for the operation and maintenance of aircraft.

2672 Aircraft Repair Parts (Stock Fund)

Includes—

a. Stock fund repair parts purchased to support the operations and maintenance of aircraft.

b. Initial stockage of authorized stockage lists and prescribed load lists (ASL/PLL).

2673 Aircraft Repair Parts (Nonstock Fund)

Includes—

a. Nonstock fund repair parts purchased to support the operations and maintenance of aircraft.

b. Initial stockage of ASL/PLL.

2674 Aircraft Operating Supplies

Includes—

a. Operating supplies (less POL and repair parts) purchased to support the operations and maintenance of aircraft.

b. Initial stockage of ASL/PLL.

2700 *Service Charge Function*

Represents those functions associated with developing costs for services done by servicing units and the charges to functional categories or program elements within the same operating entity. This decreases the costs to the servicing unit (base operations) account and correspondingly charges the applicable benefiting account. The decrease in the servicing unit account will be identified by "Service Credit". The charge to the benefiting activity account will be identified as base operations services received when prescribed.

2720 Transfer of Charges

Includes—

a. Distribution of base operations to benefiting activities within the same operating budget.

- b. RDTE cost to benefiting RDTE projects.  
 c. Overhead costs in which there is no need for distribution at specific detail EOE level, and  
 d. Any other related distributions which must be within the same operating budget.

- 2721 Transfer of charges (funded).  
 2722 Transfer of charges (unfunded).  
 2730 Nonreimbursed Morale, Welfare and Recreation/Nonappropriated Fund (MWR/NAF) Support

Includes and identifies nonreimbursed Communication and Utility services provided to Morale, Welfare and Recreation/Nonappropriated Fund (MWR/NAF) activities.

- 2731 Nonreimbursed Communication Expense  
 2732 Nonreimbursed Utility Expense

- 2760 Purchase ADP Services

Includes and identifies expense for ADP services charged to benefiting activities.

- 2770 Repairs and Utilities (R&U) Equipment Rental

Reflects charges and credits applicable to the distribution of rental charges for use of R&U maintenance and service equipment. Its use as a credit will offset account .M9000. The related charge will be applied to the appropriate R&U benefiting function.

- 2780 Reflects the Credit for Expenses Distributed to Benefiting Activities (Except Account 2770 Data)

- 2781 Service Credits (Funded)

Reflects the credits for OMA charges made to benefiting activities, except for Morale, Welfare and Recreation/Nonappropriated Funds (MWR/NAF)

- 2782 Service Credits (Unfunded)

Reflects the credits for Military personnel expenses distributed to benefiting activities, except for MWR/NAF

- 2783 Service Credits (Morale, Welfare and Recreation/Nonappropriated Funds)

Reflects the credits for MWR/NAF charges distributed to the benefiting activity.

- 2800 *Contractual Personnel, Indirect Hire, Foreign Nationals*—Indirect (contract) hiring of foreign nationals.

- 2810 Japanese MLC, Indirect Hire

- 2811 All Pay Except Separation Allowance

- 2812 Separation Allowance

- 2820 German National Personnel, Indirect Hire

- 2830 German National Personnel, Indirect Hire, Deutschemark

- 2840 German Labor Service Personnel, Indirect Hire

- 2850 German Labor Service Personnel, Indirect Hire, Deutschemark

- 2860 All Other

- 2861 All Pay Except Separation Allowance

- 2862 Separation Allowance

- 2870 Korean Service Corps

- 2871 All Pay Except Separation Allowance

- 2872 Separation Allowance

3000

## ACQUISITION OF CAPITAL ASSETS

### 3100 *Equipment*

Comprises personal property that is more or less durable (i.e., which may be expected to last a year or more without impairment of its physical condition). It includes charges for services of initial installation of equipment when performed under contract. It excludes commodities which are converted in construction or manufacture, or which are used to form a minor part of equipment or fixed property.

Examples:

1. Transportation Equipment—Vehicles, including passenger-carrying automobiles, motor trucks,

motorcycles, tractors, aircraft, wagons, carts, barges and power launchers.

2. Furniture, Furnishings, and Fixtures—Movable furniture, fittings, fixtures, and household equipment, including desks, tables, chairs, typewriters, adding machines, ADP.

3. Medical and Legal Books and Texts and Rare Books for Permanent Collection.

4. Livestock (other than that purchased for slaughter).

5. Implements and Tools.

6. Machinery—Engines, generators, manufacturing machinery, transformers, aircraft equipment, pumps, and other production and construction machinery.

7. Instruments—X-Ray apparatus, signaling and telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, phonographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

8. Tanks, armored cars, tractors, machineguns, rifles, bayonets, antiaircraft guns, cannons, searchlights, detectors, fixed and mobile mounts or carriages for cannon, including limbers, caissons, battery and store wagons, reels, carts, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.

*Note:* This class may consist of both equipment which is not capitalized (not set up in property accounts) and that equipment which is capitalized. In determining subclasses for administrative use, agencies may appropriately maintain such a distinction.

### 3110 Capital Equipment Other than Medical and ADP

#### ★3111 Investment Items-Other

Reflects and identifies those procurement transactions of equipment with a unit cost of \$3,000 or more. An exception is the Army Industrial Fund (AIF) appropriation which is \$5,000 or more. The EOE is only for use by appropriations authorized to fund investment items. This EOE is not authorized for use by the Operation and Maintenance (O&M) appropriations.

#### ★3112 Expense Items-Other

Reflects and identifies those procurement transactions of equipment not meeting the criteria of an investment cost or a supply cost.

#### ★3113 Furniture, Recurring, Investment, Federal Supply Group 71

Reflects and identifies those procurement transactions of furniture which are recurring and with a unit cost of \$3,000 or more. An exception is the Army Industrial Fund (AIF) appropriation which is \$5,000 or more. This EOE is only for use by appropriations authorized to fund investment items. This EOE is not authorized for use by the Operation and Maintenance (O&M) appropriations.

#### ★3114 Furniture, Recurring, Expense, Federal Supply Group 71

Reflects and identifies those procurement transactions of furniture which are recurring and do not meet the criteria of an investment cost or a supply cost.

#### ★3115 Furniture, Nonrecurring, Investment, Federal Supply Group 71

Reflects and identifies those procurement transactions of furniture which are nonrecurring and with a unit cost of \$3,000 or more. An exception is the Army Industrial Fund (AIF) appropriation which is \$5,000 or more. This EOE is only for use by appropriations authorized to fund investment items. This EOE is not authorized for use by the Operation and Maintenance (O&M) appropriations.

#### ★3116 Furniture, Nonrecurring, Expense, Federal Supply Group 71

Reflects and identifies those procurement transactions of furniture which are nonrecurring and do not meet the criteria of an investment cost or a supply cost.

### 3120 Capital Equipment ADP (Investment)

★Reflects and identifies those procurement transactions of equipment with a unit cost of \$3,000 or more. An exception is the Army Industrial Fund (AIF) appropriation which is \$5,000 or more. This EOE is only for use by appropriations authorized to fund investment items. This EOE is not authorized for use by the Operation and Maintenance (O&M) appropriations.

3121 Computer

3122 Punch Card Machine

3123 Other ADP Equipment

### 3130 Capital Equipment ADP (Expense)

★ Reflects and identifies those procurement transactions of equipment not meeting the criteria of an investment cost or a supply cost.

- 3131 Computer
- 3132 Punch Card Machine
- 3133 Other ADP Equipment
- 3140 Capital Equipment, Medical Items

a. Includes—

(1) That portion of Expense Element Class 3100 that are in the Federal Supply Catalog, Department of Defense, Section 3, Medical Materiel.

(2) Nonstandard items for which an equivalent, comparable, and like item appears in the catalog, as well as nonstandard items used in direct support of medical care and for which there is no standard equivalent or comparable medical item.

b. Excludes items in commodity areas covered by other DOD sections of the Federal Supply Catalog.

★ 3141 Medical Equipment (Investment)

Reflects and identifies those procurement transactions of equipment with a unit cost of \$3,000 or more. An exception is the Army Industrial Fund (AIF) appropriation which is \$5,000 or more. This EOE is only for use by appropriations authorized to fund investment items. This EOE is not authorized for use by the Operation and Maintenance (O&M) appropriations.

★ 3142 Medical Equipment (Expense)

Reflects and identifies those procurement transactions of equipment not meeting the criteria of an investment cost or a supply cost.

3200 *Lands and Structures*

Includes land and interest in land, buildings, and other structures, additions to buildings, nonstructural improvements, and fixed equipment (whether added or replaced) when acquired under contract.

Examples:

1. Lands and Interest in Lands, Including Easements and Rights of Way.
2. Building and Other Structures—The acquisition or construction of buildings and structures and additions thereto, when acquired under contract. This includes principal payments under lease-purchase contracts for construction of buildings.
3. Nonstructural Improvements—Improvements of Land, such as landscaping, fences, sewers, wells, reservoirs, when acquired under contract.
4. Fixed Equipment—Fixtures and equipment which become permanently attached to or a part of buildings or structures, such as elevators, plumbing, powerplant boilers, fire alarm systems (whether added or replaced), when acquired under contract. This includes charges for services for initial installations of fixed equipment when done under contract.

3300 *Investments and Loans*

Includes—

- a. The purchase of stocks, bonds, notes, and similar transactions (except the par value of Government securities or securities of wholly-owned Government enterprises).
- b. Expenditures of capital for other funds.
- c. Loans to corporations, associations, and individuals.

Examples:

1. *Investments in Securities*—The purchase of stocks, bonds, debentures, and other securities (except the par value of US Government securities) in which money is invested either temporarily or permanently. This should include the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value of Government securities and discounts under par value on sales of Government securities.
2. *Loans*—Loans to foreign governments, States, and other political subdivisions; loans to other Government agencies; and loans to corporations, associations, and individuals.

## CHAPTER 5

### REIMBURSEMENT SOURCE CODES

**5-1. Appropriations and funds available to the Army** *a.* The codes in this chapter show the major sources of appropriation reimbursements. The first digit of the source code indicates the major category. The other two digits identify the appropriation, fund, or department from which reimbursement is made.

*b.* Codes identified as major source codes will not be used on accounting documents.

**5-2. Reimbursements to Air Force appropriations.** Collections made from Army appropriations for credit to Air Force appropriations will be coded as described in chapter 6, AFM 170-7.

**5-3. Intra-appropriation reimbursements.** Intra-appropriation reimbursements are transactions between accounts of the same appropriation. For example, a collection from subprogram 200000, "Operation and Maintenance, Army" appropriation, for credit to subprogram 730000 would be coded as follows:

21 \*2020 06-C-100 P730000 SXXXXX (\* Enter applicable fiscal year)

**5-4. Interappropriation reimbursements.** These are transactions between appropriations of the Department of the Army. For example, a collection from the appropriation "Aircraft Procurement, Army" for credit to the appropriation "Operation and Maintenance, Army", subprogram 730000, would be coded as follows:

21 \*2020 57-C-231 P730000 SXXXXX (\* Enter applicable fiscal year)

**5-5. Reimbursements from Trust Fund Accounts.**

| <i>Source<br/>code</i> | <i>Source</i>   |
|------------------------|---|
| A00                    | Trust Fund Accounts (except FMS (8242) (Major Source Code))   |
| A01                    | All Army Trust Funds (see chap. 9.)   |
| A02                    | All other Trust funds (except FMS (8242))   |
| C00                    | Foreign Military Sales (97-11X 8242) (no detail codes).   |
| ★D00                   | Foreign Military Sales (97-11X8242) (no detail codes). Reimbursements for FMS below the line expenditures (not included in source code C00), e.g. transportation, asset use charges, medical services, and surcharge add-ons. |

*Note.* The last two positions of source code are numeric.

**5-6. Reimbursements from Off-Budget Federal Agencies.**

| <i>Source<br/>code</i> | <i>Source</i>  |
|------------------------|--|
| B00                    | Off-Budget Federal Agencies (no detail codes).<br>Includes: Rural Electrification and Telephone Revolving Fund (USDA)<br>Rural Telephone Bank (USDA)<br>Environmental Financing Authority Fund (USTD)<br>Exchange Stabilization Fund (USTD)<br>Export-Import Bank of the United States<br>Board of Governors of the Federal Reserve System<br>US Postal Service<br>Federal National Mortgage Association (USHUD)<br>Banks for Cooperatives (Farm Credit Admin)<br>Federal Intermediate Credit Banks (Farm Credit Admin)<br>Federal Land Banks (Farm Credit Admin)<br>Federal Home Loan Banks (Fed H.L. Bank Board)<br>Federal Home Loan Mortgage Corporation |

*Note.* The last two positions of source code are numeric.

**5-7. Reimbursements from Army. a. Intra-appropriation reimbursements.**

| <i>Source code</i> | <i>Source</i>  |
|--------------------|--|
| 100                | Army Intra-Appropriation Reimbursements (no detail codes). |

*Note.* For Army stock fund transactions, this code will be used for reimbursable inventory transfers between installations or activities within the same division. (For others, see code 291.)

**b. Interappropriation reimbursements.**

| <i>Source code</i> | <i>Basic appropriation title</i>  | <i>Basic symbol</i> |
|--------------------|---|---------------------|
| 200                | Army Interappropriation Reimbursements (Major Source Code)  |                     |
| 210                | Military Personnel, Army . . . . .  | 2010                |
| 220                | Operation and Maintenance, Army . . . . .   | 2020                |
| 225                | Foreign Aid and Assistance Transfer Appropriations (except MAP) . . . . .                               |                     |
| 229                | Other Transfer Appropriations . . . . .   |                     |
| 230                | Procurement of Equipment and Missiles, Army (Merged Account Only) . . . . .                             | 2030                |
| 231                | Aircraft Procurement, Army . . . . .  | 2031                |
| 232                | Missile Procurement, Army . . . . .   | 2032                |
| 233                | Procurement of Weapons and Tracked Combat Vehicles, Army . . . . .                                      | 2033                |
| 234                | Procurement of Ammunition, Army . . . . .   | 2034                |
| 235                | Other Procurement, Army . . . . .   | 2035                |
| 237                | National Board for the Promotion of Rifle Practice, Army . . . . .                                      | 1705                |
| 240                | Research, Development, Test, and Evaluation, Army . . . . .   | 2040                |
| 250                | Military Construction, Army . . . . .   | 2050                |
| 260                | National Guard Personnel, Army . . . . .  | 2060                |
| 265                | Operation and Maintenance, National Guard . . . . .   | 2065                |
| 270                | Reserve Personnel, Army . . . . .   | 2070                |
| 277                | Suspense (restricted for use by accounts offices) . . . . .   |                     |
| 280                | Operation and Maintenance, Army Reserve . . . . .   | 2080                |
| 281                | Salaries and Expenses, Cemeterial Expenses, Army . . . . .  | 1805                |
| 285                | Military Construction, National Guard . . . . .   | 2085                |
| 286                | Military Construction, Army Reserve . . . . .   | 2086                |
| 291                | Army Stock Fund (except for reimbursable inventory transfer transactions—see source code 100) . . . . . | 4991                |
| 292                | Army Industrial Fund . . . . .  | 4992                |
| ★ 293              | Working Capital Fund, Army Conventional Ammunition . . . . .  | 4528                |
| 297                | Family Housing, Defense (Family Housing Management Account) Transfer to Army . . . . .                  | 0700                |
| 299                | Other general, revolving and special appropriations . . . . .   |                     |

**5-8. Reimbursements from Air Force.** Source code below is for use with reimbursements from Air Force appropriations for credit to Army appropriations.

| <i>Source code</i> | <i>Source</i>  |
|--------------------|--|
| 300                | Department of the Air Force (not to be used in crediting Air Force appropriations) (Major Source Code) |
| 357                | All Air Force appropriations identified by departmental symbol 57                                      |

*Note.* Source codes in chapter 6, AFM 170-7 will be used only in crediting Air Force appropriations.

**5-9. Reimbursements from Navy.** The source codes below are for use with reimbursements from Navy appropriations for credit to Army appropriations.

| <i>Source code</i> | <i>Source</i>  |
|--------------------|--|
| 400                | Department of the Navy (Major Source Code)                           |
| 408                | All Marine Corps appropriations identified by departmental symbol 17 |
| 417                | All Navy appropriations identified by departmental symbol 17         |

**5-10. Reimbursements from Military Assistance Program (MAP), 21-11\*1080.0\*\*2.** Collections received from the MAP programs will be classified as follows:

| <i>Source code</i> | <i>Source</i>   |
|--------------------|---|
| 500                | Military Assistance Program, 21-11*1080.0**2. (Major Source Code)   |
| 582                | Military Assistance, Executive (Transfer to Army) 21-11 FY 1080.0**2 except projects M1Ø and M2Ø.           |
| 586                | Military Assistance, Executive (Transfer to Army)—Project M1Ø (Contract Technicians and Contract Services). |
| 587                | Military Assistance, Executive (Transfer to Army)—Project M2Ø (Repair and Rehabilitation MAP Equipment).    |

**5-11. Reimbursement from Military Assistance and Sales Program, except 21-11\*1080.0\*\*2.** Collections received will be classified as follows.

| <i>Source code</i> | <i>Source</i>  |
|--------------------|--|
| 600                | Military Assistance Program, Other (Major Source Code)   |
| 680                | Military Assistance, Executive (Transfer to Army) 21-11*1080, all limitations except 21-11*1080.0**2 and .0**4 and except 21-11*1080.0**1 Projects L1Ø, L2Ø, L3Ø, L4Ø, L5Ø, and L6Ø. |
| 681                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L1Ø (Transportation Costs).   |
| 682                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L2Ø (Packing, Crating, Handling, Port Loading, and Unloading).  |
| 683                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L3Ø (Operation and Maintenance of MAP Installations).   |
| 684                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L4Ø (Storage and Maintenance of MAP Stockpiles).  |
| 685                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L5Ø (Offshore Procurement Expenses).  |
| 686                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L6Ø (Logistic Management Expenses).   |
| 687                | International Military Education and Training Program, 21-11*1081. All Projects.   |
| 688                | Military Assistance, Executive (Transfer to Army) 21-11*1080.0**4.   |

\* Insert last digit of applicable fiscal year.

**5-12. Advances from foreign governments.**

| <i>Source code</i> | <i>Source</i>                                  |
|--------------------|--|
| 745                | Advances, Federal Republic of Germany, 21X6069 |

**5-13. Reimbursement from other Government agencies.**

| <i>Source code</i> | <i>Source</i>   |
|--------------------|---|
| 800                | Collections received from other major Government departments (Major Source Code). |
| 813                | Commerce, Department of   |
| 814                | Interior, Department of   |
| 815                | Justice, Department of  |
| 816                | Labor, Department of  |
| 819                | State, Department of  |
| 820                | Treasury, Department of   |
| 836                | Veterans Administration   |
| 838                | Panama, Republic of   |
| 843                | Defense Civil Preparedness Agency   |

| <i>Source<br/>code</i> | <i>Source</i>   |
|------------------------|---|
| 847                    | General Services Administration   |
| 848                    | Environmental Protection Agency   |
| 869                    | Transportation, Department of   |
| 875                    | Health and Human Services, Department of  |
| 876                    | National Aeronautics and Space Administration   |
| 877                    | Housing and Urban Development, Department of  |
| 878                    | Legislative Branch  |
| 879                    | The Judiciary   |
| 880                    | Executive Office of the President   |
| 881                    | Agriculture, Department of  |
| 889                    | Energy Research and Development Administration  |
| 890                    | Selective Service System  |
| 895                    | Nuclear Regulatory Commission   |
| 896                    | Engineers, Corps of, Civil  |
| 897                    | Secretary of Defense, Office of the (all OSD appropriation symbols except 21-97*1087) |
| 898                    | Secretary of Defense (Defense Assistance for Vietnam)                                 |
| 899                    | All other Federal agencies outside DOD  |

**5-14. Reimbursements from non-Federal sources.** Collections from individuals, organizations, nonappropriated funds, and other miscellaneous activities for which reimbursements are required.

| <i>Source<br/>code</i> | <i>Source</i>   |
|------------------------|---|
| 900                    | Non-Federal Sources (Major Source Code)   |
| 904                    | State and local units of Government. See AR 37-27.  |
| 905                    | Foreign governments and International Organizations (Excludes Security Assistance Program)  |
| 910                    | Nongovernmental agencies  |
| 915                    | Nonappropriated fund activities   |
| 920                    | National Red Cross  |
| 930                    | Collections from individuals. (Includes collections for food cost and operating cost portions for meals served to authorized personnel and laundry services, except for standard payroll deductions by JUMPS-Army.) (Excludes all collections shown under other source codes.)                      |
| 932                    | Laundry earnings transferred for collection by USAFAC.  |
| 936                    | Recoveries by the Judge Advocate General of certain medical costs from third parties under the Federal Care Recovery Act 42 USC 2651-3 (AR 27-40) and the Federal Claims Collection Act of 1966, 31 USC 951-53 (AR 27-400). Collections will be credited to the appropriation current at that time. |
| 938                    | Reimbursement for costs of travel, rewards, and expenses of prisoners and guard escorts for the pursuit, arrest, apprehension, and delivery of deserters, escaped military prisoners, and members absent without leave.   |
| 940                    | Cash recoveries from sales and disposal of excess, surplus, and salvaged property. (To be used with those appropriation or fund accounts which are authorized to be credited locally with such collections.) See AR 37-108 and AR 37-151.   |
| 945                    | Collections from US personnel which are properly credited to source code 940 but which enter the IBOP.  |
| 946                    | Collections from all other sources which are properly credited to source code 940 but which enter the IBOP.   |
| 970                    | Cash collections or voucher deductions for rental receipts from Capehart Housing occupied by civilians.   |
| 971                    | Cash collections or voucher deductions for rental rental receipts derived from occupancy of Defense Housing (Title III).  |

| <i>Source code</i> | <i>Source</i>  |
|--------------------|--|
| 973                | Cash collections or voucher deductions for services (excluding rentals) furnished civilian occupants of family housing units.  |
| 979                | Commissary store sales authorized individuals. Excludes collections for food cost and operating cost portions for meals served to authorized personnel.                  |
| ★ N00              | NATO sales under PL 96-323 (NATO Mutual Support Act of 1979) (no detail codes) (2d and 3d digits numeric zero). USAREUR should be the only MACOM processing these sales. |

**5-15. Collections made by Transportation Division, Army.** *a.* Collections made by the Transportation Division, US Army Finance and Accounting Center, Indianapolis, IN, for the value of property (except MAP property) lost or damaged by carriers will be coded 910. It will be credited to the specific fiscal station whose funds were charged for the purchase of such property. Collections applicable to 21X3970 Army Management Fund, 21X4991 Army Stock Fund, and 21X4992 Army Industrial Fund will also cite the appropriate 4-digit administrative limitation. The fiscal station number will be the number of the home office or the station number appearing on the report of survey.

*b.* Collections for MAP property will be accounted for in accordance with paragraph 3-2a(3)(b).

**5-16. Air Force reimbursement account codes.** For reimbursement account codes that apply to the Air Force, see Air Force Fiscal Code, AFM 170-7. Copies of the Air Force fiscal code may be obtained from the US Army AG Publication Center, 2800 Eastern Boulevard, Baltimore, MD 21220, in accordance with DA Form 12-9 requirements for Financial Administration.

## CHAPTER 6

### OPERATING AGENCIES AND ACCOUNTS OFFICES

**6-1. Purpose of codes.** The codes are designations assigned to various commands, headquarters, or agencies. They provide a ready means of consolidating fiscal data for budgetary analysis.

**6-2. HQDA operating agency.** COA is the operating agency for HQDA.

| <i>Code</i> | <i>Agency</i>   |
|-------------|---|
| COA         | Headquarters, Department of the Army, Office of Comptroller Washington DC 20310 |

**6-3. Special operating agency.** Special operating agencies and their codes are listed below.

| <i>Code</i> | <i>Agency</i>  |
|-------------|--|
| 600         | Headquarters, US Army Material Development and Readiness Command, 5001 Eisenhower Ave., Alexandria, VA 22333 |
| A00         | Headquarters, US Army Communications Command, ATTN: CC-OC-FOA, Fort Huachuca, AZ 85613                       |

**6-4. General operating agency.** General operating agencies and their codes are listed below.

| <i>Code</i> | <i>Agency</i>   | <i>Accounts Office No.</i> |
|-------------|---|----------------------------|
| 01          | Deputy Chief of Staff for Personnel, US Army, WASH DC 20310   | 01                         |
| 03          | Headquarters, US Army Communications Command, ATTN: CC-OC-FOA-GOA, Fort Huachuca, AZ 85613                              | 03                         |
| 06          | Surgeon General, Office of The, Office of the Comptroller, The Pentagon, WASH DC 20310                                  | 74                         |
| ★ 08        | Engineers, Office of the Chief of, Pulaski Bldg., WASH DC 20314   | 08                         |
| 11          | Adjutant General, Office of The, Office of the Comptroller, WASH DC 20310   | 01                         |
| 12          | Office of the Assistant Chief of Staff, Intelligence, US Army, The Pentagon, WASH DC 20310                              | 01                         |
| 13          | Office, Chief of Staff, US Army, The Pentagon, WASH DC 20310  | 01                         |
| 16          | Director, National Security Agency, Finance and Accounts Office, 9800 Savage Road, Fort Meade, MD 20755                 | 16                         |
| 17          | US Military Academy, West Point, NY 10996   | 01                         |
| 18          | National Guard Bureau, Department of the Army, ATTN: NGB-ARC-A, Room 2D400, The Pentagon, WASH DC 20310                 | 18                         |
| 20          | Director of Accounting Operations, US Army Finance and Accounting Center, Dept 130, Indianapolis, IN 46249              | 01                         |
| 21          | US Army Criminal Investigation Command (USACIDC), WASH DC 20315   | 01                         |
| 22          | Office, Secretary of the Army, Management Office, The Pentagon, WASH DC 20310   | 01                         |
| 24          | National War College, Fort Lesley J. McNair, WASH DC 20319 (Restricted to FY 76 and prior accounts)                     | 01                         |
| 25          | US Army Intelligence and Security Command, ATTN: IRAM-F, Arlington Hall Station, Arlington, VA 22212                    | 25                         |
| ★ 26        | US Army Troop Support Agency, ATTN: DALO-TAB-B, Bldg 12400, Ft Lee, VA 23801 (Restricted to FY 81 and subsequent funds) | 26                         |
| 28          | National Defense University, Fort Lesley J. McNair, WASH DC 20319   | 01                         |
| 32          | Commander, US Army Finance and Accounting Center, ATTN: FINCA-I, Indianapolis, IN 46249                                 | 01                         |
| 35          | Military Traffic Management Command, WASH DC 20315  | 01                         |

| Code | Agency  | Accounts<br>Office No. |
|------|---|------------------------|
| 36   | US Army Ballistic Missile Defense Program Manager, P.O. Box 1500, ATTN: SSC-P, Huntsville, AL 35807                           | 63                     |
| 38   | Headquarters, US Army Recruiting Command, Fort Sheridan, IL 60037   | 38                     |
| ★ 39 | US Military Enlistment Processing Command, ATTN: MEPCRM, Ft Sheridan, IL 60037 (Restricted to FY 81 and subsequent funds)     | 38                     |
| 40   | Headquarters, US Army Military District of Washington, WASH DC 20315  | 01                     |
| 49   | Defense Logistics Agency, Cameron Station, Alexandria, VA 22314 (For applicable DSA activity code 51 XX—(see chap. 10))       | 49                     |
| 57   | Headquarters, US Army Training and Doctrine Command (TRADOC), Fort Monroe, VA 23651   | 57                     |
| 6A   | US Army Materiel Development and Readiness Command, 5001 Eisenhower Avenue, Alexandria, VA 22333                              | 6A                     |
| 6B   | US Army Troop Support and Aviation Materiel Readiness Command, ATTN: DRSTS-CFG(1), 4300 Goodfellow Blvd., St. Louis, MO 63120 | 6C                     |
| 6C   | US Army Troop Support and Aviation Materiel Readiness Command, ATTN: DRSTS-CFG(1), 4300 Goodfellow Blvd., St. Louis, MO 63120 | 6C                     |
| 6D   | US Army Tank Automotive Materiel Readiness Command, Warren, MI 48090  | 6D                     |
| 6F   | US Army Aviation Research and Development Command, P.O. Box 209, St. Louis, MO 63166  | 6C                     |
| 6G   | US Army Tank-Automotive Research and Development Command, Warren, MI 48090  | 6D                     |
| 6H   | US Army Communications Research and Development Command, Fort Monmouth, NJ 07703  | 62                     |
| 6J   | US Army Missile Research and Development Command, Redstone Arsenal, AL 35809  | 63                     |
| 6K   | US Army Armament Research and Development Command, Dover, NJ 07801  | 65                     |
| 6L   | US Army Electronic Research and Development Command, 2800 Powder Mill Rd, Adelphi, MD 20783                                   | 6A                     |
| 6M   | US Army Mobility Equipment Research and Development Command, Fort Belvoir, VA 22060   | 6A                     |
| 6N   | US Army Natick Research and Development Command, Kansas St., Natick, MA 01760   | 6A                     |
| 6P   | US Army Depot Systems Command, Chambersburg, PA 17201   | 6A                     |
| 6R   | US Army International Logistics Command, New Cumberland, PA 17070   | 6A                     |
| 62   | US Army Communications and Electronics Materiel Readiness Command, Fort Monmouth, NJ 07703                                    | 62                     |
| 63   | US Army Missile Command, Redstone Arsenal, AL 35809   | 63                     |
| 65   | US Army Armament Materiel Readiness Command, ATTN: DRSAR-CPF-O, Rock Island Arsenal, Rock Island, IL 61201                    | 65                     |
| 67   | US Army Test and Evaluation Command, Aberdeen Proving Ground, MD 21005  | 67                     |
| 71   | Commander, Naval Facilities Engineering Command Hqs., ATTN: Code 0142, 200 Stovall St., Alexandria, VA 22332                  | 71                     |
| 72   | Technical Research Institute, Andrews Air Force Base, MS 20311  | 72                     |
| 73   | US Army Computer Systems Command (USACSC), Fort Belvoir, VA 22060   | 01                     |
| 74   | US Army Health Services Command (HSCM-A), Fort Sam Houston, TX 78234  | 74                     |
| 75   | US Army Medical Research and Development Command (SGRD-RM), Fort Detrick, Frederick, MA 21701                                 | 75                     |
| 76   | Headquarters, US Army Forces Command (FORSCOM), ATTN: AFCO-FAO, Fort McPherson, GA 30330                                      | 76                     |
| 77   | Headquarters, US Army Japan, APO San Francisco 96343  | 01                     |
| 78   | Headquarters, US Army, Eighth (Korea) APO San Francisco 96301   | 01                     |

| Code   | Agency   | Accounts Office No. |
|--|--|---------------------|
| 80   | Headquarters, US Army, Pacific, APO San Francisco 96558 (Restricted to FY 74 and prior accounts) . . . . .                                       | 01                  |
| 82   | Headquarters, US Army Western Command, Fort Shafter, HI 96858. . . . .   | 01                  |
| 89   | Headquarters, US Army Europe (USAREUR) and Seventh Army, APO New York 09403  | 87                  |
| 94   | Headquarters, US European Command, APO New York 09128 . . . . .  | 87                  |
| 95   | Headquarters, US European Command, (USEUCOM MAP Control Branch), APO New York 09128. . . . .   | 87                  |
| A2   | Headquarters, 7th Signal Command, ATTN: CCN-COMPT-CA, Fort Ritchie, MD 21719   | A2                  |
| A3   | Headquarters, US Army Communications Command, ATTN: CC-OC-FOA-GOA, Fort Huachuca, AZ 85613. . . . .  | A3                  |
| <b>6-5. Accounts offices.</b> The offices below are designated to perform the accounting and reporting function. |  |                     |
| Code   | Office   |                     |
| A2   | Headquarters, 7th Signal Command, ATTN: CCN-COMPT-CA, Fort Ritchie, MD 21719   |                     |
| A3   | Headquarters, US Army Communications Command, ATTN: CC-OC-FOA-GOA, Bldg 41412, Fort Huachuca, AZ 85613   |                     |
| 01   | Commander, US Army Finance and Accounting Center, ATTN: Dept 130, Indianapolis, IN 46249   |                     |
| 03   | Headquarters, US Army Communications Command, ATTN: CC-CD-FOA-GOA, Bldg 41412, Fort Huachuca, AZ 85613   |                     |
| ★08  | Office of the Chief of Engineers, US Army Corps of Engineers, ATTN: DAEN-RMF-A, Pulaski Bldg WASH DC 20314                                       |                     |
| 16   | Director, National Security Agency, Finance and Accounts Office, 9800 Savage Road, Fort Meade, MD 20755  |                     |
| 18   | Chief, National Guard Bureau, ATTN: NGB-ARC-A, Room 2D400, The Pentagon, WASH DC 20310   |                     |
| 25   | Commander, US Army Intelligence and Security Command, ATTN: IRAM-F, Arlington Hall Station, Arlington, VA 22212                                  |                     |
| ★26  | US Army Troop Support Agency, ATTN: DALO-TAB-B, Bldg 12400, Ft Lee, VA 23801   |                     |
| 38   | Commander, US Army Recruiting Command, Fort Sheridan, IL 60037   |                     |
| 49   | Chief, DLA Central Accounts Office, ATTN: DASC-MC, Cameron Station, Alexandria, VA 22314   |                     |
| 57   | Headquarters, US Training and Doctrine Command (TRADOC), Fort Monroe, VA 23651   |                     |
| 6A   | Chief, LSSA Resources Data Analysis Division, Accounts Office, ATTN: DRXLS-LIRA, Tobyhanna Army Depot, Tobyhanna, PA 18466                       |                     |
| 6C   | Commander, US Army Troop Support and Aviation Materiel Readiness Command, ATTN: DRSTS-CFG (1), 4300 Goodfellow Blvd, St. Louis, MO 63120         |                     |
| 6D   | Commander, US Army Tank Automotive Materiel Command, FAO, Warren, MI 48090   |                     |
| 62   | Commander, US Army Communications and Electronics Materiel Readiness Command, ATTN: GOA Accounts Office (DRSEL-CP-FA-H), Fort Monmouth, NJ 07703 |                     |
| 63   | Commander, US Army Missile Command, ATTN: DRSMI-FAO, Redstone Arsenal, AL 35809  |                     |
| 65   | Commander, US Army Armament Materiel Readiness Command, ATTN: DR SAR-CPF-O, Rock Island Arsenal, Rock Island, IL 61201                           |                     |
| 67   | Commander, US Army Test and Evaluation Command, ATTN: DRSTE-CPF, Aberdeen Proving Ground, MD 21005   |                     |
| 71   | Commander, Naval Facilities Engineering Command Headquarters, ATTN: 0142, 200 Stovall St., Alexandria, Va 22332                                  |                     |
| 72   | Chief, Technical Research Institute, Andrews Air Force Base, MD 20331  |                     |
| 74   | Commander, US Army Health Service Command (HSC-CM-A), Fort Sam Houston, TX 78234   |                     |
| 75   | Headquarters, US Army Medical Research and Development Command (SGRD-RM), Fort Detrick, Frederick, MD 21701                                      |                     |
| 76   | Headquarters, US Army Forces Command (FORSCOM), Fort McPherson, GA 30330   |                     |
| 87   | Headquarters, US Army Europe and Seventh Army, ATTN: AEAGF-FA, APO New York 09403  |                     |

**6-6. Arbitrary operating agency.** The following operating agency codes will be used, as appropriate:

- | <i>Code</i> |  |
|-------------|--|
| 90          | Commander, US Army Finance and Accounting Center, ATTN: Dept. 130, Indianapolis, IN 46249<br>(AR 37-108, AR 37-151).             |
| 99          | Commander, US Army Finance and Accounting Center, ATTN: Dept. 130, Indianapolis, IN 46249<br>(Transactions for Others—Rejected). |

Disbursements and collections by other departments will be coded as follows:

- 96—Department of State or others.
- 97—Department of the Air Force.
- 98—Department of the Navy.

## CHAPTER 7

### COUNTRY CODES AND OTHER RELATED CODES

**7-1. General.** This chapter contains the countries of the world (formerly referred to as Geopolitical) to be used in—

- a. The Military Assistance Grant Aid Program.
- b. The International Military Education and Training Program.
- c. The Foreign Military Sales Program.
- d. The International Balance of Payments Program.

**7-2. Applying the countries of the world codes to financial documents.** For transactions outside the United States, finance and accounting officers will follow the procedures in paragraphs 2-8 through 2-11 in applying the codes in table 7-1 to financial documents. See also table 7-2.

**Table 7-1. Countries of the world (arranged alphabetically by country.)**

| <i>Countries</i>                                       | <i>Current code</i> | <i>Former code</i> |
|--|---------------------|--------------------|
| Afghanistan.....                                       | AF                  |                    |
| Albania.....   | AL                  |                    |
| Algeria.....   | AG                  |                    |
| American Samoa.....                                    | AQ                  |                    |
| Andorra.....   | AN                  |                    |
| Angola.....  | AO                  |                    |
| Anguilla.....  | AV                  |                    |
| Antarctica.....  | AY                  |                    |
| Antigua.....   | AC                  |                    |
| Argentina.....   | AR                  |                    |
| Australia.....   | AS, AT              |                    |
| Austria.....   | AU                  |                    |
| Bahamas, The.....                                      | BF                  |                    |
| Bahrain.....   | BA                  |                    |
| Bangladesh.....  | BG                  |                    |
| Barbados.....  | BB                  |                    |
| Belgium.....   | BE                  |                    |
| Belize.....  | BH                  |                    |
| Benin.....   | DM                  |                    |
| Bermuda.....   | BD                  |                    |
| Bhutan.....  | BT                  |                    |
| Bolivia.....   | BL                  |                    |
| Botswana.....  | BC                  |                    |
| Houvetoya (formerly Bouvet Is.).....                   | BV                  |                    |
| Brazil.....  | BR                  |                    |
| British Indian Ocean Territory.....                    | IO                  |                    |
| British Virgin Islands.....                            | VI                  |                    |
| Brunei.....  | BX                  |                    |
| Bulgaria.....  | BU                  |                    |
| Burma.....   | BM                  |                    |
| Burundi.....   | BY                  |                    |
| Cambodia.....  | CB                  |                    |
| Cameroon.....  | CM                  |                    |
| Canada.....  | CA, CN              |                    |
| ★ Canal Zone.....                                      | Deleted             | PQ                 |
| Canton and Enderbury Islands.....                      | EQ                  |                    |
| Cape Verde, Republic of (formerly Cape Verde Is.)..... | CV                  |                    |
| Cayman Islands.....                                    | CJ                  |                    |

| <i>Countries</i>  | <i>Current code</i> | <i>Former code</i> |
|---|---------------------|--------------------|
| Central African Empire (formerly Central African Republic)  | CT                  |                    |
| Chad  | CD                  |                    |
| Chile   | CI                  |                    |
| China (formerly China, Peoples Republic of)                 | CH                  |                    |
| China (Taiwan) (formerly China, Republic of)                | TW                  |                    |
| Christmas Island  | KT                  |                    |
| Cocos (Keeling) Islands (formerly Cocos Is. Indian Ocean)   | CK                  |                    |
| Colombia  | CO                  |                    |
| Comoros (formerly Comoro Is.)                               | CP                  | CN                 |
| Congo (formerly Brazzaville)                                | CF                  |                    |
| Cook Islands  | CW                  |                    |
| Costa Rica  | CS                  |                    |
| Cuba  | CU                  |                    |
| Cyprus  | CY                  |                    |
| Czechoslovakia  | CZ                  |                    |
| Denmark   | DA, DE              |                    |
| Djibouti (formerly French Territory of Afars and Issas)     | DJ                  |                    |
| Dominica  | DO                  |                    |
| Dominican Republic  | DR                  |                    |
| Ecuador   | EC                  |                    |
| Egypt   | EG                  |                    |
| El Salvador   | ES                  |                    |
| Equatorial Guinea   | EK                  |                    |
| Ethiopia  | ET                  |                    |
| Falkland Islands (Islas Malvinas)                           | FA                  |                    |
| Faroe Islands   | FO                  |                    |
| Fiji  | FJ                  |                    |
| Finland   | FI                  |                    |
| France  | FR                  |                    |
| French Guiana   | FG                  |                    |
| French Polynesia  | FP                  |                    |
| French Southern and Antarctic Lands                         | FS                  |                    |
| French Territory of Afars and Issas                         | Deleted             | FT                 |
| Gabon   | GB                  |                    |
| Gambia, The   | GA                  |                    |
| Gaza Strip  | GZ                  |                    |
| Germany, Berlin   | BZ                  |                    |
| Germany (Bonn)  | GY                  |                    |
| Germany, Federal Republic of                                | GE                  |                    |
| German Democratic Republic (formerly Germany, Soviet Zn of) | GC                  |                    |
| Ghana   | GH                  |                    |
| Gibraltar   | GI                  |                    |
| Gilbert Islands   | GS                  |                    |
| Greece  | GR                  |                    |
| Greenland   | GL                  |                    |
| Grenada   | GJ                  |                    |
| Guadeloupe  | GP                  |                    |
| Guam  | GQ                  |                    |
| Guatemala   | GT                  |                    |
| Guinea  | GV                  |                    |
| Guinea—Bissau (formerly Portuguese Guinea)                  | PU                  |                    |
| Guyana  | GU                  |                    |
| Haiti   | HA                  |                    |
| Heard Island and McDonald Islands                           | HM                  |                    |
| Honduras  | HO                  |                    |
| Hong Kong   | HK                  |                    |
| Hungary   | HU                  |                    |
| Iceland   | IC, IL              |                    |
| India   | IN                  |                    |

| <i>Countries</i>  | <i>Current<br/>code</i> | <i>Former<br/>code</i> |
|---|-------------------------|------------------------|
| Indonesia   | ID                      |                        |
| Iran  | IR                      |                        |
| Iraq  | IZ, IQ                  |                        |
| Iraq—Saudia Arabia Neutral Zone                               | IY                      |                        |
| Ireland   | EI                      |                        |
| Israel  | IS                      |                        |
| Italy   | IT                      |                        |
| Ivory Coast   | IV                      |                        |
| Jamaica   | JM                      |                        |
| Japan   | JA                      |                        |
| Johnston Atoll  | JQ                      |                        |
| Jordan  | JO                      |                        |
| Kenya   | KE                      |                        |
| Korea, Democratic Peoples Republic of (formerly Korea, North) | KN                      |                        |
| Korea, Republic of  | KS                      |                        |
| Kuwait  | KU                      |                        |
| Laos  | LA                      |                        |
| Lebanon   | LE                      |                        |
| Lesotho   | LT                      |                        |
| Liberia   | LI                      |                        |
| Libya   | LY                      |                        |
| Liechtenstein   | LS                      |                        |
| Luxembourg  | LU, LX                  |                        |
| Macao   | MC                      |                        |
| Madagascar (formerly Malagasy Republic)                       | MA                      |                        |
| Malawi  | MI                      |                        |
| Malaysia  | MY, MF                  |                        |
| Maldives  | MV                      |                        |
| Mali  | MI, RM                  |                        |
| Malta   | MT                      |                        |
| Martinique  | MB                      |                        |
| Mauritania  | MR                      |                        |
| Mauritius   | MP                      |                        |
| Mexico  | MX                      |                        |
| Midway Islands  | MQ                      |                        |
| Monaco  | MN                      |                        |
| Mongolia  | MG                      |                        |
| Montserrat  | MH                      |                        |
| Morocco   | MO                      |                        |
| Mozambique  | MZ                      |                        |
| Namibia (formerly South-West Africa)                          | WA                      |                        |
| Nauru   | NR                      |                        |
| Navassa Island  | BQ                      |                        |
| Nepal   | NP                      |                        |
| Netherlands   | NL, NE                  |                        |
| Netherlands Antilles  | NA                      |                        |
| New Caledonia   | NC                      |                        |
| New Hebrides  | NH                      |                        |
| New Zealand   | NZ                      |                        |
| Nicaragua   | NU                      |                        |
| Niger   | NG, NK                  |                        |
| Nigeria   | NI                      |                        |
| Niue  | NJ                      |                        |
| Norfolk Island  | NF                      |                        |
| Norway  | NO                      |                        |
| Oman  | MU                      |                        |
| Pakistan  | PK                      |                        |
| ★ Panama, Republic of   | PN, PM                  |                        |
| Papua New Guinea  | PP                      |                        |

| <i>Countries</i>   | <i>Current code</i> | <i>Former code</i> |
|--|---------------------|--------------------|
| Paracel Islands.....   | PF                  |                    |
| Paraguay.....  | PA                  |                    |
| Peru.....  | PE                  |                    |
| Philippines.....   | RP, PI              |                    |
| Pitcairn.....  | PC                  |                    |
| Poland.....  | PL                  |                    |
| Portugal.....  | PO, PT              |                    |
| Puerto Rico.....   | RQ                  |                    |
| Quator.....  | QA                  |                    |
| Reunion.....   | RE                  |                    |
| Romania.....   | RO                  |                    |
| Rwanda.....  | RW                  |                    |
| St. Christopher-Nevis-Anguilla.....                              | SC                  |                    |
| St. Helena.....  | SH                  |                    |
| St. Lucia.....   | ST                  |                    |
| St. Pierre and Miquelon.....                                     | SB                  |                    |
| St. Vincent.....   | VC                  |                    |
| San Marino.....  | SM                  |                    |
| Sao Tome and Principe.....                                       | TP                  |                    |
| Saudi Arabia.....  | SA, SR              |                    |
| Saudi Arabia National Guard.....                                 | SI                  |                    |
| Senegal.....   | SG, SK              |                    |
| Seychelles.....  | SE                  |                    |
| Sierra Leone.....  | SL                  |                    |
| Singapore.....   | SN                  |                    |
| Solomon Islands (formerly British Solomon Islands).....          | BP                  |                    |
| Somalia.....   | SO                  |                    |
| South Africa.....  | SF, UA              |                    |
| South-West Africa.....   | Deleted             | WA                 |
| ★ Southern Rhodesia.....   | Deleted             | RH                 |
| Spain.....   | SP                  |                    |
| Spratly Islands.....   | PG                  |                    |
| Sri Lanka (formerly Ceylon).....                                 | CE                  |                    |
| Sudan.....   | SU                  |                    |
| Surinam.....   | NS                  |                    |
| Svalbard and Jan Mayen.....                                      | JS                  |                    |
| Swaziland.....   | WZ                  |                    |
| Sweden.....  | SW                  |                    |
| Switzerland.....   | SZ                  |                    |
| Syria.....   | SY                  |                    |
| Tanzania, United Republic of (formerly Tanzania).....            | TZ                  |                    |
| Thailand.....  | TH                  |                    |
| Togo.....  | TO                  |                    |
| Tokelau Islands.....   | TL                  |                    |
| Tonga.....   | TN                  |                    |
| Trinidad and Tobago.....   | TD                  |                    |
| Trust Territory of the Pacific Islands.....                      | TQ                  |                    |
| Tunisia.....   | TS, TU              |                    |
| Turkey.....  | TK                  | TU                 |
| Turks and Caicos Islands.....                                    | TM                  | TK                 |
| Tuvalu (formerly Gilbert and Ellice Islands).....                | TV                  |                    |
| Uganda.....  | UG                  |                    |
| Union of Soviet Socialist Republics (formerly Soviet Union)..... | UR                  |                    |
| United Arab Emirates.....  | TC                  |                    |
| United Kingdom.....  | UK                  |                    |
| United States.....   | US                  |                    |
| United States Misc. Pacific Islands.....                         | IF                  | IQ                 |
| Upper Volta.....   | UV                  |                    |
| Uruguay.....   | UY                  |                    |

| <i>Countries</i>   | <i>Current code</i> | <i>Former code</i> |
|--|---------------------|--------------------|
| Vatican City.....  | VT                  |                    |
| Venezuela.....   | VE                  |                    |
| Vietnam.....   | VM, VS              |                    |
| Virgin Islands of the US (formerly Virgin Islands).....            | VQ                  |                    |
| Wake Islands.....  | WQ                  |                    |
| Wallis and Futuna.....   | WF                  |                    |
| Western Sahara.....  | WI                  | WH                 |
| Western Samoa.....   | WS                  |                    |
| Yemen (Aden) (formerly Yemen, Peoples Democratic Republic of)..... | YS                  |                    |
| Yemen (Sana) (formerly Yemen Arab Republic).....                   | YE                  |                    |
| Yugoslavia.....  | YO, YU              |                    |
| Zaire.....   | CG, CX              |                    |
| Zambia.....  | ZA                  |                    |
| ★ Zimbabwe (formerly Southern Rhodesia).....                       | ZI                  | RH                 |

Table 7-2. Countries of the world. (Arranged alphabetically by code.)

| <i>Current code</i> | <i>Countries</i>        | <i>Former code</i> |
|---------------------|-------------------------|--------------------|
| AC.....             | Antigua                 |                    |
| AF.....             | Afghanistan             |                    |
| AG.....             | Algeria                 |                    |
| AL.....             | Albania                 |                    |
| AN.....             | Andorra                 |                    |
| AO.....             | Angola                  |                    |
| AQ.....             | American Samoa          |                    |
| AR.....             | Argentina               |                    |
| AS, AT.....         | Australia               |                    |
| AU.....             | Austria                 |                    |
| AV.....             | Anguilla                |                    |
| AY.....             | Antarctica              |                    |
| BA.....             | Bahrain                 |                    |
| BB.....             | Barbados                |                    |
| BC.....             | Botswana                |                    |
| BD.....             | Bermuda                 |                    |
| BE.....             | Belgium                 |                    |
| BF.....             | The Bahamas             |                    |
| BG.....             | Bangladesh              |                    |
| BH.....             | Belize                  |                    |
| BL.....             | Bolivia                 |                    |
| BM.....             | Burma                   |                    |
| BP.....             | Solomon Islands         |                    |
| BQ.....             | Navassa Island          |                    |
| BR.....             | Brazil                  |                    |
| BT.....             | Bhutan                  |                    |
| BU.....             | Bulgaria                |                    |
| BV.....             | Bouvetoya               |                    |
| BX.....             | Brunei                  |                    |
| BY.....             | Burundi                 |                    |
| BZ.....             | Germany, Berlin         |                    |
| CA, CN.....         | Canada                  |                    |
| CB.....             | Cambodia                |                    |
| CD.....             | Chad                    |                    |
| CE.....             | Sri Lanka               |                    |
| CF.....             | Congo                   |                    |
| CG, CX.....         | Ziare                   |                    |
| CH.....             | China                   |                    |
| CI.....             | Chile                   |                    |
| CJ.....             | Cayman Islands          |                    |
| CK.....             | Cocos (Keeling) Islands |                    |

| <i>Current code</i> | <i>Countries</i>                    | <i>Former code</i> |
|---------------------|-------------------------------------|--------------------|
| CM                  | Cameroon                            |                    |
| CO                  | Colombia                            |                    |
| CP                  | Comoros (formerly Comoro Is.)       | CN                 |
| CS                  | Costa Rica                          |                    |
| CT                  | Central African Empire              |                    |
| CU                  | Cuba                                |                    |
| CV                  | Cape Verde, Republic of             |                    |
| CW                  | Cook Islands                        |                    |
| CY                  | Cyprus                              |                    |
| CZ                  | Czechoslovakia                      |                    |
| DA, DE              | Denmark                             |                    |
| DJ                  | Djibouti                            |                    |
| DM                  | Benin                               |                    |
| DO                  | Dominica                            |                    |
| DR                  | Dominican Republic                  |                    |
| EC                  | Ecuador                             |                    |
| EG                  | Egypt                               |                    |
| EI                  | Ireland                             |                    |
| EK                  | Equatorial Guinea                   |                    |
| EQ                  | Canton and Enderbury Islands        |                    |
| ES                  | El Salvador                         |                    |
| ET                  | Ethiopia                            |                    |
| FA                  | Falkland Islands (Islas Malvinas)   |                    |
| FG                  | French Guiana                       |                    |
| FI                  | Finland                             |                    |
| FJ                  | Fiji                                |                    |
| FO                  | Faroe Islands                       |                    |
| FP                  | French Polynesia                    |                    |
| FR                  | France                              |                    |
| FS                  | French Southern and Antarctic Lands |                    |
| <b>Deleted</b>      | French Territory of Afars and Issas |                    |
| GA                  | The Gambia                          |                    |
| GB                  | Gabon                               |                    |
| GC                  | German Democratic Republic          |                    |
| GE                  | Germany, Federal Republic of        |                    |
| GH                  | Ghana                               |                    |
| GI                  | Gibraltar                           |                    |
| GJ                  | Grenada                             |                    |
| GL                  | Greenland                           |                    |
| GP                  | Guadeloupe                          |                    |
| GQ                  | Guam                                |                    |
| GR                  | Greece                              |                    |
| GS                  | Gilbert Islands                     |                    |
| GT                  | Guatemala                           |                    |
| GU                  | Guyana                              | GY                 |
| GV                  | Guinea                              |                    |
| GY                  | Germany (Bonn)                      |                    |
| GZ                  | Gaza Strip                          |                    |
| HA                  | Haiti                               |                    |
| HK                  | Hong Kong                           |                    |
| HM                  | Heard Island and McDonald Islands   |                    |
| HO                  | Honduras                            |                    |
| HU                  | Hungary                             |                    |
| IC, IL              | Iceland                             |                    |
| ID                  | Indonesia                           |                    |
| IF                  | United States Misc. Pacific Islands | IQ                 |
| IN                  | India                               |                    |
| IO                  | British Indian Ocean Territory      |                    |
| IR                  | Iran                                |                    |

| <i>Current<br/>code</i> | <i>Countries</i>                        | <i>Former<br/>code</i> |
|-------------------------|---|------------------------|
| IS.....                 | Israel                                  |                        |
| IT.....                 | Italy                                   |                        |
| IV.....                 | Ivory Coast                             |                        |
| IY.....                 | Iraq-Saudi Arabia Neutral Zone          |                        |
| IZ, IQ.....             | Iraq                                    |                        |
| JA.....                 | Japan                                   |                        |
| JM.....                 | Jamaica                                 |                        |
| JO.....                 | Jordan                                  |                        |
| JQ.....                 | Johnston Atoll                          |                        |
| JS.....                 | Svalbard and Jan Mayen                  |                        |
| ★ KE.....               | Kenya                                   |                        |
| KN.....                 | Korea, Democratic Peoples Republic of   |                        |
| KS.....                 | Korea, Republic of                      |                        |
| KT.....                 | Christmas Island                        |                        |
| KU.....                 | Kuwait                                  |                        |
| LA.....                 | Laos                                    |                        |
| LE.....                 | Lebanon                                 |                        |
| LI.....                 | Liberia                                 |                        |
| LS.....                 | Liechtenstein                           |                        |
| LT.....                 | Lesotho                                 |                        |
| LU, LX.....             | Luxembourg                              |                        |
| LY.....                 | Libya                                   |                        |
| MA.....                 | Madagascar (formerly Malagasy Republic) |                        |
| MB.....                 | Martinique                              |                        |
| MC.....                 | Macao                                   |                        |
| MG.....                 | Mongolia                                |                        |
| MH.....                 | Montserrat                              |                        |
| MI.....                 | Malawi                                  |                        |
| ML, RM.....             | Mali                                    |                        |
| MN.....                 | Monaco                                  |                        |
| MO.....                 | Morocco                                 |                        |
| MP.....                 | Mauritius                               |                        |
| MQ.....                 | Midway Islands                          |                        |
| MR.....                 | Mauritania                              |                        |
| MT.....                 | Malta                                   |                        |
| MU.....                 | Oman                                    |                        |
| MV.....                 | Maldives                                |                        |
| MX.....                 | Mexico                                  |                        |
| MY, FM.....             | Malaysia                                |                        |
| MZ.....                 | Mozambique                              |                        |
| NA.....                 | Netherlands Antilles                    |                        |
| NC.....                 | New Caledonia                           |                        |
| NF.....                 | Norfolk Island                          |                        |
| NG, NK.....             | Niger                                   |                        |
| NH.....                 | New Hebrides                            |                        |
| NI.....                 | Nigeria                                 |                        |
| NJ.....                 | Niue                                    |                        |
| NL, NE.....             | Netherlands                             | NE                     |
| NO.....                 | Norway                                  |                        |
| NP.....                 | Nepal                                   |                        |
| NR.....                 | Nauru                                   |                        |
| NS.....                 | Surinam                                 |                        |
| NU.....                 | Nicaragua                               |                        |
| NZ.....                 | New Zealand                             |                        |
| PA.....                 | Paraguay                                |                        |
| PC.....                 | Pitcairn                                |                        |
| PE.....                 | Peru                                    |                        |
| PF.....                 | Paracel Islands                         |                        |
| PG.....                 | Spratly Islands                         |                        |

| <i>Current code</i> | <i>Countries</i>  | <i>Former code</i> |
|---------------------|---|--------------------|
| PK.....             | Pakistan  |                    |
| PL.....             | Poland  |                    |
| ★ PN, PM .....      | Panama, Republic of   |                    |
| PO, PT.....         | Portugal  |                    |
| PP.....             | Papua New Guinea  |                    |
| ★ Deleted .....     | Canal Zone  | PQ                 |
| PU.....             | Guinea-Bissau (formerly Portuguese Guinea)                  |                    |
| QA.....             | Quator  |                    |
| RE.....             | Reunion   |                    |
| ★ Deleted .....     | Southern Rhodesia   | RH                 |
| RH.....             | Southern Rhodesia   |                    |
| RO.....             | Romania   |                    |
| RP, PI .....        | Philippines   |                    |
| RQ.....             | Puerto Rico   |                    |
| RW.....             | Rwanda  |                    |
| SA, SR.....         | Saudia Arabia   |                    |
| SB.....             | St. Pierre and Miquelon                                     |                    |
| SC.....             | St. Christopher-Nevis-Anguilla                              |                    |
| SE.....             | Seychelles  |                    |
| SF, UA.....         | South Africa  |                    |
| SG, SK.....         | Senegal   |                    |
| SH.....             | St. Helena  |                    |
| SI.....             | Saudi Arabia National Guard                                 |                    |
| SL.....             | Sierra Leone  |                    |
| SM.....             | San Marino  |                    |
| SN.....             | Singapore   |                    |
| SO.....             | Somalia   |                    |
| SP.....             | Spain   |                    |
| ST.....             | St. Lucia   |                    |
| SU.....             | Sudan   |                    |
| SW.....             | Sweden  |                    |
| SY.....             | Syria   |                    |
| SZ.....             | Switzerland   |                    |
| TC.....             | United Arab Emirates  |                    |
| TD.....             | Trinidad and Tobago   |                    |
| TH.....             | Thailand  |                    |
| TK.....             | Turkey  | TU                 |
| TL.....             | Tokelau Islands   |                    |
| TM.....             | Turks and Caicos Islands                                    | TK                 |
| TN.....             | Tonga   |                    |
| TO.....             | Togo  |                    |
| TP.....             | Sao Tome and Principe                                       |                    |
| TQ.....             | Trust Territory of the Pacific Islands                      |                    |
| TS, TU.....         | Tunisia   |                    |
| TV.....             | Tuvalu  |                    |
| TW.....             | China (Taiwan)  |                    |
| TZ.....             | Tanzania, United Republic of                                |                    |
| UG.....             | Uganda  |                    |
| UK.....             | United Kingdom  |                    |
| UR.....             | Union of Soviet Socialist Republics (formerly Soviet Union) |                    |
| US.....             | United States   |                    |
| UV.....             | Upper Volta   |                    |
| UY.....             | Uruguay   |                    |
| VC.....             | St. Vincent   |                    |
| VE.....             | Venezuela   |                    |
| VI.....             | British Virgin Islands                                      |                    |
| VM, VS .....        | Vietnam   |                    |
| VQ.....             | Virgin Islands of the US                                    |                    |
| VT.....             | Vatican City  |                    |

| Current code | Countries                             | Former code |
|--------------|---------------------------------------|-------------|
| WA           | Namibia (formerly South-West Africa)  |             |
| WF           | Wallis and Futuna                     |             |
| WI           | Western Sahara                        | WH          |
| WQ           | Wake Island                           |             |
| WS           | Western Samoa                         |             |
| WZ           | Swaziland                             |             |
| YE           | Yemen (Sana)                          |             |
| YO, YU       | Yugoslavia                            |             |
| YS           | Yemen (Aden)                          |             |
| ZA           | Zambia                                |             |
| ★ ZI         | Zimbabwe (formerly Southern Rhodesia) | RH          |

Note: An alphabetical cross-reference of world entries or de facto political relationships is in part III, appendix A, AR 18-12-10.

**7-3. List of International Organization codes. See table 7-3.**

**Table 7-3. International Organization Codes.**

| Organization   | Code |
|--|------|
| Africa Region  | R6   |
| American Republics Region  | R5   |
| Central Treaty Organization (CENTO)  | T3   |
| Crown Agent  | C2   |
| Department of Defense (Worldwide)  | 00   |
| East Asia Pacific Region   | R4   |
| Europe Region  | R2   |
| F104 G MAP Spares Depot—Sacramento Air Materiel Area                             | M4   |
| International Civil Aviation Organization (ICAO)                                 | T7   |
| International Civil Defense Organization (ICDO)                                  | T8   |
| International Commission for Supervisors and Control Laos (ICC)                  | C1   |
| MAP Owned Materiel (MAPOM)   | M3   |
| MAP Prop. Sales and Disp. (MAPSAD)   | M2   |
| NAMSA F-104 Procurement Center   | K2   |
| NATO (NSSMS)   | N1   |
| NATO Headquarters Supreme Allied Commanders Atlantic                             | N6   |
| NATO Infrastructure  | N5   |
| NATO Integrated Communications System Management Agency (NICSMA)                 | K4   |
| NATO Maintenance and Supply Organization (NAMSA)                                 | N4   |
| NATO Missile Firing Installation (NAMFI)   | N9   |
| NATO Multi-Role Combat Aircraft (MRCA) Development and Production Agency (NAMMA) | K3   |
| NATO Mutual Weapon's Development Program (MWDP)                                  | N8   |
| NATO Seasparrow Project  | N3   |
| NATO Weapons Production Logistics Organization (NHPL0)                           | N7   |
| Near East and South Asia (NESAs) Region  | R3   |
| North Atlantic Treaty Organization (NATO)  | N2   |
| Organization of American States (OAS)  | A1   |
| South East Asia Treaty Organization (SEATO)                                      | T4   |
| Supreme Headquarters, Allied Powers, Europe (SHAPE)                              | A2   |
| United Nations (UN)  | T9   |
| United Nations Truce Supervision—Palestine (UNTSO)                               | U1   |
| US Army Depot Command, Japan   | D4   |

**7-4. Supplemental code.** The applicable codes below will be included on financial documents and records for transactions entering IBOP. For further explanation of the codes, see AR 37-109.

| Code | Description   |
|------|---|
|      | <i>Supplemental codes</i>   |
| 1    | Total amounts of pay checks mailed to United States address.  |
| 2    | Returns to the United States of US end products.  |
| 3    | Returns to the United States of US services.  |
| 4    | Returns to the United States of US transportation.  |
| 5    | Receipts arising from barter agreement with Commodity Credit Corp (CCC). Identify with Country Code WW. |
| 6    | Amount of allotments deducted and treated as droppage on military personnel payroll vouchers.           |

| <i>Code</i> | <i>Description</i><br><i>Supplemental codes</i><br><b>Special data codes</b>            |
|-------------|---|
| A           | Payments made to US contractors.  |
| B           | Payments to Air Force personnel (citing Air Force funds only).                          |
| F           | Payments made to foreign contractors.   |
| H           | Expenditures applicable to International Military Headquarters incurred with OMA funds. |

## CHAPTER 8

### OTHER FINANCIAL CODES

**8-1. Project accounts to be used with any appropriation.** *a.* The project account numbers below will be used with any appropriation as applicable:

- 925 Advances from military appropriations to be used in purchasing guaranteed portions of loans (EO 10480, 15 August 1953, amended by EO 10489, 10537, 10574, 10662, 10773, 10819, 11051, 11062).
- 930 Advances to travelers. Advances to finance travel expenses and shipment of household goods, except industrial fund employees (chap. 5, AR 37-108).
- 942 Advance payments to contractors from Army funds, or from funds transferred to Army by other Government agencies (chap. 5, AR 37-108).
- 943 Army Industrial Fund. Recovery of excess charges (i.e., transportation charges).
- 944 Advance payments from Army funds to US Government agencies outside the DOD for material or services (chap. 2, AR 37-27).
- 945 Advances received from non-Federal sources and Security Assistance Accounting Center (SAAC).
- 946 Advances received from other Government agencies.
- 947 Advances of pay to local national employees from Army funds.
- ★948 Advances of pay to civilian employees transferring to oversea assignments.
- 950 Advances paid to or received from Army funds. Applicable only to advances made or received under special authorization received from DA (chap. 5, AR 37-108).
- 951 Operation and Maintenance, Army
- 952 Procurement Appropriations 2031, 2032, 2033, 2034 and 2035.
- 953 Research, Development, Test and Evaluation, Army
- 954 Military Construction, Army
- 955 Army Stock Fund
- 956 Army Industrial Fund
- 957 Marine Corps
- 958 Department of the Navy
- 959 Department of the Air Force
- 960 Collections from ocean carriers for Government property lost, damaged, or destroyed, and from stevedoring contractors for losses incident to the loading or discharge of cargo at Army Terminals. (The complete accounting classification will be used; however, when it is not readily obtainable, S99999 may be used with P0960). (For use by US Army terminals only.)
- 970 Advances to Armed Forces of Friendly Foreign Nations (sec V, chap. 5, AR 37-108).
- 975 Advances received by US Army from Friendly Foreign Nations (sec V, chap. 5, AR 37-108).
- 999 Rejected Data and Progress Payments, applicable to Procurement Appropriations only.

*b.* The above project numbers will be prefixed with "AA0" (third position numeric zero) on financial documents, records, and reports for the appropriations below.

- (1) Operation and Maintenance, Army (OMA);
- (2) Operation and Maintenance, Army Reserve, (OMAR); and
- (3) Research, Development, Test and Evaluation, Army (RDTE).

*c.* For the Procurement appropriations (21\*2031, 21\*2032, 21\*2033, 21\*2034 and 21\*2035), the project accounts in *a* above will be preceded with 1, 2, 3, 4, or 5, as applicable.

**8-2. Undistributed Transactions Account.** Installation and operating agencies will use account "996600" (last two positions-numeric zero) in reporting undistributed cash transactions.

**8-3. Project Accounts, Military Personnel Compensation.** For specific accounting classifications, see the AR 37-100-XX series.

**★ 8-4. Undistributed "M" account transactions.** Project 9977 will be used to report all "M" account transactions. Exceptions will be project 9966 or special projects for the receipt or issuance of advances. (Projects 9977 and 9966 will be followed by two numeric zeroes when 6-position codes are used in records and reports.) Project 9977 will be used to report the difference between total "M" account transactions and those transactions identified to advances or undistributed cash.

## CHAPTER 9

### RECEIPT, APPROPRIATIONS, AND OTHER FUND ACCOUNTS

**9-1. General.** This chapter outlines receipt, appropriation, and other fund accounts to be used in classifying receipt and expenditure documents. Major groupings of these codes will not be used on accounting documents.

**9-2. Receipt accounts. a. Purpose of accounts.** These accounts are for use in classifying deposits and other credits to the appropriate receipt account.

*b. Receipt account symbols by fund groups and major classes.* See the list below.

| <i>General funds:</i>   | <i>Major Class</i> |
|---|--------------------|
| Taxes . . . . .   | 0100               |
| Customs duties (not applicable to Army) . . . . .                         | 0300               |
| Receipts from monetary power (not applicable to Army) . . . . .           | 0600               |
| Fees for regulatory and judicial services . . . . .                       | 0800               |
| Fines, penalties, and forfeitures . . . . .                               | 1000               |
| War reparations and recoveries under military occupation . . . . .        | 1100               |
| Gifts and contributions . . . . .   | 1200               |
| Interest . . . . .  | 1350-1499          |
| Dividends and other earnings . . . . .                                    | 1600               |
| Rent, including bonuses . . . . .   | 1800               |
| Royalties . . . . .   | 2000               |
| Sale of products . . . . .  | 2200               |
| Fees and other charges for services and special benefits . . . . .        | 2400               |
| Sale of Government property . . . . .                                     | 2600               |
| Realization on loans and investments . . . . .                            | 2800-2900          |
| Recoveries and refunds . . . . .  | 3000               |
| Clearing accounts . . . . .   | 3800               |
| <i>Special funds</i> . . . . .  | 5000-5999          |
| <i>Deposit funds</i> . . . . .  | 6000-6999          |
| <i>Trust funds:</i>   |                    |
| Departments and agencies<br>(exclusive of District of Columbia) . . . . . | 8000-8999          |
| District of Columbia<br>(not applicable to Army) . . . . .                | 9000-9999          |

**c. General information.**

(1) *Army transactions.* The account symbols and titles are established for Army activities to record collections for deposit to the fund receipts of the Government. Those from specific sources required by law will be deposited into other designated funds or accounts. When it appears that collections, or adjustments of collections, are for credit to a fund receipt account other than those listed herein, they will be placed in the suspense account (21F3875.0111). The published receipt account will be reported to the Comptroller of the Army (DACA-FAA-G), Indianapolis IN 46249, for verification. If other accounts are proper, this regulation will be amended accordingly.

(2) *Transactions for other Defense agencies.*

(a) Collections for deposit to general fund receipt accounts (symbols 0000 through 3899) for other Defense agencies will have the departmental symbol prefixed to the basic receipt account symbol. For example, an Army disbursing officer processing a collection for Department of the Air Force, Department of the Navy, Office Secretary of Defense, or other Defense component will cite the Army Departmental prefix 21.

(b) Special and trust funds, as shown below, which carry another department prefix will not be converted to the Army prefix 21.

(3) *Collection identified with these accounts.* These collections will be recorded in the Miscellaneous Receipts Ledger. The appropriation (and limitation when specified) only will be required. An exception is made when the receipt is from US personnel (rather than from other sources) and the transaction enters the IBOP. In such cases, the reimbursement designation "R" with source code "0930" will be shown.

d. *General fund receipts.* Finance and accounting officers will use the general fund receipt account symbols below in scheduling collections. Symbols and titles are categorized by major classes and account groups. For example, "2400, FEES AND OTHER CHARGES FOR SERVICES AND SPECIAL BENEFITS" represents a major class. "2420 Fees and other charges for communication and transportation services" represents an account group. The account symbols prefixed by the departmental symbol "21" will be cited on documents and recorded in the records.

### GENERAL FUND RECEIPT ACCOUNTS

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
|               | <b>0800 FEES FOR REGULATORY AND JUDICIAL SERVICES</b>  |
|               | Fees and other charges for a governmental function that is regulatory or judicial.   |
| 21R0891       | <i>Miscellaneous fees for regulatory and judicial services, not otherwise classified.</i>  |
|               | All receipts for regulatory and judicial services except immigration, passport, consular, patent, copyright, registration, and filing fees; fees for legal and judicial service; and petroleum and petroleum import fees. Includes items such as prospecting permits; licenses under the Federal Power Act; motor vehicle permits; customs permits and licenses under the Federal Firearms Act; and licenses or permits under the Organized Crime Control Act of 1970.   |
|               | <b>1000 FINES, PENALTIES, AND FORFEITURES</b>  |
|               | Moneys received from levies imposed for violation of laws and regulations; confiscated or unclaimed funds; and proceeds from confiscated or unclaimed property. (These accounts will be used when moneys are not required to be placed in deposit funds or trust receipts.)  |
| 21R1020       | <i>Fines, penalties, and forfeitures, economic stabilization laws.</i>   |
|               | Fines and damages for violations of Emergency Price Control, Second War Powers, and similar acts.  |
| 21R1030       | <i>Fines, penalties, and forfeitures, immigration and labor laws.</i>  |
|               | Fines, penalties, and forfeiture of bonds under immigration and labor laws. Includes items such as forfeiture of bonds posted by aliens; penalties for violation of the Eight Hour Law, Fair Labor Standards Act, Public Contracts Act, Labor-Management Reporting and Disclosure Act, Migrant Labor Agreement, and other labor laws; and unclaimed back wages under any of these acts.  |
| 21R1060       | <i>Forfeitures of unclaimed money and property.</i>  |
|               | Unclaimed money and proceeds from the sale of abandoned property. Includes items such as unclaimed funds of veterans under the Armed Forces Leave Act; excess proceeds of withheld Veterans Administration foreign checks; funds and proceeds of enemy property; funds and personal effects of military deserters; unclaimed proceeds of estates of American citizens who die abroad; unclaimed funds of patients and residents of Federal hospitals and institutions; unexplained balances in cash accounts; unclaimed amounts in employees' payroll allotment accounts for US saving bonds; and unclaimed amounts of less than \$5, or \$5 or more in trust and deposit fund accounts that have been held for more than 1 year. (These last two items are included only if they do not meet provisions for depositing to deposit fund account 20X6133 Payment of Unclaimed Moneys (31 USC 725p and p-1). Only USAFAC can take this action based on information from Accelerated Reporting of Receipt and Outlay (Expenditure) Data, RCS CSCFA-302.) Finance and accounting officers will not collect moneys into their account unless it is clearly established that they cannot be deposited in any of the deposit fund or trust receipt accounts (para 9-3 and 9-4). |
| 21R1099       | <i>Miscellaneous fines, penalties, and forfeitures.</i>  |
|               | All other fines, penalties, and forfeitures, other than those arising out of contracting or similar business transactions; or those identified in 21R1020, 21R1030, or 21R1060. Includes items such as forfeiture of moneys remaining in registry of courts 5 years or longer, and wages of seamen remaining in registry of courts more than 6 years; penalties for trespass and depredations on public lands and reservations; fines assessed under local laws administered by the United States; fines for library books and broken records; and bribes to United States officers.   |
|               | <b>1100 WAR REPARATIONS AND RECOVERIES UNDER MILITARY OCCUPATION</b>   |
|               | Indemnities and compensation that result from war activities and payments by governments of occupied areas for occupation costs.   |
| 21R1125       | <i>Recoveries under military occupation.</i>   |
|               | <b>1200 GIFTS AND CONTRIBUTIONS</b>  |
|               | Funds or proceeds from property voluntarily transferred to the Government without compensation or value consideration. These accounts will not be used unless moneys are not properly creditable to trust receipt accounts (AR 1-100).   |

- 21R1210 *Contributions to "conscience fund."*  
 Money voluntarily paid to restore amounts which the donor considers to have been wrongfully acquired or withheld from the Government. Also includes moneys from those (known and unknown) motivated by personal feeling to ease their conscience from wrongful acts against others.
- 1290 GIFTS**  
 Other gifts, bequests, and unconditional donations to the United States, including the residue of funds of quasi-governmental organizations. Also includes return of salary or allowance by Members of Congress, and proceeds from the sale of donated property.
- 21R1292 *Residue of funds of quasi-governmental organizations.*  
 21R1299 *Gifts to the United States not otherwise classified.*
- 1350-1499 INTEREST**  
 Interest received on loans, investments, and other equities.
- 21R1449 *Interest on loans to States, municipalities, and other public bodies.*  
 Interest on indebtedness of States, local government units, and other public bodies. Does not include interest on loans to the District of Columbia and Secretary of Transportation for Washington Area Transit Authority.
- 21R1453 *Interest on domestic loans to individuals and private organizations.*  
 Interest on loans to individuals and private organizations for use within the United States and its territories and possessions. Also includes interest on advances to contractors. Does not include interest on Rural Electrification Administration loans and loans to Defense Contractors.
- 1460 INTEREST ON FOREIGN LOANS AND DEFERRED PAYMENTS**  
 Interest on loans to or other indebtedness of foreign governments, or to individuals and private organizations for use in foreign countries.
- 21R1464 *Interest on deferred foreign collections or payments.*  
 21R1468 *Interest on Foreign Military Credit Sales.*  
 21R1469 *Interest on other loans to foreign governments, advances, and credit sales.*  
 21R1482 *Interest on public deposits.*  
 Interest paid by banks on deposits.
- 21R1499 *Miscellaneous interest collections, not otherwise classified.*  
 All other interest collections. Includes items such as interest on deferred collections or payments and interest received on securities owned by Government agencies. (For those relating to foreign transactions, see 1460).
- 1600 DIVIDENDS AND OTHER EARNINGS**  
 Receipts from current or accumulated earnings of Government-owned or sponsored corporations or enterprises; dividends or other income from nongovernmental enterprises; premiums on sale, and discounts on purchase, of securities; gains from exchange of currency; and increments from other financial transactions.
- 21R1680 *Gain by exchange (see 21 \*6763, para 9-4).*  
 Net gain on transactions in foreign currencies. For use only by the US Army Finance and Accounting Center, Indianapolis, IN 46249.
- 21R1699 *Dividends and other earnings, not otherwise classified.*
- 1800 RENT, INCLUDING BONUSES**  
 Moneys received for the use and tenancy of Government property, real or personal, based on a fixed charge. Includes bonuses paid under competitive bids for leases.
- 1810 RENT OF LAND AND BONUSES FROM LAND**  
 Rent on the use and tenancy of land without buildings. Includes items such as rent and bonuses of camp and house sites; grazing lands; lease of land for commercial, industrial, or residential purposes; and lease of land for mineral exploration or prospecting. (When the rental charge is a minimum royalty under producing leases, see 2030.)
- 21R1811 *Rent and bonuses from land leases for resource exploration and extraction.*  
 21R1812 *Rent of land, not otherwise classified.*  
 21R1820 *Rent and bonuses on Outer Continental Shelf Lands.*  
 21R1830 *Rent of real property, not otherwise classified.*  
 Rent for the use of other real property. Includes items such as rental of public buildings and connected grounds; housekeeping and nonhousekeeping employee quarters (including utilities when not separately billed); housing facilities; agricultural labor supply centers; camps and facilities; docks, wharves, and piers; garages; shipyards; warehouses; National Industrial Reserve property; railway tracks; and hangar space.
- 21R1840 *Rent of equipment and other personal property.*  
 Charges for the temporary use of equipment and other personal property. Includes items such as charter of ships; leasing of telegraph and telephone facilities; and rental of airplanes, gas pipelines, films and filmstrips, electrical substation equipment, marine equipment, duplicates of the official naval stores standards of the United States, and Industrial Reserve and other equipment.
- 2000 ROYALTIES**  
 Moneys received for the use of Government property of rights, based on an agreed rate per unit extracted, produced, or manufactured, or on a fixed share of the income on profit from the use of the property.

21R3041.0008 *Charges for civilian retired pay.*  
 21R3048 *Recoveries, excess defense articles, military assistance-receipts of actual value funds representing the sale of excess material.*

This account will be credited by transfer of applicable funds after notice of final disposition action (sec. 8, PL 91-672, as amended) (e.g., shipment of excess articles within the prescribed limitations).

21R3049 *Miscellaneous recoveries on foreign aid programs.*

21R3060 *Refunds on erroneous payments.*

Return of moneys paid to, but not due, the recipient. Includes collections on debts, by the General Assembly Office, Claims Division involving appropriations or fund accounts other than trust or deposit fund. These debts have been referred as being administratively uncollectible.

### 3090 MISCELLANEOUS RECOVERIES AND REFUNDS NOT OTHERWISE CLASSIFIED

All other recoveries and refunds. Includes items such as refunds on empty containers; refunds of State and local taxes; refund of terminal leave compensation (if not credited to the applicable appropriation); recoveries of court costs; payments to employees for service as witnesses; other compensation to Federal employees from private sources; recoveries from contractors for additional work necessary to meet contract conditions; recovery of payments based on fraudulent claims; and airline penalties for changing reservations of Federal employees.

\* 21R3096 *Recoveries of certain types of medical costs from third parties, Public Law 87-693.*

Collections by recovery judge advocates for certain medical costs from third parties under the Federal Medical Care Recovery Act, 42 USC 2651-3 and the Federal Claims Collection Act of 1966, 31 USC 951-52.

21R3099 *Miscellaneous recoveries and refunds not otherwise classified.*

97R3041.4600 *To record and report Foreign Military Sales charges collected by Defense Contract Audit Agency only.*

97R3041.5100 *To record and report Foreign Military Sales charges collected by Defense Logistics Agency only.*

## SPECIAL RECEIPT ACCOUNT

| <i>Symbol</i> | <i>Title and Description</i>                                |
|---------------|---|
| 21R5095       | Sale of Hunting and Fishing Permits, Military Reservations. |

Fees received for special State hunting and fishing permits issued to individuals. These are issued in accordance with the cooperative plan mutually agreed on by the Secretary of Defense, the Secretary of Interior, and the appropriate agency designated by the State in which the military reservation is located (16 USC 670b).

## TRUST ACCOUNTS

| <i>Symbol</i> | <i>Title and Description</i>   |
|---------------|--|
| 21R8063.1000  | Bequest of Major General Fred C. Ainsworth to Walter Reed Army Medical Center (49 Stat 287).                           |
| 21R8063.2000  | Interest on Investments, Bequest of Major General Fred. C. Ainsworth to Walter Reed Army Medical Center (49 Stat 287). |

**8927.1\*\*\*DEPOSITS, DEPARTMENT OF THE ARMY GENERAL GIFT FUND (10 USC 2601).** One-time gifts to be expended by recipient for purpose intended. The last three digits of limitation must be shown to identify the specific fund, bequest, or award. (Accounts are listed below.) For use by the US Army Finance and Accounting Center only.

|              |  |
|--------------|--|
| 21R8927.1001 | Deposits, the Claire T. Budge Award.                         |
| 21R8927.1002 | Deposits, the Evangeline G. Bovard Award.                    |
| 21R8927.1003 | Deposits, Carmack Medal Fund.                                |
| 21R8927.1004 | Deposits, Fairbanks Medal Fund.                              |
| 21R8927.1005 | Deposits, the Raymond Franklin Metcalf Memorial Fund.        |
| 21R8927.1006 | Deposits, ETO Quartermaster Foundation, Inc., Fund.          |
| 21R8927.1007 | Deposits, the Henry C. McLean Bequest.                       |
| 21R8927.1010 | Alexander McCook Craighead Bequest.                          |
| 21R8927.1012 | Deposits, Christian A. Zabriskie Fund.                       |
| 21R8927.1013 | Deposits, the Brigadier General Jeremiah P. Holland Award.   |
| 21R8927.1015 | Deposits, Robert F. Stevens Fanwood Foundation.              |
| 21R8927.1016 | Deposits, the Walter Reed Cancer Research Fund.              |
| 21R8927.1017 | Deposits, American Legion Grant—Tomb of the Unknown Soldier. |
| 21R8927.1018 | Deposits, Major General Kenyon Joyce Research Award.         |
| 21R8927.1019 | Deposits, Richard M. Mason Memorial Fund.                    |

**8927.2\*\*\*INTEREST ON INVESTMENTS DEPARTMENT OF THE ARMY GENERAL GIFT FUND (10 USC 2601).** The last three digits of limitation must be shown to identify the specific fund, bequest, or award. (Accounts are listed below.) For use by the US Army Finance and Accounting Center only.

|              |  |
|--------------|--|
| 21R8927.2001 | Interest, the Claire T. Budge Award.                 |
| 21R8927.2002 | Interest, the Evangeline G. Bovard Award.            |
| 21R8927.2003 | Interest, Carmack Medal Fund.                        |
| 21R8927.2004 | Interest, Fairbanks Medal Fund.                      |
| 21R8927.2005 | Interest, the Ramond Franklin Metcalf Memorial Fund. |

|              |  |
|--------------|--|
| 21R8927.2006 | Interest, ETO Quartermaster Foundation, Inc., Fund.        |
| 21R8927.2007 | Interest, the Henry C. McLean Bequest.                     |
| 21R8927.2010 | Interest, Alexander McCook Craighead Bequest.              |
| 21R8927.2012 | Interest, Christian A. Zabriskie Fund.                     |
| 21R8927.2013 | Interest, the Brigadier General Jeremiah P. Holland Award. |
| 21R8927.2015 | Interest, Robert F. Stevens Fanwood Foundation.            |
| 21R8927.2016 | The Walter Reed Cancer Research Fund.                      |
| 21R8927.2017 | American Legion Grant—Tomb of the Unknown Soldier.         |
| 21R8927.2018 | Interest, Major General Kenyon Joyce Research Award.       |
| 21R8927.2019 | Interest, Richard M. Mason Memorial Fund.                  |

**8930\*\*\*\*DEPOSITS TO SOLDIERS' HOME PERMANENT FUND.** The following limitations will be used for administrative purposes only. If collections are received which are not identified below (such as bequests, donations, escheat, or miscellaneous sales), they will be accounted for under 21R8930.4000. Copies of the collection vouchers will be sent to Department 130, US Army Finance and Accounting Center, Indianapolis, IN 46249, so that the amounts may be furnished separately to the United States Soldiers' Home.

|              |  |
|--------------|--|
| 21R8930.2000 | Withheld Pay. Deductions from pay to Regular Army enlisted members and warrant officers (24 USC 44a).  |
| 21R8930.3000 | Estates of Deceased Soldiers. All moneys belonging to the estates of deceased soldiers, which may be unclaimed 3 years after death (24 USC 44). Applicable to transfers from Deposit Account 21*6060 Estates of Deceased Soldiers, Regular Army, 19XX. For use by US Army Finance and Accounting Center only.    |
| 21R8930.4000 | Stoppage, Fines, and Forfeitures. All stoppages or fines adjudged against Regular Army enlisted members and warrant officers by sentence of court-martial, over and above any amount that may be due for reimbursement of Government or of individuals; and all forfeitures on account of desertion (24 USC 44). |

### 9-3. Deposit Fund Accounts—Disbursing Officer. a. Purpose of accounts.

(1) These accounts are established to account for receipts which are either—

(a) Held in suspense temporarily and later refunded or paid into some other fund of the Government, or

(b) Held by the Government as banker, or agent, for others, and paid out at the direction of the owner. These funds will not be used to pay salaries, expenses, grants, or other expenditures of the Government.

(2) The accounts cite the fiscal station number assigned the disbursing station. The finance and accounting or disbursing officers use these accounts in maintaining proper and accurate records, preparing reports, and clearing the balances.

b. *Data required.* Collections and disbursements that go with these accounts will be recorded in the Deposit Fund Ledger. The accounting classification will consist of—

(1) Fund (department, fiscal year, account symbol) and limitation.

(2) *Operating Agency.* For the "XX" shown in the accounts below, insert the code of the operating agency having control over the installation making the collection.

(3) *Reimbursement designation.* Include "C" in the accounting classification when amounts to be recorded are collections.

(4) *Source Code.* After operating agency and reimbursement designation (when required), include source code (chap. 5). Also identify the pay appropriation when the transaction applies to IBOP (See AR 37-109).

(5) *Fiscal Station.* Insert the fiscal station number assigned—

(a) To the finance and accounting office, or

(b) For use with disbursing officer deposit funds for division finance officers and mobile finance disbursing sections.

*Example:* S18049 Fort Ritchie, MD.

## GENERAL FUND ACCOUNTS

| Symbol       | Title and description  |
|--------------|--|
|              | <b>0100 TAXES</b>  |
| 21F0101.0000 | <b>WITHHELD INDIVIDUAL INCOME AND FICA TAXES</b>   |
|              | a. To account for individual Federal income and FICA taxes withheld from civilian employees' wages and Reserve Officer Candidates (ROTC) other than those taking part in the 3-6 months ADT program authorized by the Reserve Forces Act of 1955, as amended. Also for taxes on cash awards for suggestions by military members. (For other categories of military personnel, see para 9-4.) |

|                       |  |                      |
|-----------------------|--|----------------------|
| <b>21X6875</b>        | <b>SUSPENSE, DEPARTMENT OF THE ARMY</b>  |                      |
|                       | Deposits will be restricted to those collections which cannot be presumed for credit to an appropriate, fund, or receipt account. However, they must be accounted for in a disbursing officer's account (e.g., performance or bid bonds and Federal taxes collected for unofficial communication services).  |                      |
|                       | 21X6875 XX-C SXXXXX  | Collection account   |
|                       | 21X6875 XX SXXXXX  | Disbursement account |
| <b>21X6875.1111</b>   | <b>BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY—DISBURSEMENTS</b>  |                      |
|                       | USAFAC will use this account to record disbursement transactions reported on the Statement of Transactions Data portion of the Accelerated Reporting and Outlay (Expenditures) Data, RCS CSCFA-302 reports which do not meet the fiscal year and basic symbol edits. (Reimbursement designator is "0".) The installation or activity submitting the invalid transaction will make corrections. |                      |
|                       | 21X6875.1111 XX SXXXXX   | Disbursement account |
|                       | (XX SXXXXX. Cite the operating agency code having control over the installation and the fiscal station number of the disbursing station). For use by USAFC only.   |                      |
| <b>21X6875.2222</b>   | <b>BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY—COLLECTIONS</b>  |                      |
|                       | USAFAC will use this account to record collection transactions reported on the Statement of Transactions Data portion of the Accelerated Reporting and Outlay (Expenditures) Data, RCS CSCFA-302 reports which do not meet the fiscal year and basic symbol edits. (Reimbursement designator is "7".) The installation or activity submitting the invalid transaction must make corrections.   |                      |
|                       | 21X6875.2222 XX-C SXXXXX   | Collection account   |
|                       | (XX SXXXXX. Cite the operating agency code having control over the installation and the fiscal station number of the disbursing station). For use by the USAFAC only.  |                      |
| <b>* 21X6875.3860</b> | <b>BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY</b>  |                      |
|                       | To account for proceeds of Defense Property Disposal Service (DPDS) sales for which proper distribution cannot be immediately determined, and to hold bid deposits, term bids, and performance bonds received in connection with DPDS sales.   |                      |
|                       | 21X6875.3860 XX-C SXXXXX   | Collection account   |
|                       | 21X6875.3860 XX SXXXXX   | Disbursement account |
| <b>* 21X6875.500*</b> | <b>SUSPENSE, DEPARTMENT OF THE ARMY, VETERANS EDUCATIONAL ASSISTANCE PROGRAM (VEAP)</b>  |                      |
|                       | Transactions will be restricted to cash receipts from soldiers for their contributions to VEAP and to disbursements by Disbursing Officers for forwarding the receipts to USAFAC Centralized Pay Operations.   |                      |
|                       | 21X6875.5001 XX-C SXXXXX   | Collection account   |
|                       | 21X6875.5002 XX SXXXXX   | Disbursement account |
| <b>21X6999</b>        | <b>ACCOUNTS PAYABLE, CHECK ISSUE UNDERDRAFTS</b>   |                      |
|                       | To pay those entitled to amounts of check issue underdrafts (AR 37-103).   |                      |
|                       | 21X6999 XX-C SXXXXX  | Collection account   |
|                       | 21X6999 XX SXXXXX  | Disbursement account |

### TRUST FUND ACCOUNTS

| <i>Symbol</i>  | <i>Title and description</i>   |  |
|----------------|--|--|
| <b>21A8825</b> | <b>DISTRIBUTED RECEIPTS AND OUTLAYS, HEADQUARTERS, DEPARTMENT OF THE ARMY.</b>   |  |
|                | To account for the differences between the Statement of Transactions and the Statement of Accountability portions of the Accelerated Reporting of Receipts and Outlays (Expenditures) Data, RCS CSCFA-302. The installation or activity must make corrections. |  |
|                | 21A8825 XX SXXXXX  |  |
|                | (XX SXXXXX Cite the operating agency code having control over the installation and the fiscal station number of the disbursing station.)   |  |

**9-4. Deposit Fund Accounts—Department of the Army. a. Purpose of accounts.** The Army deposit fund accounts are established to receive and disburse moneys for deposit liabilities where the Army acts as banker or agent for others. Records and balances are maintained at DA level. Finance and accounting officers collect and deposit funds into these accounts. They may make disbursements from some of these accounts while disbursements from other accounts are restricted to DA level or other designees.

**b. Data required.** Collections and disbursements that go with these accounts will be recorded in the Appropriation Revenue Ledger. The accounting classification will consist of—

(1) Appropriation (department, fiscal year, account symbol) and limitation.

(2) Operating agency as shown in the accounts.

(3) Reimbursement designation. Include "C" in the accounting classification when amounts to be recorded are collections.

(4) *Source code.* After operating agency and reimbursement designation (when required), include source code (chap. 5) that identifies the pay appropriation when the transaction applies to IBOP.

(5) *Fiscal station number.* Include the nominal station number S99999 or specific fiscal station number as shown in the account.

### GENERAL FUND ACCOUNTS—ARMY

*Symbol*

*Title and description*

#### 01000 TAXES

|                     |   |          |
|---------------------|---|----------|
| <b>21F0101.0111</b> | <b>WITHHELD INDIVIDUAL INCOME TAXES</b><br>All Federal withheld income taxes that apply to the following:<br>1. Payments made from the JUMPS—Active Army System.<br>2. Payments made for month of separation for pay accounts removed from the JUMPS—Active Army System.<br>3. Do It Yourself (DITY) moves of household goods payments for accounts maintained on the JUMPS—Active Army System. | Deposits |
|                     | 21F0101.0111 32-C-***S99999   |          |
| <b>21F0101.0222</b> | <b>WITHHELD INDIVIDUAL FICA TAXES</b><br>Member's and Government's contributions for FICA taxes for personnel covered in 21F0101.0111 above.  | Deposits |
|                     | 21F0101.0222 32-C-***S99999   |          |
| <b>21F0101.0333</b> | <b>WITHHELD INDIVIDUAL INCOME TAXES</b><br>All Federal withheld income taxes that apply to the following:<br>(1) Payments made from the JUMPS—RC system for Inactive Duty Training (IDT) with pay.<br>(2) Payments made to all other Army Reserve Component and ARNG personnel on AT or ADT whose pay accounts are not maintained on the JUMPS—Active Army System.                              | Deposits |
|                     | 21F0101.0333 32-C-***S99999   |          |
| <b>21F0101.0444</b> | <b>WITHHELD INDIVIDUAL FICA TAXES</b><br>★ Member's and Government's contributions for FICA taxes for personnel covered in 21F0101.0333 above, except IDT. FICA taxes are not withheld from personnel on IDT.   | Deposits |
|                     | 21F0101.0444 32-C-***S99999   |          |

#### 3800 CLEARING ACCOUNTS

|                     |  |  |
|---------------------|--|--|
| <b>21F3845.00XX</b> | <b>PROCEEDS OF SALES, PERSONAL PROPERTY</b><br>To account for proceeds of sales and exchanges of personal property. Net sales proceeds are available during the fiscal year of the sale and for 1 fiscal year thereafter to purchase similar replacement items. Net proceeds which are not transferred to procuring appropriations during this time will be transferred to miscellaneous receipts at DA level. | Disbursement account (For use by USAFAC only.) |
|                     | 21F3845.00XX 20 S99999   |  |
|                     | In lieu of the "XX" in the limitation, the 2-digit code below will be used to identify the property acquired, exchanged, or sold:  |  |

| <i>Code</i> | <i>Description</i>   |
|-------------|--|
| 01          | Agricultural products, processed foods, and forage             |
| 02          | Ammunition and ammunition components                           |
| 03          | Animals and animal products                                    |
| 04          | Batteries, storage   |
| 05          | Cards, tabulating  |
| 06          | Ditching machines  |
| 07          | Dozer blades   |
| 08          | Drill presses  |
| 09          | Drugs, biologicals, and official reagents                      |
| 10          | Earth augers   |
| 11          | Graders, self-powered and towed                                |
| 12          | Lathes   |
| 13          | Machines, adding and calculating                               |
| 14          | Machines, addressing and mailing                               |
| 15          | Machines, dictating and transcribing                           |
| 16          | Machines, duplicating  |
| 17          | Machines, punched card, bookkeeping, tabulating and accounting |
| 18          | Milling machines   |
| 19          | Mixers, concrete, portable, or truck mounted                   |
| 20          | Piledrivers  |
| 21          | Plows, snow, motor   |

- 22 Road rollers, wheeled and sheeps foot
- 23 Saws, circular or band
- 24 Scrapers, earthmoving, self-powered
- 25 Scrapers, earthmoving, towed
- 26 Sedans, station wagons, coupes, limousines
- 27 Shovels, power
- 28 Spreaders, aggregate and lime
- 29 Tractors, warehouse
- 30 Tractors, wheeled or crawler, with or without special attachments, up to 65 H.P.
- 31 Tractors, wheeled or crawler, with or without special attachments, 65 H.P. and up
- 32 Trailers, general purpose, multiple axle
- 33 Trailers, general purpose, single axle
- 34 Trailers, tank mounted
- 35 Trucks, forklift
- 36 Trucks, general purpose, cargo and construction, 12,500 through 28,000 GVW (including truck tractors, dump, multiple drive, etc.)
- 37 Trucks, general purpose and utility up to 12,500 GVW (including surburban, carryalls, and sedan deliveries)
- 38 Trucks, straddle
- 39 Trucks, tank (special purpose trailer of which the tank is an integral part of the construction)
- 40 Trucks, warehouse, platform, electric and gasoline powered
- 41 Typewriters, manual and electric

**21F3875.0222 BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY**

This account will be used to record all laundry and drycleaning voucher deductions made and collected by JUMPS—Army. It is for use by USAFAC only, except that disbursing officers may adjust final separation voucher (DA Form 2139) payments.

21F3875.0222 32-C S99999 Deposit account  
 21F3875.0222 32 S99999 Disbursement account

**21F3875.3960 PROCEEDS OF SALE OF LUMBER AND TIMBER PRODUCTS**

To account for the proceeds from the sale of lumber and timber products. Net sale proceeds are available during the fiscal year of the sale to reimburse OMA appropriation for all expenses of producing of lumber and timber products. Net proceeds which are not transferred to the OMA appropriation will be transferred to Miscellaneous Receipts at DA level.

21F3875.3960 08-C Collection Account  
 21F3875.3960 08 Disbursement Account

(Disbursements restricted for use by USAFAC.)

**DEPOSIT FUND ACCOUNTS—ARMY**

*Symbol*  
**21X6001**

*Title and description*

**PROCEEDS OF SALES OF LOST, ABANDONED, OR UNCLAIMED PERSONAL PROPERTY, ARMY**

To account for proceeds from sale of lost, abandoned, or unclaimed property and cash found with such property when individual ownership is or is not known. Proceeds are for deposit to this account. Cite name of person, if known. Describe property and give date of disposal (10 USC 2475).

21X6001 32-C S99999 Collection account  
 21X6001 32 S99999 Disbursement account

**21X6002**

**PERSONAL FUNDS OF DECEASED, MENTALLY INCOMPETENT, OR MISSING PERSONNEL, ARMY**

To account for—

(1) Cash found on persons, other than Regular Army warrant officers and enlisted personnel, dying while subject to military law, and proceeds from the sale of their effects. (Cite name of person and date of death.)

(2) Money found on unknown deceased personnel.

(3) Unapplied balances of class A pay reservations of mentally incompetent and deceased employees of the Army.

(4) Unclaimed money found by itself which is not identified with lost, abandoned, or unclaimed property.

21X6002 32-C S99999 Collection account  
 21X6002 32 S99999 Disbursement account

**21X6010**

**PAY OF THE ARMY DEPOSIT FUND**

a. For deposit and repayment of amounts collected from Army military personnel under the Uniformed Services Savings Deposit Program; and for holding and paying accrued interest credited to members' accounts under this program.

b. USAFAC maintains individual depositor accounts.

21X6010 32-C\*\*S99999 Collection account (\*\*Show applicable source code that identifies the paying appropriation, AR 37-109.)

21X6010 32 S99999 Disbursement account  
(For use by USAFAC only).

21X6031 EFFECTS OF MENTALLY INCOMPETENT SOLDIERS, UNITED STATES ARMY

Proceeds from effects of mentally incompetent soldiers to be held in trust to pay claims. (Cite names of soldiers.)

21X6031 32-C S99999 Collection account

21X6031 32 S99999 Disbursement account

(Only USAFAC makes disbursements.)

21\*6060 ESTATES OF DECEASED SOLDIERS, REGULAR ARMY, 19\*\*

To account for all moneys due the estates of deceased Regular Army warrant officers and enlisted personnel, and residents of the United States Soldiers' Home dying in military hospital, when legal representatives or next of kin are not known or cannot be located (para 2-6, AR 638-1). Includes cash found on the deceased, the proceeds from the sale of their effects, and pay allowances due at the date of death. (Cite name and date of death.)

21\*6060 32-C S99999 Collection account

21\*6060 32 S99999 Disbursement account

21X6275.0200 WITHHELD STATE INCOME TAXES

To account for State income taxes withheld from military personnel's compensation pending payment to the taxing authority. (This includes members of the Reserve or National Guard components).

21X6275.0200 32-C S99999 Collection account

21X6275.0200 32 S99999 Disbursement account

(Only USAFAC makes disbursements.)

21\*6763 GAINS AND DEFICIENCIES ON EXCHANGE TRANSACTIONS, ARMY

(Current year only (31 USC 492b))

To record collections or disbursements that are gains or deficiencies in disbursing officer's accounts of the Army from exchanges in US and foreign currency and coin, checks, bills of exchange, and other instruments (chap. 12, AR 37-103). At Operating Agency 20, USAFAC, Dept 130, the balance in this deposit account at fiscal year end, if a net gain (gain in excess of losses), is transferred to general fund (miscellaneous) receipt account 21R1680 Gain by Exchange. If the balance is a net loss (losses in excess of gains), the net is chargeable to 21\*2020 Operating Agency 20 AMSCO 951212.90000.

21\*6763 20-C S99999 Collection account

21\*6763 20 S99999 Disbursement account

21F8133.3000 CONTRIBUTIONS BY THE SECRETARY OF DEFENSE

This account will be used for deposits of amounts determined to be necessary to cover payments to the Veterans Administration as Contributions for Participants in the Veterans Educational Assistance Program, Army pursuant to 38 U.S.C. 1622(c). Disbursements are restricted to USAFAC.

21F8133.3000 XX-C SXXXXX Collection Account

21F8133.3000 XX SXXXXX Disbursement Account

9-5. Treasury Accounts. The following are the Treasury accounts.

GENERAL FUND ACCOUNT—TREASURY

Symbol

Title and description

20X1807 REFUND OF MONEYS ERRONEOUSLY RECEIVED AND COVERED

Payment of claims for an item transferred to miscellaneous receipt account 21R1060 Forfeitures of unclaimed money and property (31 USC 725p and p-1).

20X1807 20 S99999 Disbursement account

(For USAFAC use only.)

DEPOSIT FUND ACCOUNTS—TREASURY

Symbol

Title and description

20X6045 PROCEEDS AND PAYMENTS OF CERTAIN UNPAID CHECKS

To transfer the proceeds of uncurrent checks from the checking accounts. (These are checks in checking accounts under which they were drawn that remain unpaid for 1 full fiscal year after they were issued).

20X6045 20C S99999 Collection account

20X6045 20 S99999 Disbursement account

20X6133 PAYMENT OF UNCLAIMED MONEY

To hold money in trust for rightful owners (as received by Government agencies from outside sources). Deposits to this account will be to clear items from trust and deposit fund accounts that are \$5 or more and have been held for more than 1 year but cannot be refunded because the individual cannot be located (31 USC Code 725p and

p-1). Items to be cleared from trust and deposit fund accounts and transferred to this account must meet all the following:

- a. Amount is \$5 or more.
- b. A refund, on claim, would be absolutely justified.
- c. There is no doubt as to legal ownership of the funds.
- d. A named individual, business, or other entity can be identified with the item.
- e. Location of individual is unknown.

20X6133 20-C S99999

20X6133 20 S99999

(For use by the USAFAC only.)

Collection account  
Disbursement account

★ 9-6. Office of Personnel Management account.

**TRUST FUND ACCOUNT**

| <i>Symbol</i>  | <i>Title and description</i>   |
|----------------|--|
| ★ 24X8135.8000 | CIVIL SERVICE RETIREMENT AND DISABILITY FUND, OFFICE OF PERSONNEL MANAGEMENT |
| 24X8135.8000   | XX-C S66666  |
| 24X8135.8000   | XX S66666  |

9-7. Trust fund appropriations. The following are the trust funds and applicable limitations:

**TRUST FUND ACCOUNTS**

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21X8063.****  | BEQUEST OF MAJOR GENERAL FRED C. AINSWORTH, LIBRARY, WALTER REED ARMY MEDICAL CENTER                                     |
| 21X8063.0000  | For purchase of supplies and equipment for the library at Walter Reed Army Medical Center, Washington, DC (49 Stat 287). |
| 21X8063.0088  | Purchase of Securities. (For USAFAC only.)   |
| 21X8063.0098  | Sale of Securities. (For USAFAC only.)   |
| 21X8420       | SURCHARGE COLLECTIONS, SALES OF COMMISSARY STORES, ARMY  |

To account for surcharges (collections on commissary store sales (65 Stat 449)). (Note. SurchARGE collections may be deposited to 21F3875.0111 during the month and transferred to this account before the end of the month).

Deposit account 21X8420 26-C S44206  
Disbursement account 21X8420 26 S44206

(For use by US Troop Support Agency, Fort Lee, VA 23801 only, as authorized by Deputy Chief of Staff for Logistics (DCSLOG-SMT) and Defense Contract Administration Service Regional Offices (DCASRs) for contracts that they administer.)

21X8927.\*\*\*\* DEPARTMENT OF THE ARMY GENERAL GIFT FUND

Administrative limitations:

|              |  |
|--------------|--|
| 21X8927.0000 | All gifts not specifically identified below.   |
| 21X8927.0001 | The Clair T. Budge Award. (For use by USAFAC and the US Army Health Services Command (HSC) only.)  |
| 21X8927.0002 | The Evangeline G. Bovard Award. (For use by USAFAC and HSC only.)  |
| 21X8927.0003 | Carmack Medal Fund. (For use by USAFAC and HSC only.)  |
| 21X8927.0004 | Fairbanks Medal Fund. (For use by USAFAC and HSC only.)  |
| 21X8927.0005 | The Raymond Franklin Metcalfe Memorial Fund. (For use by USAFAC and HSC only.)   |
| 21X8927.0006 | ETO Quartermaster Foundation, Inc., Fund. (For use by USAFAC, the Finance and Accounts Office, Fort Lee, VA, and TRADOC only.)   |
| 21X8927.0007 | Henry C. McLean Bequest. (For use by USAFAC and USMA only.)  |
| 21X8927.0010 | Alexander McCook Craighead Bequest. (For use by USAFAC and USMA only.)   |
| 21X8927.0012 | Christian A. Zabriskie Fund. (For use by USAFAC and USMA only.)  |
| 21X8927.0013 | The Brigadier General Jeremiah P. Holland Award. (For use by USAFAC, TRADOC and Fort McClellan, AL only.)  |
| 21X8927.0015 | Robert F. Stevens Fanwood Foundation Fund. (For use by USAFAC and the Chief of Military History only.)   |
| 21X8927.0016 | The Walter Reed Cancer Research Fund. (For use by USAFAC and HSC only.)  |
| 21X8927.0017 | American Legion Grant—Tomb of the Unknown Soldier. (For use by USAFAC and the Adjutant General only.)  |
| 21X8927.0018 | Major General Kenyon Joyce Research Award. The annual cash award to a resident or fellow of the medical/dental corps in recognition of a research paper. (For use by USAFAC and HSC only.) |
| 21X8927.0019 | Richard M. Mason Memorial Fund. The annual cash award to an outstanding intern in recognition of professional excellence. (For use by USAFAC and HSC only.)                                |
| 21X8927.0088 | Purchase of Investments. (For use by USAFAC only.)   |
| 21X8927.0098 | Redemption of Investments. (For use by USAFAC only.)   |

9-8. Army Stock Fund. a. Statutory and general provisions. Under the provisions of 10 USC 2208, the Secretary of Defense may set up working capital funds for each of the military departments. Appropriation

symbol 21X4991 identifies the Army Stock Fund. The account is a revolving fund used to finance the procurement and inventories of materiel (and authorized expenses) held for resale to authorized customers. The proceeds from the sales (reimbursements) will be credited to the same account from which the items were procured. They will be immediately available to the responsible office for disbursement for new purchases if within approved allocation of funds.

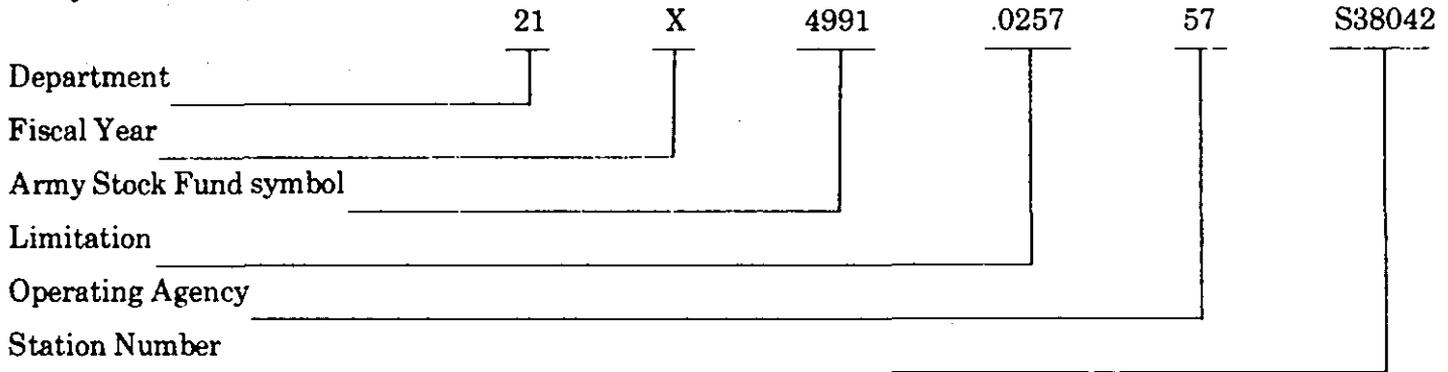
*b. Identification of stock fund divisions.* Divisions of the Army Stock Fund, established to finance the procurement of inventories of materiel and authorized expenses, are identified by a 4-digit administrative limitation suffix. (Example: 21X4991.0257 (TRADOC Division).)

*c. Accounting classification for disbursements.* The accounting classification for all disbursements processed for the Army Stock Fund will show—

- (1) 21X4991 with the applicable 4-digit limitation.
- (2) Operating agency.
- (3) Station number.
- (4) IBOP data, when required.

*Example*

Army Stock Fund, TRADOC Division Branch Office—Fort Jackson (S38042)

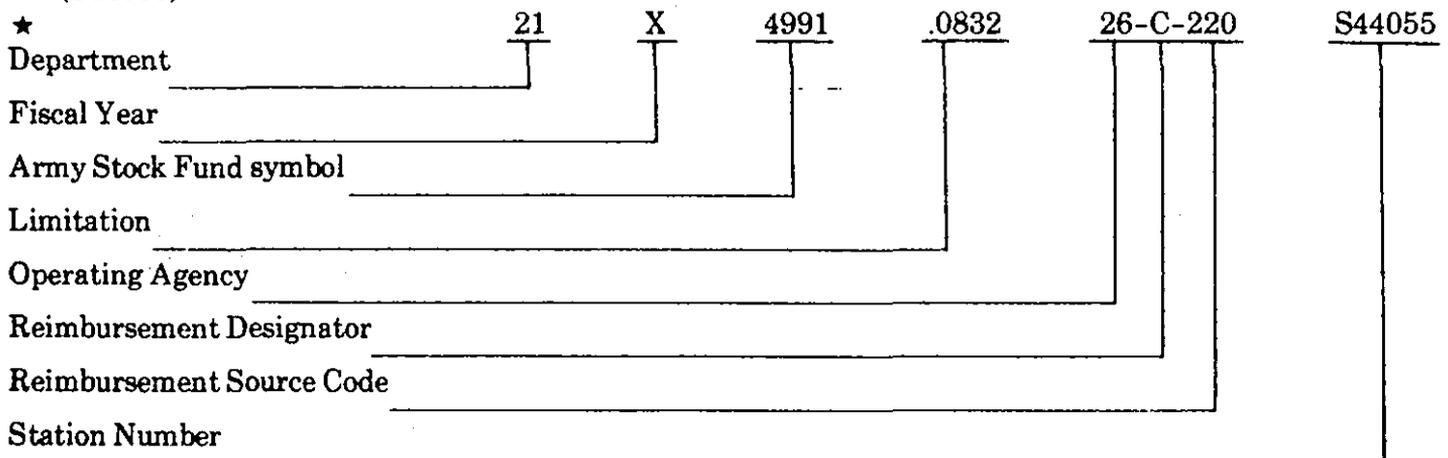


*d. Accounting classification for reimbursements.* The accounting classification for all reimbursements processed for the Army Stock Fund will show—

- (1) 21X4991 with the applicable 4-digit limitation.
- (2) Operating agency.
- (3) Reimbursement designation.
- (4) Reimbursement source code.
- (5) Station number.
- (6) IBOP data, when required.

*Example*

Army Stock Fund, US Army Commissary Resale Division (USACORD), Field Office-Southeast, Fort Lee, VA (S44055)



*e. Installation making collections.* The following must be included in the account classification when collecting from Army Stock Fund divisions not located on that installation:

- (1) The 5-digit fiscal station number of the Army Stock Fund installation or installation rendering fiscal and disbursing service to the stock fund branch; and
- (2) The related administrative limitation (cash account.)

*f. Use of certain control limitations.* Administrative limitations such as .0600, .06AX, .06CX, .0700, are control limitations only. They will not be used on obligation, disbursement, collection, and adjustment documents. These accounts, when listed below, are prefixed with "d". These control limitations are used at operating agency level for cash allocation and withdrawal transactions.

*g. Unallocated reserve of cash.* Administrative limitation .0100 is a control limitation maintained at the HQDA. This limitation will not be used on obligating and disbursement documents. It will be used on collection documents that represent the proceeds derived from--

- (1) The sale of excess and surplus property.
- (2) Recoveries of claims and accounts receivable previously written off as uncollectible.
- (3) Receipt of direct appropriations, transfers to the Treasury, and appropriations.
- (4) Allocation and withdrawals between the unallocated Reserve and home or subhome offices of the Army Stock Fund Divisions.

*h. IBOP accounting and reporting.* The following projects will be cited on vouchers and other documents when transactions involving subsistence, petroleum, oil and lubricants, and other materials and supplies of the stock fund are IBOP transactions (AR 37-109):

P1613—Army Stock Fund Petroleum, Oil and Lubricants

P1624—Army Stock Fund Commissary Subsistence

P1699—Army Stock Fund—All Other

### ARMY STOCK FUND ACCOUNTS

| <i>Symbol</i> | <i>Title and description</i>  |
|---------------|---|
| 21X4991.0100  | Unallocated Reserve of Cash<br>For the receipt and issuance of all transaction documents affecting Army Stock Fund cash at HQDA.  |
| 21X4991.0220  | Defense Supply Service—Washington (DSS-W) Division (OA 22)<br>For the purchase of expendable supplies and nonexpendable equipment for Headquarters, Department of Defense, Department of the Army, Department of the Air Force, and field agencies within the Military District of Washington.  |
| 21X4991.0257  | TRADOC Division (OA 57)<br>For use on all disbursement, collection, and adjustment vouchers, when transactions apply to TRADOC Division Stock Fund.<br><i>Home Office:</i><br>Headquarters, US Army Training and Doctrine Command (TRADOC), Fort Monroe, VA.<br><i>Branch Offices:</i><br>Carlisle Barracks, PA, S36004<br>Fort Belvoir, VA, S44008<br>Fort Benning, GA, S09038<br>Fort Benjamin Harrison, IN, S12102<br>Fort Bliss, TX, S41014<br>Fort Dix, NJ, S28013<br>Fort Eustis, VA, S44019<br>Fort Gordon, GA, S09057<br>Fort Jackson, SC, S38042<br>Fort Knox, KY, S15014<br>Fort Leavenworth, KS, S14021<br>Fort Lee, VA, S44055<br>Fort Leonard Wood, MD, S23037<br>Fort McClellan, AL, S01088<br>Fort Monroe, VA, S44036<br>Fort Rucker, AL, S01044<br>Fort Sill, OK, S34031<br>US Military Academy, West Point, NY, S30145<br>Military District of Washington, Fort Myer, VA, S49079 |
| 21X4991.0276  | US Army Forces Command (FORSCOM) Division (OA 76)<br>For use on all disbursement, collection, and adjustment vouchers when transactions apply to FORSCOM Division Stock Fund.<br><i>Home Office:</i><br>Headquarters, US Army Forces Command (FORSCOM), Fort McPherson, GA<br><i>Branch Offices:</i><br>31st USA AD Spt BDE, Homestead AFB, FL, S08180<br>Fort Amador, CZ, S96519<br>Fort Bragg, NC, S31001<br>Fort Campbell, KY, S15056<br>Fort Carson, CO, S05010<br>Fort Devens, MA, S19035<br>Fort Drum, NY, S30356<br>Fort George G. Meade, MD, S18043<br>Fort Hood, TX, S41093  |

Fort Lewis, WA, S45016  
 Fort McCoy, WI, S47018  
 Fort McPherson, GA, S09177  
 Fort Ord, CA, S04351  
 Fort Polk, LA, S16027  
 Presidio of San Francisco, CA, S04142  
 Fort Richardson, AK, S95523  
 Fort Riley, KS, S14040  
 Fort Sam Houston, TX, S41133  
 Fort Sheridan, IL, S11074  
 Fort Stewart, GA, S09076  
 Fort Indiantown Gap, PA, S36018  
 US Army, Hawaii, HI, S94619

21X4991.0381

US Army Europe (USAREUR) Division (OA 89)

For use on all disbursement, collection and adjustment vouchers.

*Home Office:*

Headquarters, US Army Europe and 7th Army, Zweibruecken, Germany (OA 89).

*Subhome Office:*

USAREUR Materiel Management Center, Zweibruecken, Germany (also functions as Branch Office).

*Branch Office:*

13th USASA Field Station, Burtonwood, England, S91715 (retail subsistence only).

*Subhome Office:*

Headquarters, US Army Medical Command, Europe (USAMEDCOMEUR), Heidelberg, Germany.

*Branch Office:*

US Army Medical Materiel Center, Pirmasens, Germany.

*Subhome Office:*

Headquarters V Corps, Frankfurt, Germany (effective 1 October 1977.)

*Branch Office:*

3d Support Command (Corps), Frankfurt, Germany (effective 1 October 1977).

*Subhome Office:*

Headquarters VII Corps, Stuttgart, Germany (effective 1 October 1977).

*Branch Office:*

2d Support Command (Corps), Nellingen, Germany (effective 1 October 77).

*Subhome Office:*

Headquarters, 21st Support Command, Kaiserslautern, Germany (also functions as Branch Office) (effective 1 October 1977).

21X4991.0477

US Army Japan (USARJ) Division (OA 77).

For use on all disbursement, collection and adjustment vouchers.

*Home Office:*

Headquarters, US Army Japan, Camp Zama, Japan (also functions as Branch Office).

21X4991.0478

US Army Eight (USAEIGHT) Division (OA 78)

For use on all disbursement, collection, and adjustment vouchers.

*Home Office:*

Headquarters, US Army Eight, Seoul, Korea (also functions as Branch Office).

21X4991.0482

US Army Western Command (OA82)

*Home Office:*

Headquarters, US Army Western Command, Fort Shafter, HI 96858 (also functions as Branch Office).

21X4991.0061

**US ARMY MEDICAL MATERIEL AGENCY, FREDERICK, MARYLAND**

21701—SUBHOME OFFICE (OA 06)

Medical—Dental Materiel

For use on all items in FCS Group 65 and also other equipment, instruments, and supplies designated primarily for use in Medical, Dental, or Veterinary Programs of one or more of the military services.

<sup>d</sup> 21X4991.(0600)**US ARMY MATERIEL DEVELOPMENT AND READINESS COMMAND (DARCOM) DIVISION**

Limitations listed below for use on all disbursement, collection and adjustment vouchers in lieu of .0600.

*Home Office:*

Headquarters, US Army Materiel Development and Readiness Command, Alexandria, VA 22333 (OA 6A)

*Subhome Offices:*<sup>d</sup> 21X4991.(06AX)**US ARMY MATERIEL DEVELOPMENT AND READINESS COMMAND, ALEXANDRIA, VA 22333 SUBHOME OFFICE (OA 6A)**

Limitations listed below for use on disbursement, collection, and adjustment vouchers in lieu of .06AX.

21X4991.06AF

Petroleum and Allied Products

- DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AG Electronics Materiel  
DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AH Ground Forces Support Materiel  
DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AK **CLOTHING AND TEXTILES**  
DLA/GSA and integrated managers of other services managed items only for the International Logistics Program.
- 21X4991.06AL General Supplies  
DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AM Subsistence  
DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AN Industrial Supplies  
DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- <sup>d</sup>21X4991.  
(06BX) **US ARMY TROOP SUPPORT COMMAND, ST. LOUIS, MO 63120—SUBHOME OFFICE (OA 6B)**  
Limitations listed below for use on disbursement, collection, and adjustment vouchers in lieu of .06BX.
- 21X4991.06B1 Ground Forces Support Materiel  
Railroad right of way materiel and supplies; locomotive and rail car accessories, repair parts, components and track material; ships, boats, dredges, barges and special purpose vessels accessories, rigging, repair parts and components; and heavy duty machinery, construction materials and supplies, accessories, repair parts, rigging and components used in mapping and altering natural resources and making improvements.
- 21X4991.06B2 General Supplies  
Miscellaneous housekeeping, field, and administrative supplies, quarters and office furniture, and service equipment for the Service Item Control Centers (SICC).
- 21X4991.06B3 Clothing and Textiles  
Clothing, footwear, accessories, individual equipment, flags, tentage, textiles, including leather and furs for SICC.
- 21X4991.06B4 Ground Forces Support Materiel  
DLS/GSA managed items only for DARCOM.
- 21X4991.06B5 Petroleum and Allied Products  
Petroleum fuels, lubricants, and allied products, including petroleum based chemicals and products, and containers, for SICC.
- 21X4991.06B6 Subsistence  
*Perishable and nonperishable food items and brand name resale items.*
- 21X4991.06B7 Industrial Supplies  
Bearings, screws, bolts, nuts, nails, packing and gasket materials, and miscellaneous hardware, for SICC.
- 21X4991.06C4 **US ARMY AVIATION COMMAND, ST. LOUIS, MO 63166—SUBHOME OFFICE (OA 6C)**  
Air Materiel-Aerial delivery equipment, personnel parachutes, cargo parachutes, and ancillary equipment and repair parts; and aircraft secondary items and repair parts.
- <sup>d</sup>21X4491.  
(06CX) **US ARMY TROOP SUPPORT AND AVIATION MATERIEL READINESS COMMAND, ST. LOUIS MO 63120—SUBHOME OFFICE (OA 6C)**  
Limitations listed below for use on disbursement, collection, and adjustment vouchers in lieu of .06CX.
- 21X4491.06C1 Ground Forces Support Materiel  
Railroad right of way materiel and supplies, locomotive and rail car accessories, repair parts, components and track materiel; ships, boats, dredges, barges and special purpose vessels accessories, rigging, repair parts, and components; heavy duty machinery, construction materials and supplies, accessories, repair parts, rigging and components used in mapping and altering natural resources and making improvements; aerial delivery equipment, personnel parachutes, cargo parachutes and ancillary equipment and repair parts; and aircraft secondary items and repair parts.
- 21X4991.06C2 General Supplies  
Miscellaneous housekeeping, field and administrative supplies, quarters and office furniture, and service equipment, for SICC.
- 21X4491.06C3 Ground Forces Support Materiel  
DLA/GSA managed items only for DARCOM.

- 21X4991.06C5 Petroleum and Allied Products  
Petroleum fuels, lubricants, and allied products, including petroleum based chemicals and products, and containers, for SICC.
- 21X4991.06C6 Industrial Supplies  
Bearings, screws, bolts, nuts, nails, packing and gasket materials, and miscellaneous hardware, for SICC.
- 21X4991.06C7 Clothing and Textiles  
Clothing, footwear, accessories, individual equipment, flags, tentage, and textiles, including leather and furs, for SICC.
- 21X4991.06C8 Subsistence  
Perishable and nonperishable food items and brand name resale items.
- 21X4991.06D3 US ARMY TANK AUTOMOTIVE MATERIEL READINESS COMMAND (TARCOM), WARREN MI 48090—SUBHOME OFFICE (OA 6D)  
Tank and Automotive Materiel: Equipment, supplies, and spare parts for tactical and support vehicles, tanks, and combat vehicles.
- 21X4991.0620 US ARMY COMMUNICATIONS AND ELECTRONIC MATERIEL READINESS COMMAND (CERCOM)—FORT MONMOUTH, NJ 07703—SUBHOME OFFICE (OA 62) (formerly US ARMY ELECTRONICS COMMAND (ECOM)).  
Electronics Materiel: Electronics, communications, meteorological, photographic repair parts, equipment, and supply items.
- 21X4991.0630 US ARMY MISSILE COMMAND (MICOM), REDSTONE ARSENAL, AL 35809—SUBHOME OFFICE (OA 63)  
Missile Materiel: Repair parts for surface-to-air and surface-to-surface missile systems and related ground support equipment.
- 21X4991.0650 US ARMY ARMAMENT MATERIEL READINESS COMMAND (ARRCOM), ROCK ISLAND, IL 61201—SUBHOME OFFICE (OA 65)  
Weapons, Special Weapons, and Chemical and Fire Control Materiel: Repair parts and supplies for conventional weapons systems and fire control; tools and equipment for conventional and special weapons systems, fire control, tactical and support vehicles, tanks and combat vehicles, special weapons repair parts, tools and equipment in support of nuclear weapons (other than ammunition components); and chemical repair parts, supplies, and equipment, including protective and decontaminating materiel.
- \* 21X4991.07A3 US ARMY COMMUNICATIONS COMMAND, FORT HUACHUCA, AZ 85613—SUBHOME OFFICE (OA 03).  
*Branch Offices:*  
US Army Communications Command Facility, Fort Ritchie, MD, S18049  
US Army Communications Command Facility, Fort Huachuca, AZ, S02086
- 21X4991.0725 US ARMY INTELLIGENCE AND SECURITY COMMAND, ARLINGTON HALL STATION, ARLINGTON, VA 22212—SUBHOME OFFICE (OA 25)  
(Also functions as branch office.)
- <sup>d</sup>21X4991.(0700) US ARMY MATERIEL DEVELOPMENT AND READINESS COMMAND (DARCOM) INSTALLATIONS DIVISION  
Limitations listed below for use on all disbursement, collection, and adjustment vouchers in lieu of .0700.  
*Home Office:*  
Headquarters, US Army Materiel Development and Readiness Command, Alexandria, VA 22333 (OA 6A).  
*Subhome Offices:*
- 21X4991.076A HEADQUARTERS US ARMY MATERIEL DEVELOPMENT AND READINESS COMMAND, ALEXANDRIA, VA 22333—DEPOT SUBHOME OFFICE (OA 6A)  
*Branch Offices:*  
US Army Maintenance Plant, Mainz, Germany, S91587  
\* Anniston Army Depot, Anniston, AL, S01002  
\* New Cumberland Army Depot, New Cumberland, PA, S36028  
\* Sacramento Army Depot, Sacramento, CA, S04170  
Seneca Army Depot, Romulus, NY, S30121  
Sharpe Army Depot, Lathrop, CA, S04468  
\* Sierra Army Depot, Herlong, CA, S04036  
\* Tobyhanna Army Depot, Tobyhanna, PA, S36237  
\* US Army Depot, Corpus Christi, TX, S41457  
\* Effective 1 Oct 77, to be removed from DARCOM Installations Division, Army Stock Fund, and incorporated into DARCOM, Army Industrial Fund.
- 21X4991.076C US ARMY AVIATION SYSTEMS COMMAND, ST. LOUIS, MO 63166—SUBHOME OFFICE (OA 6C)  
*Branch Office:*  
HQ Installation Support Activity, St. Louis, MO, S23204
- 21X4991.076D US ARMY TANK AUTOMOTIVE MATERIEL READINESS COMMAND (TARCOM) (DETROIT ARSENAL), WARREN, MI 48090—SUBHOME OFFICE (OA 6D)

*Branch Office:*

US Army Tank Automotive Center (Detroit Arsenal), Warren, MI, S20113

21X4991.0761 HEADQUARTERS, US ARMY NATICK RESEARCH AND DEVELOPMENT COMMAND, NATICK, MA 07160 (OA 6N)

*Branch Office:*

Natick Research and Development Command, US Army, Natick, MA, S19129

21X4991.0762 US ARMY COMMUNICATION AND ELECTRONIC MATERIEL READINESS COMMAND, FORT MONMOUTH, NJ 07703—SUBHOME OFFICE (OA 62)

*Branch Office:*

Fort Monmouth, NJ S28043

21X4991.0767 US ARMY TEST AND EVALUATION COMMAND, ABERDEEN, MD 21005—SUBHOME OFFICE (OA 67)

*Branch Offices:*

Jefferson Proving Ground, Madison, IN, S12040

White Sands Missile Range, White Sands, NM, S29040

Yuma Proving Ground, Yuma, AZ, S02083

Aberdeen Proving Ground, Aberdeen, MD, S18001

Dugway Proving Ground, Dugway, UT, S42007

21X4991.0774 HEADQUARTERS HEALTH SERVICES COMMAND, FORT SAM HOUSTON, TX—SUBHOME OFFICE (OA 74)

*Branch Offices:*

Fitzsimons Army Medical Center, Denver, CO, S05015

Walter Reed Army Medical Center, Washington, DC, S49024

US Army Optical Activity, Sharpe Army Depot, Lathrop, CA, S04468

Fort Detrick, Frederick, MD, S18064

★ 21X4991.0832 US ARMY COMMISSARY RESALE DIVISION (CORDASF) (OA 26)

Together with field office fiscal station number, for use on all disbursement, collection, and adjustment vouchers.

*Home Office:*

★ Headquarters, US Army Troop Support Agency, Fort Lee, VA (OA 26)

*Branch Offices:*

Field Office, Northeast, Fort Meade, MD, S18043

*Commissary Sales Stores:*

Aberdeen PG, MD

Fort Belvoir, VA

Cameron Station, VA

Carlisle Barracks, PA

Fort Devens, MA

Fort Dix, NJ

Edgewood Arsenal, MD

Fort Hamilton, NY

Fort Drum, NY

Fort McNair, Washington, DC

Fort Meade, MD

Fort Monmouth, NJ

Fort Myer, VA

New Cumberland, PA

Oakdale Spt Det, PA

Picatinny, NJ

Fort Richie, MD

Seneca AD, NY

Stewart Airfield, NY

Tobyhanna AD, NY

Vint Hill Farms, VA

Fort Wadsworth, NY

Walter Reed, Washington, DC

West Point, NY

Field Office, Southeast, Fort Lee, VA, S44055

*Commissary Sales Stores:*

Fort Benning, GA

Fort Bragg, NC

Fort Buchanan, PR

Fort Campbell, KY  
 Defense General Supply Center, Richmond, VA  
 Fort Eustis, VA  
 Fort Gillem, GA  
 Fort Gordon, GA  
 Hunter AFB, GA  
 Fort Jackson, SC  
 Fort Knox, KY  
 Fort Lee, VA  
 Lexington-Blue Grass, KY  
 Fort McClellan, AL  
 Fort McPherson, GA  
 Fort Monroe, VA  
 Redstone Arsenal, AL  
 Fort Rucker, AL  
 Fort Stewart, GA

Field Office, Midwest, Fort Sam Houston, TX, S41113

*Commissary Sales Stores*

Fort Benjamin Harrison, IN  
 Fort Bliss, TX  
 Fort Carson, CO  
 Corozal Canal Zone  
 Fitzsimons, CO  
 Granite City, IL  
 Fort Gulick, CZ  
 Fort Hood, TX  
 Kobbe/Howard, CZ  
 Fort Leavenworth, KS  
 Fort Leonard Wood, MO  
 Fort Polk, LA  
 Rock Island, IL  
 Fort Riley, KS  
 Fort Sam Houston, TX  
 Schilling Manor, KS  
 Selfridge ANG, MI  
 Fort Sheridan, IL  
 Fort Sill, OK  
 White Sands, NM

Field Office, Western, Fort Lewis, WA, S45016

*Commissary Sales Stores*

Dugway PG, UT  
 Fort Greely, AK  
 Fort Huachuca, AZ  
 Fort Lewis, WA  
 Oakland Army Base, CA  
 Fort Ord, CA  
 Presidio of San Francisco, CA  
 Pusan, Korea  
 Fort Richardson, AK  
 Sagamiyara, Japan  
 Schofield Barracks, HI  
 Sierra AD, CA  
 Taegu, Korea  
 Fort Wainwright, AK  
 Yongsan, Korea  
 Yuma Proving Ground, AZ

Field Office, Europe, Zwiebruecken, Germany (63d Fin Sec, APO NY 09502), S91052

*Commissary Sales Stores*

Amerg, Germany  
Ann Herzo Base, Germany  
Ansbach, Germany  
Anschaffenburg, Germany  
Augsburg, Germany  
Bad Aibling, Germany  
Bad Hersfeld, Germany  
Bad Kissengen, Germany  
Bad Krueznach, Germany  
Bad Nauheim, Germany  
Bad Toelz, Germany  
Bamberg, Germany  
Bamholder, Germany  
Berchtesgaden, Germany  
Berlin, Germany  
Bindlach, Germany  
Bremerhaven, Germany  
Burtonwood, England  
Chievres, Belgium  
Crailsheim, Germany  
Darmstadt, Germany  
Dhahran, Saudi Arabia  
Erlangen, Germany  
Frankfurt, Germany  
Fuerth, Germany  
Fulda, Germany  
Garmisch, Germany  
Gelnhausen, Germany  
Giessen, Germany  
Goepfingen, Germany  
Grafenwoehr, Germany  
Hanau, Germany  
Harrogate, England  
Heidelberg, Germany  
Heilbronn, Germany  
Hohenfels, Germany  
Idar Oberstein, Germany  
Ilesheim, Germany  
Karlsruhe, Germany  
Kelly Barracks, Germany  
Kitzingen, Germany  
Leghorn, Italy  
Ludwigsburg, Germany  
Mainz, Germany  
Mannheim, Germany  
Munich, Germany  
New Ulm, Germany  
Nuth, Netherlands  
Patch Barracks, Germany  
Pirmassens, Germany  
Riyadh, Saudi Arabia  
Robinson Barracks  
Schwaebisch Gmuend, Germany  
Schwaebisch Hall, Germany  
Schweinfurt, Germany  
Tehran, Iran  
Vicenza, Italy  
Weisbaden, Germany  
Wertheim, Germany  
Wildflecken, Germany  
Worms, Germany  
Wuerzburg, Germany  
Zweibruecken, Germany

**9-9. Merged (M) appropriation.** *a. Purpose of accounts.* Merged (M) appropriation accounts are used in making payments, collections, and adjustments against closed (lapsed) appropriation accounts. The accounting classification to be shown on vouchers and other documents will be the merged "M" account symbol, 2-digit operating agency code, fiscal station number, and IBOP data, when applicable. For collections identified with appropriation reimbursements, designation "C" and source code will also be shown. For special data required under OMA, see 21M2020 in *b* below.

*b. "M" accounts, general fund appropriations.* The "M" accounts below have been assigned for the payment of obligations and collection of accounts receivable.

| <i>Symbol</i>   | <i>Title and description</i>  |
|---|---|
| 21M1705   | NATIONAL BOARD FOR THE PROMOTION OF RIFLE PRACTICE, ARMY, PRIOR YEARS |
| 21M1805   | SALARIES AND EXPENSES, CEMETERIAL EXPENSES, ARMY, PRIOR YEARS         |
| 21M2010   | MILITARY PERSONNEL, ARMY, PRIOR YEARS                                 |
| 21M2020   | OPERATION AND MAINTENANCE, ARMY, PRIOR YEARS                          |
| <i>Note: For transactions which enter IBOP, object class will be identified. (See AR 37-109).</i> |   |
| 21M2030   | PROCUREMENT OF EQUIPMENT AND MISSILES, ARMY, PRIOR YEARS              |
| 21M2031   | AIRCRAFT PROCUREMENT, ARMY, PRIOR YEARS                               |
| 21M2032   | MISSILE PROCUREMENT, ARMY, PRIOR YEARS                                |
| 21M2033   | PROCUREMENT OF WEAPONS AND TRACKED VEHICLES, ARMY, PRIOR YEARS        |
| 21M2034   | PROCUREMENT OF AMMUNITION, ARMY, PRIOR YEARS                          |
| 21M2035   | OTHER PROCUREMENT, ARMY, PRIOR YEARS                                  |
| 21M2040   | RESEARCH DEVELOPMENT, TEST AND EVALUATION, ARMY, PRIOR YEARS          |
| 21M2060   | NATIONAL GUARD PERSONNEL, ARMY, PRIOR YEARS                           |

*Closed appropriation accounts:*

|         |   |
|---------|---|
| 21*1405 | Army National Guard   |
| 21*2060 | Army National Guard   |
| 21M2065 | OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD, PRIOR YEARS |
| 21M2070 | RESERVE PERSONNEL, ARMY, PRIOR YEARS                        |
| 21M2080 | OPERATION AND MAINTENANCE, ARMY RESERVE, PRIOR YEARS        |

*c. "M" accounts, transfer appropriations.* The "M" accounts below have been assigned for the payment of obligations that apply to the closed transfer appropriations.

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21-97M0700    | FAMILY HOUSING MANAGEMENT ACCOUNT  |
| 21-97M1087    | MILITARY ASSISTANCE, SOUTH VIETNAMESE FORCES                                 |
| 21-11M3455    | SPECIAL FUND FOR DRUG ABUSE, SPECIAL ACTION OFFICE FOR DRUG ABUSE PREVENTION |

**9-10. Foreign Currency Accounts.** The Foreign Currency Accounts below with FT designation are available for obligation, disbursement, and obligation adjustment for an indefinite time.

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21FT800       | Advances from Foreign Governments for Technical Assistance, Army.                  |
| 21-11FT810    | Advances from Foreign Governments for Military Assistance, Executive—Italian Lire. |

**9-11. Other appropriations and fund accounts.** *a. Executive Office of the President Account.* The account below is available for obligation and disbursement.

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21-11*1080    | Military Assistance, Executive. Credit this account with 80 percent of the funds from the sale, transfer, or disposal of defense articles returned by a recipient country or international organization if they are no longer needed and are excess to MAP requirements (Section 605(d) Foreign Assistance Act of 1961, as amended.) |
|               | <i>Reimbursement Account</i>   |
|               | 21-11*1080      0000 SXXXXX      Country Code XX   |
| 21-11*1081    | INTERNATIONAL MILITARY EDUCATION AND TRAINING, EXECUTIVE   |

*b. Transfer accounts other than MAP.* The transfer account below is available for obligation and disbursement.

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21-11*3455    | SPECIAL FUND FOR DRUG ABUSE<br>Special action office for drug abuse prevention. Executive (Transfer to Army.) For use in Germany only. |

*c. Army Management Fund.* The Army Management Fund was established under Public Law 216, 10 August 1949. The fund is used for the economical and efficient conduct of operations within the Army which are financed by two or more appropriations. The cost of the operations is not subject to immediate charges to these appropriations. Amounts advanced to the Army Management Fund are for obligation for

the same times as the appropriations.

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21X3970       | <b>ARMY MANAGEMENT FUND</b>  |
|               | <i>Administrative limitation</i>   |
| 21X3970.0001  | Defense Telephone Service—Washington Account   |
| 21X3970.0019  | Transportation Services  |
|               | Provides for the payment of transportation charges incurred in the issuance of Government bills of lading, transportation requests, meal tickets, and similar documents, and other contractual or accessorial charges. Changes and credits to the above account will be made only by the Transportation Division, US Army Finance and Accounting Center and Military Airlift Command. (MAC charges are restricted to Temporary Duty Travel.) |

*d. Revolving fund to guarantee loans made under the Defense Production Act.* Under the Defense Production Act of 1950 and Executive Order 10161, 9 September 1950, the appropriation below is established to pay authorized expenditures incurred in loans guaranteed by the Government.

| <i>Symbol</i>      | <i>Title and description</i>   |
|--------------------|--|
| 21X4080            | <b>DEFENSE PRODUCTION GUARANTEES, ARMY</b>   |
|                    | For payment of authorized expenditures incurred in guaranteed loans under the Defense Production Act of 1950 and Executive Order 10161, 9 September 1950.                                      |
|                    | For expenses in connection with—   |
|                    | (1) Losses of principal and interest on loans;   |
|                    | (2) Out-of-pocket expenses;  |
|                    | (3) Purchase of the unpaid principal amount of loans; plus   |
|                    | (4) Unpaid accrued interest and expenses and losses incurred by a Federal Reserve Bank when acting as fiscal agent of the United States on behalf of the Department of the Army. See AR 37-44. |
| 21X4080.0022       | All activity other than loan disbursement and loan repayments.   |
| 21X4080.0063       | Loan Disbursement.   |
| 21X4080.0073       | Loan Repayments.   |
| Note: Disbursement | 21X4080.XXXX 20 S99999   |
| Collection         | 21X4080.XXXX 20-C 99999  |

For use by USAFAC only.

*★e. Working Capital Fund, Army Conventional Ammunition.* This fund is established under Section 2208(2), Title 10, US Code. The fund will be used to procure ammunition components and to assemble into conventional ammunition. The Army is the single manager for conventional ammunition.

| <i>Symbol</i> | <i>Title</i>  |
|---------------|---|
| 21X4528       | <b>Working Capital Fund, Army Conventional Ammunition</b> |

*★f. Special fund appropriations.* The Special Fund Appropriation Account below is established in accordance with Public Law 86-767 (74 Stat. 1053).

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21X5095       | <b>WILDLIFE CONSERVATION, ETC., MILITARY RESERVATIONS, ARMY</b>  |
|               | To carry out a program of—   |
|               | (1) Planning, development, maintenance and coordination of wildlife, fish, and game conservation, and  |
|               | (2) Rehabilitation on military reservations in accordance with a cooperative plan mutually agreed on by the Secretary of Defense, the Secretary of Interior, and the appropriate State agency in which the reservation is located. |
|               | <i>Disbursement Account</i>  |
| 21X5095       | XX SXXXXX  |

*For Special Fund Receipt*

Account number, see paragraph 9-2.

*★g. Advances, Foreign Military Sales, Executive.* This account is used for certain collection and disbursement transactions that involve sales of military equipment, materials, or services (sec 106, Material Security Act of 1954, as amended.)

| <i>Symbol</i> | <i>Title and Description</i>  |
|---------------|---|
| 97-11X8242    | <b>ADVANCES, FOREIGN MILITARY SALES, EXECUTIVE</b>  |
|               | To control and identify trust fund activity direct cite transactions. Interfund transactions will continue to be prepared in accordance with existing MILLS BILLS guidance.   |
|               | ★Direct cite limitations for procurement and self reimbursement disbursements by agency. These limitations will be filled with country code. "R" instead of "O" (alpha) in the third character will indicate reimbursable transactions. |

★Limitation \*\*01 Army  
\*\*02 Air Force  
\*\*04 Navy  
\*\*09 DSAA  
\*\*OE ACOE  
\*\*OM NSA  
\*\*OR DLA-DLSC  
\*\*OU DMA(DMAAC)  
\*\*OV DCAA  
\*\*OW DARPA  
\*\*OZ DNA

\*Direct cite Limitations for administrative fee disbursements by agency.

Limitation 0001  
OL60 Army-FY 77  
OL61 Army-FY 78  
OL62 Army-FY 79  
OL63 Army-FY 80  
OL64 Army-FY 81  
0002 Air Force  
AL02 Air Force  
AL62 Air Force  
0004 Navy  
AD04 Navy  
2371 Navy  
80AD Navy  
80RC Navy  
A804 Navy  
0009 DSAA/Other

\*Direct cite limitation for GBL transportation disbursements.

Limitation L009 All services

| <i>Code</i> | <i>Title and description</i>  |
|-------------|---|
| 100         | Intra-DLA appropriation   |
| (400)       | Department of Defense Sources   |
| 417         | Navy and Marine Corps-appropriations or funds   |
| 421         | Army-appropriations or funds  |
| 443         | Civil Defense-appropriations or funds   |
| 451         | DLA (other than 100)-appropriations or funds  |
| 457         | Air Force-appropriations or funds   |
| 491         | Other Defense agencies-appropriations or funds  |
| 500         | MAP—This code identifies reimbursement transactions received from MAP funds. It also includes reimbursement transactions received from Mutual Security Military Sales (MSMS) funds. |
| (800)       | Other Government agencies-appropriations or funds of other Government agencies outside of DOD.  |
| 801         | General Services Administration   |
| 802         | National Aeronautics and Space Administration   |
| 803         | Atomic Energy Commission  |
| 804         | Office of Economic Opportunity  |
| 805         | Veterans Administration   |
| 806         | Coast Guard   |
| 821         | All Others  |
| (900)       | Non-Federal sources   |
| 901         | Property disposal-proceeds of sale of surplus property  |
| 902         | Exchange/Sale-proceeds of sales of exchange/sale property. Only DLA Headquarters (DLAH-CF) and the Accounting and Finance Officer who services it will use this account.            |
| 921         | All other-all other non-Federal sources.  |

**10-13. General Fund receipt accounts.** For General Fund (Miscellaneous Receipt Accounts), see paragraph 9-2.

**10-14. DLA revolving fund account.** DLA revolving fund account is as follows:

| <i>Symbol</i>  | <i>Title and description</i>  |        |                              |                   |
|----------------|---|--------|------------------------------|-------------------|
| <b>97X4080</b> | <b>DEFENSE PRODUCTION GUARANTEES, DEFENSE AGENCY</b>                            |        |                              |                   |
|                | Transactions under this account will cite the accounting classifications below. |        |                              |                   |
|                | <i>Disbursement account</i>   |        | <i>Reimbursement account</i> |                   |
|                | 97X4080.5149  | S44200 | 97X4080.5149                 | C-921      S44200 |

**10-15. Defense Stock Fund account.** Defense Stock Fund account is as follows.

| <i>Symbol</i> | <i>Title and description</i> |
|---------------|------------------------------|
| 97X4961       | DEFENSE STOCK FUND           |

The Defense Stock Fund finances the procurement of supplies and materials for resale to other appropriations and Government agencies. The proceeds from the sales are reimbursements and are available for financing new procurements as authorized. The fund is divided into the activity accounts or subheads below.

| <i>Subhead</i> | <i>Title</i>                            |
|----------------|---|
| 5101           | CLOTHING AND TEXTILE SUPPLIES           |
| 5102           | MEDICAL SUPPLIES                        |
| 5103           | SUBSISTENCE SUPPLIES                    |
| 5104           | GENERAL SUPPLIES                        |
| 5105           | INDUSTRIAL SUPPLIES                     |
| 5106           | PETROLEUM SUPPLIES                      |
| 5107           | CONSTRUCTION SUPPLIES                   |
| 5109           | ELECTRONIC SUPPLIES                     |
| 5148           | BASE OPERATIONS SURPLUS                 |
| 5149           | HQ DLA UNALLOCATED ACCOUNT (Restricted) |

*Account Classification*

97X4961.51XX Defense Stock Fund (DLA)

**10-16. Defense Industrial Fund account.** The Defense Industrial Fund finances Government-owned or -operated installations or activities. These installations or activities produce items or perform services that require the use of labor, materials, supplies, and equipment, for one or more ordering agencies. The ordering agencies reimburse for the cost.

|  |  |
|--|--|
| <i>Symbol</i><br><b>97X4962</b>                    | <i>Title and description</i><br><b>DEFENSE INDUSTRIAL FUND</b><br>The following limitation (subhead) identifies the installation operating under the Defense Industrial Fund:<br><b>97X4962.5101 MANUFACTURING DIVISION DEFENSE PERSONNEL</b><br><br><b>SUPPORT CENTER</b> |
| <i>Disbursement account</i><br>97X4962.5101 S36030 | <i>Reimbursement account</i><br>97X4962.5101 C-XXX S36030  |

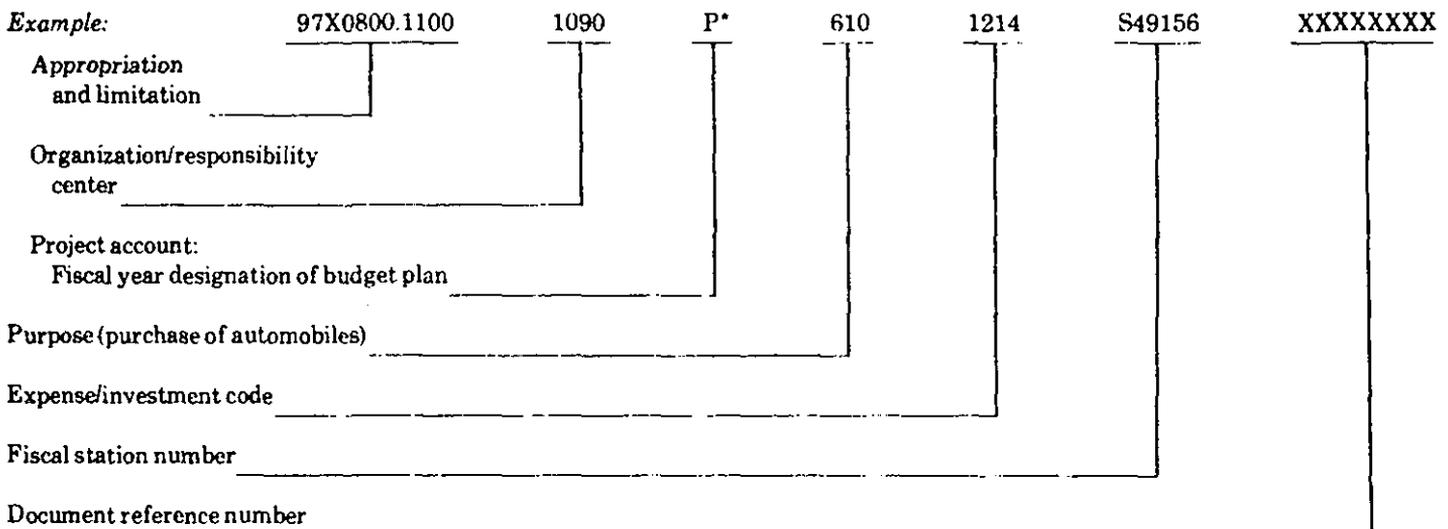
Note: For XXX, insert applicable reimbursement source code.

**10-17. Defense Deposit Fund accounts.** The following deposit fund accounts apply to programs for which DLA is responsible. Only the deposit fund symbol and four-digit limitation will be shown on deposit fund transactions. As an exception, in overseas areas, transactions must be identified with the continent and country designation.

|               |  |
|---------------|--|
| <i>Symbol</i> | <i>Title and description</i><br>★ This account, with all limitations, is closed for all deposits as of 1 October 1980.<br>Charge this account for authorized refunds and approved claims, except for those refunds or claims of proceeds still held in a military department suspense account (3875).<br>Note: In lieu of the XX in the subhead, insert the applicable exchange/sale category numbers listed in account 21F3845.00XX (para 9-4). |
|---------------|--|

**Section III. DEPARTMENT OF DEFENSE ACTIVITIES**

**10-18. DOD general appropriations—no-year.** The account symbol for OSD transactions for no-year appropriations will include a four-digit project account number. The first digit will identify the fiscal year in which the obligation was planned (budgeted). The remaining three digits will indicate the purpose, use, or other identification.



|                                 |   |
|---------------------------------|---|
| <i>Symbol</i><br><b>97X0800</b> | <i>Title and description</i><br><b>SPECIAL FOREIGN CURRENCY PROGRAM DEFENSE</b> |
|---------------------------------|---|

**Administrative limitations:**

|              |  |
|--------------|--|
| 97X0800.0100 | Allocations to Department of the Army      |
| 97X0800.4400 | Allocations to Defense Intelligence Agency |
|              | Budget projects:                           |
|              | 401 Education and training                 |
|              | 402 Operation and maintenance              |
|              | 403 Purchase of goods and equipment        |
|              | 404 Research                               |
|              | 405 Construction                           |

|                |   |
|----------------|---|
| <b>97X0801</b> | <b>FOREIGN CURRENCY FLUCTUATIONS, DEFENSE</b><br>A no-year account for relieving gains and losses in direct programs for OMA and MPA which are caused by fluctuations in selected foreign currency exchange rates. This account is effective for FY 79 and later years. For use by USAFAC only. |
|----------------|---|

## ★ 97X0804 NATO INFRASTRUCTURE APPROPRIATION

A no-year account which will be used to fund the US portion of the NATO Infrastructure Program.

## 10-19. DOD general appropriations fiscal year 19\*\*. These appropriations follow.

| <i>Symbol</i>                            | <i>Title and description</i>     |
|--|----------------------------------|
| 97*0030                                  | <b>RETIRED PAY, DEFENSE 19**</b> |
| <b>DEPARTMENT OF THE ARMY ACTIVITIES</b> |                                  |

A portion of this appropriation provides for retired pay of Army military personnel, including the Reserve components. The allotments below are for use by USAFAC only. Payment of class E, D, and N allotments is also restricted to USAFAC.

*Administrative limitations:*

|              |   |
|--------------|---|
| 97*0030.0100 | Allocations to Department of the Army:  |
| 97*0030.0100 | 01-2101 13 S12122 . . . . . Pay of Regular Army officers, nondisability retired list.   |
|              | 01-2102 13 S12122 . . . . . Pay of Regular Army enlisted personnel, nondisability retired list.   |
|              | 01-2103 13 S12122 . . . . . Pay of non-Regular Army officers, nondisability retired list.   |
|              | 01-2104 13 S12122 . . . . . Pay of non-Regular Army enlisted personnel, nondisability retired list.   |
|              | 01-2111 13 S12122 . . . . . Pay of Regular Army officers, temporary disability retired list.  |
|              | 01-2112 13 S12122 . . . . . Pay of Regular Army enlisted personnel, temporary disability retired list.  |
|              | 01-2113 13 S12122 . . . . . Pay of non-Regular Army officers, temporary disability retired list.  |
|              | 01-2114 13 S12122 . . . . . Pay of non-Regular Army enlisted personnel, temporary disability retired list.  |
|              | 01-2121 13 S12122 . . . . . Pay of Regular Army officers, permanent disability retired list.  |
|              | 01-2122 13 S12122 . . . . . Pay of Regular Army enlisted personnel, permanent disability retired list.  |
|              | 01-2123 13 S12122 . . . . . Pay of non-Regular Army officers, permanent disability retired list.  |
|              | 01-2124 13 S12122 . . . . . Pay of non-Regular Army enlisted personnel, permanent disability retired list.  |
|              | 01-2128 13 S12122 . . . . . Payment of annuities to those entitled to benefits under the "Retired Serviceman's Family Protection Plan" (PL 239, 83d Cong.)                        |
|              | 01-2129 13 S12122 . . . . . Payment of annuities to those entitled to benefits under the Survivor Benefit Plan" (PL 92-425).  |
|              | 01-2130 13 S12122 . . . . . Payment of minimum income guarantee for present widows of military retirees (PL 92-425).  |
|              | ★ 01-2131 13 S12122 . . . . . Payment of Dependency and Indemnity Compensation (DIC) Supplement to Widows of Members Who Died on Active Duty on or after 21 Sep 1972 (PL 92-425). |
|              | 01-2141 13 S12122 . . . . . Payment of immediate annuity to annuitant of reservist who dies before age 60 (PL 95-397).  |
|              | 01-2142 13 S12122 . . . . . Payment of deferred annuity to annuitant of reservist who dies before age 60 (PL 95-397).   |
|              | 01-2143 13 S12122 . . . . . Payment of annuity to annuitant of reservist who dies after age 60 (PL 95-397).   |
|              | ★ 01-2144 13 S12122 . . . . . Payment of Dependency and Indemnity Compensation (DIC) Supplement to Widows of Members Who Died on Active Duty Prior to 21 Sep 1972 (PL 96-402).    |
|              | 01-2199 13 S12122 . . . . . Reserve for payment of authorized allotments of retired Army military personnel.  |

*Note:* Pay of retired Army warrant officers, Army nurses, and members of the AMSC will be coded under the applicable Army officer classification. Pay of enlisted Philippine Scouts will be coded as Regular Army enlisted personnel.

| <i>Symbol</i> | <i>Title and Description</i>                            |
|---------------|---|
| 97*0100       | <b>OPERATION AND MAINTENANCE DEFENSE AGENCIES, 19**</b> |
| 97*0101       | <b>CONTINGENCIES, DEFENSE</b>                           |
| 97*0102       | <b>CLAIMS, Defense, 19**</b>                            |

*Administrative limitations:*

|              |  |
|--------------|--|
| 97*0102.0100 | Allocations to Department of the Army.   |
|              | a. A portion of this appropriation pays for Army Claims approved in fiscal year 19** for which the following account classifications have been prescribed. Appropriation refunds will be credited to the current year account only and to the separate refund allotment account numbers as shown in b below. |

| <i>Allotment no.</i> | <i>Description</i>  |
|----------------------|---|
| 97*0102.0100         | 01-2501 42 S99999 . . . . . Claims of military and civilian personnel under the provisions of AR 27-20.   |
|                      | 01-2502 42 S99999 . . . . . Marine Casualty Claims (5 USC 946). Claims of civilian employees of DARCOM resulting from operation of US Army vessels.   |
|                      | 01-2503 42 S99999 . . . . . Repayment of amounts that the Secretary of the Army, or officers designated by him have determined to be erroneously collected from DA military and civilian personnel or members of the Army National Guard. Repayment of erroneous collections are chargeable to this appropriation, fiscal year current. |
|                      | 01-2504 42 S99999 . . . . . Federal Tort Claims (28 USC 2672).  |
|                      | 01-2505 42 S99999 . . . . . Foreign Claims settled under the Act of 2 Sep 1958 (10 USC 2734): Claims paid to indi-  |

viduals by Foreign Claims Commissions (up to \$15,000) for personnel or property damage inflicted on foreign personnel by members of the Armed Forces. See AR 27-20.

01-2506 42 S99999 . . . . . Claims resulting from noncombat activities. See AR 27-20. (Includes claims for property loss, personal injury, or death resulting from activities of the National Guard. Formerly paid under allotment 2515).

01-2507 42 S99999 . . . . . Compromise settlements (28 USC 2677).

01-2508 42 S99999 . . . . . Claims incident to National Guard Training.

Note: To pay obligations incurred in claims arising before 13 September 1960.

97\*0102.0100 01-2509 42 S99999 . . . . . Claims incident to training contracts.

01-2511 42 S12121 . . . . . Claims resulting from correction of military records (PL 220, 82d Cong.). For use by USAFAC only.

01-2512 42 S99999 . . . . . Admiralty Claims (Act 20 Oct 51; 65 Stat. 572). Settlement of claims in connection with operation of Army vessels—

- (1) For damage to or loss or destruction of property, or
- (2) On account of personal injury or death.

01-2514 42 S99999 . . . . . Postal Claims (AR 65-1). Settlement of claims of the Post Office Department for reimbursement under the Act of 6 June 1953 for funds and accountable postal stock embezzled by or lost through negligence, errors, losses, or defalcations of military personnel.

01-2515 42 S99999 . . . . . Industrial Security Claims: 7 December 1966 settlement of claims for suspension, revocation, or denial of security clearances which are later reinstated.

01-2516 42 S99999 . . . . . Non-Scope of Employment Claims (AR 27-20).

01-2517 42 S99999 . . . . . Foreign Claims settled under the Act of 7 September 1962 (10 USC 2734): Amounts paid to foreign countries as reimbursements for their payment of claims caused by members of the Armed Forces under—

- (1) The NATO Status of Forces Agreement,
- (2) The Bonn Finance Conventions, and
- (3) Similar administrative agreements.

b. Appropriation refunds will be credited, to current year only, as applicable, to the refund allotment accounts listed below:

|              | <i>Allotment no.</i>                      | <i>Appropriation refund account nos.</i> | <i>Description</i>                 |
|--------------|---|--|------------------------------------|
| 97*0102.0100 | 01-3501 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2501. |
|              | 01-3502 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2502. |
|              | 01-3503 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2503. |
|              | 01-3504 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2504. |
|              | 01-3505 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2505. |
|              | 01-3506 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2506. |
|              | 01-3507 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2507. |
|              | 01-3508 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2508. |
|              | 01-3509 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2509. |
|              | 01-3511 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2511. |
|              | 01-3512 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2512. |
|              | 01-3514 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2514. |
|              | 01-3515 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2515. |
|              | 01-3516 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2516. |
|              | 01-3517 42 S99999 . . . . .               |  | Refunds for allotment No. 01-2517. |
| 97*0104      | <b>COURT OF MILITARY APPEALS, DEFENSE</b> |  |                                    |
| 97*0500      | Military Construction, Defense Agencies   |  |                                    |

The following classifications are to be used to reflect differences between disbursements at the budgeted rate of exchange and the actual rate of exchange when disbursements are processed against this appropriation and in the affected currencies. This account will include the foreign currency fluctuation gains and losses for NATO Infrastructure projects financed with the Military Construction, Defense Agencies appropriation.

|         |                           |                |
|---------|---------------------------|----------------|
| 97*0500 | 08-0960 P7500 2579 S99999 | Japan          |
|         | 08-0961 P7500 2579 S99999 | Germany        |
|         | 08-0962 P7500 2579 S99999 | United Kingdom |
|         | 08-0963 P7500 2579 S99999 | Greece         |

- 08-0964 P7500 2579 S99999 Spain
- 08-0965 P7500 2579 S99999 Netherlands
- 08-0966 P7500 2579 S99999 Portugal
- 08-0967 P7500 2579 S99999 Italy
- 08-0968 P7500 2579 S99999 Turkey
- 08-0969 P7500 2579 S99999 Canada
- 08-0970 P7500 2579 S99999 Philippines
- 08-0971 P7500 2579 S99999 Belgium
- 08-0972 P7500 2579 S99999 Denmark
- 08-0973 P7500 2579 S99999 France.

**10-20. Revolving fund accounts.** The revolving fund accounts are listed below.

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 97X4080       | <b>DEFENSE PRODUCTION GUARANTEES, DEFENSE SUPPLY AGENCY</b><br>See paragraph 10-14.              |
| 97X4090       | <b>HOMEOWNERS ASSISTANCE FUND, DEFENSE</b><br>97X4090.0100 Allocations to Department of the Army |

| <i>Project/Budget</i> | <i>Account/activity title</i>                          | <i>Description</i>  |
|-----------------------|--|---|
| <i>Project</i>        |  |   |
| <b>2100</b>           | <b>INVESTMENT</b>                                      |   |
| 2100                  | Equity Payments to Homeowners . . . . .                | Payments to eligible homeowners or their agents to acquire the homeowners equity and title to the home and underlying real estate for the US Government. Does not include the balance due on the mortgage.  |
| 2120                  | Liquidation of Second Mortgages . . . . .              | Payments to mortgagees and other lien holders. Includes any interest and penalties necessary to acquire title to the home and underlying real estate for the US Government  |
| 2130                  | Mortgages Payable Assumed . . . . .                    | The balance due at the time of acquiring of the homeowner's equity and title to the property that is to be paid by the US Government. This investment cost is part of the acquisition price of the home. It is not affected by the principal payments on mortgages.   |
| <b>2200</b>           | <b>EXPENSES</b>  |   |
| 2210                  | Appraisals . . . . .                                   | The cost incurred by the Corps of Engineers (COE). COE determines the value of property by examining it or reviewing all factors which would affect its value for acquisition, rental, sale, or any other purpose directly relatable to the Homeowner's Assistance Program.   |
| 2220                  | Corps of Engineers<br>Administrative Expense . . . . . | The cost incurred by COE at Office, Chief of Engineers (OCE) and lower levels directly relatable to the management and support of the Homeowner's Assistance Program. Included are negotiating, obtaining title evidence, closing and recording expenses, and the district office overhead distribution. Does not include FHA expenses.   |
| 2230                  | Reimbursement for Loss<br>on Private Sales. . . . .    | COE payments to eligible homeowners as compensation for losses sustained in a private sale. The payment cannot exceed the difference between—<br>(1) 95 percent of the fair market value of the property before public announcement of intention to close all or part of the military base or installation, and<br>(2) The fair market value of the property at the time of the sale or the actual sale price, whichever is higher.   |
| 2240                  | Payments in Foreclosure Cases. . . . .                 | COE payments to eligible homeowners, or on the account of eligible homeowners, of sums that have been paid or are due and owed because of foreclosure.<br>Included are:<br>(1) Direct cost of judicial foreclosure;<br>(2) Expenses and liabilities enforceable according to the terms of the respective mortgages or promissory notes; and<br>(3) The amount of debts established against eligible homeowners by a Federal agency for loans made, guaranteed or insured by it following liquidation of the security of such loans. |

|             |                                 |   |
|-------------|---------------------------------|---|
| 2250        | FHA Incurred Expenses . . . . . | FHA payments for acquired property (except for payments on principal of the mortgage) and for the administrative expense of its insuring offices and headquarters office. Separate accounts will be maintained for each of the categories included on the monthly billing submitted by FHA under the Interagency.<br>Support Agreement, namely:<br>a. Interest payments.<br>b. Payments in lieu of taxes and insurance.<br>c. Maintenance (including net settlements with brokers).<br>d. Sales expense.<br>e. FHA insuring office administrative expense.<br>f. FHA/HUD Headquarters administrative expense. |
| <b>3100</b> | <b>REVENUE</b>                  |   |
| 3110        | Sales Proceeds . . . . .        | The amounts collected by FHA from the sales of homes for deposit to parent account by COE.  |
| 3120        | Other Revenues . . . . .        | The amounts collected by FHA for principal and interest on the purchase money mortgages from the sales of homes for deposit to the parent account by COE.   |

**APPROPRIATION AND OTHER FUND ACCOUNT SYMBOLS AND  
TITLES—DEPARTMENT OF DEFENSE**

*Office of the Secretary of Defense*

|           |  |                  |
|-----------|--|------------------|
| 97M0030   | Retired Pay, Defense, Prior Years  |                  |
| 97*0030   | Retired Pay, Defense (Fiscal Year)   |                  |
| 97M0100   | Operation and Maintenance, Defense Agencies, Prior Years                   |                  |
| 97*0100   | Operation and Maintenance, Defense Agencies (Fiscal Year)                  |                  |
| 97M0101   | Contingencies, Defense, Prior Years  |                  |
| 97*0101   | Contingencies, Defense (Fiscal Year)                                       |                  |
| 97M0102   | Claims, Defense, Prior Years   |                  |
| 97*0102   | Claims, Defense (Fiscal Year)  |                  |
| 97M0104   | Court of Military Appeals, Defense, Prior Years                            |                  |
| 97*0104   | Court of Military Appeals, Defense (Fiscal Year)                           |                  |
| 97*0300   | Procurement, Defense Agencies (Fiscal Year)                                |                  |
| 97M0300   | Procurement, Defense Agencies, Prior Years                                 |                  |
| 97*0400   | Research, Development, Test and Evaluation, Defense Agencies (Fiscal Year) |                  |
| 97M0400   | Research, Development, Test and Evaluation, Defense Agencies, Prior Years  |                  |
| 97*0450   | Director of Test and Evaluation, Defense (Fiscal Year)                     |                  |
| 97*0500   | Military Construction, Defense Agencies                                    |                  |
| 97M0700   | Family Housing Management Account, Defense, Prior Years                    |                  |
| 97*0700   | Family Housing Management Account, Defense (Fiscal Year)                   |                  |
| 97*0790   | Family Housing Management Account, Defense (Fiscal Year)                   |                  |
| 97*0800   | Special Foreign Currency Program, Defense (Fiscal Year)                    |                  |
| 97M0800   | Special Foreign Currency Program, Defense, Prior Years                     |                  |
| 97X0801   | Foreign Currency Fluctuation, Defense                                      |                  |
| 97X0803   | Foreign Currency Fluctuation, Construction, Defense                        |                  |
| ★ 97X0804 | NATO Infrastructure Appropriation  |                  |
| 97X1997   | Unapplied Appropriation Financed Materiel Charges, Defense Agencies        |                  |
| 97X1998   | Unapplied Stock Fund Charges, Defense Agencies                             |                  |
|           | <i>Revolving Funds</i>   |                  |
| 97X4080   | Defense Production Guarantees, Defense Logistics Agency                    | 50 App. USC 2091 |
| 97X4090   | Homeowners Assistance Fund, Defense  | 42 USC 3374(d)   |
| 97X4961   | Defense Stock Fund   | 10 USC 2208      |
| 97X4962   | Defense Industrial Fund  | 10 USC 2208      |

Figure 10-1

HEADQUARTERS  
DEPARTMENT OF THE ARMY  
WASHINGTON, DC, 10 July 1981

S/S Ch. I, 1 Dec 1981  
**Immediate Action  
INTERIM CHANGE**

AR 37-100  
INTERIM CHANGE  
NO. 102  
Expires 10 July 1982

FINANCIAL ADMINISTRATION  
ACCOUNT/CODE STRUCTURE

This interim change is forwarded to the field to establish elements of expense (EOE) for Merit Pay employees at the request of Department of the Army-Operations and Maintenance (DACA-OM), EOE for furniture at the request of Department of the Army-Budget (DACA-BU), and to accomplish other miscellaneous changes to be effective immediately or 1 Oct 1981 as indicated; expires one year from date of publication and will be destroyed at that time unless sooner superseded by a formal printed change; is being distributed through the publications pinpoint distribution system to all holders of AR 37-100; is, as an interim measure, issued in other than page-for-page format; and will be included in the next formal change to AR 37-100.

Add to page i, effective immediately, the following:

Foreign Military Sales (FMS) Classifications...2-12      2-5

Delete from para 2-4b, page 2-2, effective immediately, the following:

- 21\*2050 Military Construction, Army
- 21\*2085 Military Construction, Army National Guard
- 21\*2086 Military Construction, Army Reserve

Note: \*means to insert applicable fiscal year.

Add to page 2-5, effective immediately, the following paragraph:

2-12. Foreign Military Sales (FMS) Classifications.

a. Direct Cite Allotted to the Army (Example):

|                    |       |       |           |       |         |        |
|--------------------|-------|-------|-----------|-------|---------|--------|
|                    | 97-11 | X     | 8242.GY01 | 89    | ABC/123 | S91514 |
| Dept to which trf  | _____ | _____ | _____     | _____ | _____   | _____  |
| Executive Agency   | _____ | _____ | _____     | _____ | _____   | _____  |
| Fiscal Year        | _____ | _____ | _____     | _____ | _____   | _____  |
| FMS Trust Fund     | _____ | _____ | _____     | _____ | _____   | _____  |
| Limitation         | _____ | _____ | _____     | _____ | _____   | _____  |
| Operating Agency   | _____ | _____ | _____     | _____ | _____   | _____  |
| FMS Case/Line No.  | _____ | _____ | _____     | _____ | _____   | _____  |
| Fiscal Station No. | _____ | _____ | _____     | _____ | _____   | _____  |

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b. Self reimbursement transactions will utilize the same type classification, except a constant S7777 will be cited for Fiscal Station No.

c. Army cross-disbursing transactions will utilize the same type classification, except the Fiscal Station No will be that of the other service.

Add to para 4-5, page 4-5, effective 1 Oct 81, elements of expense as follows:

- 11G0 Basic Pay, US Civilians - Merit Pay
  - 11G1 Full-time permanent employment
  - 11G2 Full-time permanent employment terminal leave payments
  - 11G3 Full-time temporary employment
  - 11G4 Full-time temporary employment terminal leave payments
  - 11G5 Part-time employment
  - 11G6 Part-time employment terminal leave payments
  - 11G7 Intermittent employment
  - 11G8 Intermittent employment terminal leave payments
- 11H0 Premium Pay, US Civilians - Merit Pay
  - 11H1 Overtime
  - 11H2 Holiday Pay
  - 11H3 Sunday Pay
  - 11H4 Nightwork Differential
  - 11H5 Hazardous Duty Pay
  - 11H6 Overseas Differential
  - 11H7 Other
  - 11H9 Cash Awards

Add to para 4-5, page 4-8, effective 1 Oct 81, elements of expense as follows:

- 12G0 Allowances to Civilian Employees - Merit Pay
  - 12G1 Overseas Civilian Quarters Allowance
  - 12G2 Overseas Cost of Living Allowances
  - 12G3 Uniform Allowance
  - 12G5 Overseas Civilian Separate Maintenance Allowance
  - 12G6 Costs Associated with PCS
  - 12G7 Other Overseas Allowances Not Otherwise Classified
  - 12G8 Overseas Educational Allowances
  - 12G9 Overseas Transfer Allowances
- 12H0 Payments to Other Funds (for Civilian Employees) - Merit Pay
  - 12H1 Life Insurance (FEGLI)
  - 12H2 Civil Service Retirement
  - 12H3 Other Retirement Systems
  - 12H4 Health Insurance (FEGHI)
  - 12H5 Other Health Insurance
  - 12H6 Federal Insurance Contribution Act Taxes
  - 12H7 Federal Employees Compensation Act (Payments to Labor Dept)
  - 12H8 Other Benefits Not Otherwise Classified

Add to para 4-5, page 4-15, effective 1 Oct 81, detail elements of expense as follows:

- 2613 Furniture, Recurring, Federal Supply Group 71
- 2614 Furniture, Non-Recurring, Federal Supply Group 71

Add to para 4-5, page 4-18, effective 1 Oct 81 detail elements of expense as follows:

3113 Furniture, Recurring, Investment, Federal Supply Group 71, Reflects and identifies those procurement transactions of furniture which are recurring and with a unit cost of \$3,000 or more. An exception is the Army Industrial Fund (AIF) appropriation which is \$5,000 or more. This EOE is only for use by appropriations authorized to fund investment items. This EOE is not authorized for use by the Operation and Maintenance (O&M) appropriations.

3114 Furniture, Recurring, Expense, Federal Supply Group 71, Reflects and identifies those procurement transactions of furniture which are recurring and which do not meet the criteria of an investment cost or a supply cost.

3115 Furniture, Non-Recurring, Investment, Federal Supply Group 71, Reflects and identifies those procurement transactions of furniture which are non-recurring and with a unit cost of \$3,000 or more. An exception is the Army Industrial Fund (AIF) appropriation which is \$5,000 or more. This EOE is only for use by appropriations authorized to fund investment items. This EOE is not authorized for use by the Operation and Maintenance (O&M) appropriations.

3116 Furniture, Non-Recurring, Expense, Federal Supply Group 71, Reflects and identifies those procurement transactions of furniture which are non-recurring and which do not meet the criteria of an investment cost or a supply cost.

Add to para 5-5, page 5-1, effective immediately, the following reimbursement source code:

D00 Foreign Military Sales (97-11X8242) (no detail codes) Reimbursements for FMS below the line expenditures (not included in source code C00), e.g. transportation, asset use charges, medical services, and surcharge add-ons.

Add to para 5-7, page 5-2, effective 1 Oct 81, the following reimbursement source code;

293 Working capital Fund, Army Conventional Ammunition

Delete from para 5-11, page 5-3, effective immediately the note as follows:

\*\*Insert last two digits of applicable fiscal year.

Add to para 8-1, page 8-0, effective immediately, project account as follows:

948 Advances of pay to civilian employees transferring to overseas assignments.

Change para 8-4, page 8-1, effective immediately, to read:

Project 9977 will be used to report all "M" account transactions. Exceptions

will be project 9966 or special projects for the receipt or issuance of advances. (Projects 9977 and 9966 will be followed by two numeric zeroes when 6-position codes are used in records and reports.) Project 9977 will be used to report the difference between total "M" account transactions and those transactions identified to advances or undistributed expenditures.

Change para 9-2, page 9-5, receipt account 21R3096 reference to Public Law 97-93 to Public Law 87-693.

Delete from para 9-2, page 9-5, explanation for receipt account 21R3096 references to AR 37-38 and AR 37-41.

Add to para 9-3, page 9-7, effective immediately clearing account as follows:

21F3875.1111 Budget Clearing Account (Suspense), Department of the Army. To account for proceeds from the sale of recyclable trash and solid waste by Defense Property Disposal Service (DPDS). Deposits will be proceeds of sale, less DPDS expenses. Disbursements and disposition will be in accordance with AR 37-108.

|              |             |                      |
|--------------|-------------|----------------------|
| 21F3875.1111 | XX-C SXXXXX | Collection Account   |
| 21F3875.1111 | XX SXXXXX   | Disbursement Account |

Add to para 9-3, page 9-9, effective immediately, deposit fund account as follows:

21X6875.500\*Suspense, Department of the Army, Veterans Educational Assistance Program (VEAP).

Transactions will be restricted to cash receipts from soldiers for their contributions to VEAP and to disbursements by Disbursing Officers for forwarding the receipts to USAFAC Centralized Pay Operations.

|              |             |                      |
|--------------|-------------|----------------------|
| 21X6875.5001 | XX-C SXXXXX | Collection Account   |
| 21X6875.5002 | XX SXXXXX   | Disbursement Account |

Change para 9-4, page 9-10, explanation of account 21F0101.0444, effective immediately, two references to IADT to read IDT.

Change para 9-6, page 9-13, collection and disbursement classifications for account 24X8135.8000, effective immediately, fiscal station numbers SXXXXX to read S66666.

Change para 9-8, page 9-18, title for account 21X4991.07A3, effective immediately, reference to O:A A3 to read OA 03.

Change para 9-11, page 9-23, effective 1 Oct 81, subparagraphs e and f to f and g. respectively.

Add to para 9-11, page 9-23, effective 1 Oct 81, subparagraph e as follows:

10 July 1981

I02, AR 37-100

e. Working Capital Fund, Army Conventional Ammunition. This fund is established under Section 2208(2), Title 10, US Code. The fund will be used for the procurement of ammunition components and their assembly into conventional ammunition under the Army's responsibility as the single manager for conventional ammunition.

Symbol

Title

21X4528 Working Capital Fund, Army Conventional Ammunition

Delete from para 10-17, page 10-6, effective immediately, deposit fund account 97F3860 and the limitations 5191 and 5193.

Change para 10-19, page 10-7, effective immediately, explanation of account 97\*0030.0100 01-2131 13 S12122 to read as follows:

Payment of Dependency and Indemnity Compensation (DIC) Supplement to Widows of Members Who Died on Active Duty on or after 21 Sep 1972 (PL 92-425).

Add to para 10-19, page 10-7, effective immediately, account 97\*0030.0100 as follows:

01-2144 13 S12122 Payment of Dependency and Indemnity Compensation (DIC) Supplement to Widows of Members Who Died on Active Duty Prior to 21 Sep 1972 (PL 96-402).

(DACA-FAA-G)

By Order of the Secretary of the Army:

E. C. MEYER  
General, United States Army  
Chief of Staff

Official:

ROBERT M. JOYCE  
Brigadier General, United States Army  
The Adjutant General

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HEADQUARTERS  
DEPARTMENT OF THE ARMY  
WASHINGTON, DC, 1 October 1980

# Immediate Action INTERIM CHANGE

AR 37-100  
INTERIM CHANGE  
NO. 101  
Expires 1 October 1981

## FINANCIAL ADMINISTRATION

### ACCOUNT/CODE STRUCTURE

This interim change is forwarded to the field to establish elements of expense (EOE) for administrative travel, to change the criteria for equipment EOE, and to establish and restrict certain receipt accounts to be effective 1 Oct 1980 at the direction of the Assistant Secretary of Defense (Comptroller) and the Office of Management and Budget; to establish new operating agencies to be effective 1 Oct 1980; to accomplish other miscellaneous changes to be effective immediately; expires one year from date of publication and will be destroyed at that time unless sooner superseded by a formal printed change; is being distributed through the publications pinpoint distribution system to all holders of AR 37-100; is, as an interim measure, issued in other than page-for-page format; and will be included in the next formal change to AR 37-100.

Change index page ii, paragraph 9-6 title to:

Office of Personnel Management account

Change para 2-2b(1)(a), page 2-0, name of agency code 24 to:

Office of Personnel Management

Change para 2-4b(1), page 2-1, the first three sentences of the definition of Program Year as follows:

The program year is the year for which DA received program approval, regardless of the year of the transaction. This designation (last digit of the fiscal year identifying the program year) will precede the 2-digit code of the issuing operating agency. The program year will be changed to and reported under "M" when the associated appropriation fiscal year is changed to "M".

Change para 2-4b(1), page 2-2, sixth line from the top of the page, account 21-97X0700 to 21-97\*0700.

Add to para 4-5b Premium Pay, page 4-2 as follows:

- (8) Cash awards - awards paid under the Incentive Awards Program.

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Delete from para 4-5b allowances to civilian employees, page 4-5, as follows:

(4) Suggestion and superior performance awards - Cash awards paid to civilian employees under the Incentive Awards Program.

Add to para 4-5 definition of inclusions under summary EOE 2100, page 4-10 as follows:

f. Administrative travel - that for which the fundamental purpose could be achieved by alternative means or cancelled without impacting directly upon the accomplishment of essential or critical missions of the performing organization or unit. Order issuing officers must determine if travel is administrative. Some examples of travel which may be administrative are:

- (1) Job interviews.
- (2) Coordination visits between activities.
- (3) Familiarization and general surveillance trips.
- (4) Attendance or participation in administrative, organizational or training conferences, symposia and seminars.
- (5) Change of command ceremonies.
- (6) Sports participation.
- (7) Staff visits.
- (8) Training courses not specifically required for job performance.
- (9) Staff retreats.

Add to para 4-5, page 4-10 and 4-11, detail elements of expense as follows (effective 1 Oct 1980):

- |      |  |
|------|--|
| 2115 | Administrative Per Diem in the United States (including US Territories and Possessions). |
| 2116 | Administrative Per Diem in Foreign Countries.  |
| 2125 | Administrative Rental, Lease or Charter of Passenger Carrying Conveyances.               |
| 2135 | Administrative Travel, Payments to Foreign Carriers.                                     |
| 2139 | Other than Administrative Travel, Payments to Foreign Carriers.                          |
| 2195 | Administrative Travel, All Other Travel.   |
| 2199 | Other than Administrative Travel, All Other Travel.                                      |

NOTE: Elements of Expense 2130 and 2190 retain their definition, but are now summary EOE's and will not be used as detail EOE's.

Add to para 4-5, page 4-15, parens (b) under EOE 2580 (effective immediately) second sentence as follows:

This normally excludes use of this series of EOE's by installations operating under the RDTE carrier concept.

Change para 4-5, page 4-18, (effective 1 Oct 1980) the definitions of EOE's 3111, 3120, and 3141 to the following:

Detail EOE's classed as Equipment Investment Items will reflect and identify those procurement transactions of equipment with a unit cost of \$3,000 or more. An exception is the Army Industrial Fund (AIF) appropriation which is \$5,000 or more. These EOE's are only for use by appropriations authorized to fund investment items. These EOE's are not authorized for use by the Operation and Maintenance (O&M) appropriations.

Change para 4-5, page 4-18, (effective 1 Oct 1980) the definitions of EOE's 3112, 3130 and 3142 to the following:

Detail EOE's classed as Equipment Expense Items will reflect and identify those procurement transactions of equipment not meeting the criteria of an investment cost.

Add to para 5-14, page 5-5, source code as follows (effective 1 Oct 1980):

NOO NATO sales under PL 96-323 (NATO Mutual Support Act of 1979) (no detail codes) (2nd and 3rd digits numeric zero). USAREUR should be the only MACOM processing these sales.

Add to para 6-4, page 6-0, (effective 1 Oct 1980) general operating agency 26 addressed "US Army Troop Support Agency, ATTN: DALO-TAB-B, Bldg 12400, Ft Lee, VA 23801 (Restricted to FY 81 and subsequent funds)" supported by accounts office 26.

Add to para 6-4, page 6-1, (effective 1 Oct 1980) general operating agency 39 addressed "US Military Enlistment Processing Command, ATTN: MEPCRM, Ft. Sheridan, IL 60037 (Restricted to FY 81 and subsequent funds)" supported by accounts office 38.

Add to para 6-5, page 6-2, (effective 1 Oct 1980) accounts office 26 addressed "US Army Troop Support Agency, ATTN: DALO-TAB-B, Bldg 12400, Ft Lee, VA 23801".

Change Table 7-1, page 7-0, (effective immediately) the Canal Zone code PQ from current to former and insert "Deleted" in the current code column.

Add to Table 7-1, page 7-2, (effective immediately) a second current code PM for Panama. Panama will have two current codes, of which the code PN will relate to Foreign Military Sales.

Change Table 7-1, page 7-3, (effective immediately) the Southern Rhodesia code RH from current to former and insert "Deleted" in the current code column.

Add to Table 7-1, page 7-4, (effective immediately) a new country "Zimbabwe (formerly Southern Rhodesia)" with current code ZI and former code RH.

Change Table 7-2, page 7-6, (effective immediately) the Kenya current code from JE to KE.

Add to Table 7-2, page 7-7, (effective immediately) a second current code PM for Panama. Panama will have two current codes.

Change Table 7-2, page 7-7, (effective immediately) the Canal Zone code PQ from current to former and insert "Deleted" in the current code column.

Change Table 7-2, page 7-7, (effective immediately) the Southern Rhodesia code RH from current to former and insert "Deleted" in the current code column. Add to Table 7-2, page 7-8, (effective immediately) a new country "Zimbabwe (formerly Southern Rhodesia)" with current code ZI and former code RH.

Delete from para 9-3, page 9-7, (effective immediately) clearing account 21F3875.1111. This account should have been inactive.

Add to para 9-3, page 9-9, (effective 1 Oct 1980) a new account as follows:

21X6875.3860 Budget Clearing Account (Suspense), Department of the Army  
 To account for proceeds of Defense Property Disposal  
 Service (DPDS) sales for which proper distribution cannot  
 be immediately determined, and to hold bid deposits, term  
 bids, and performance bonds received in connection with  
 DPDS sales.  
 21X6875.3860 XX-C SXXXXX Collection account  
 21X6875.3860 XX SXXXXX Disbursement account

Delete from para 9-4, page 9-10, (effective 1 Oct 1980) the collection account 21F3845.00XX 20-C S99999.

Change para 9-6, page 9-12, (effective immediately) title of the paragraph to "Office of Personnel Management account".

Change para 9-6, page 9-13, (effective immediately) title of account 21X8135.8000 to "Civil Service Retirement and Disability Fund, Office of Personnel Management".

Change para 9-7, page 9-13, (effective 1 Oct 1980) the operating agency code for use with account 21X8420 from 32 to 26.

Change para 9-8, page 9-14, the example accounting classification for US Army Commissary Resale Division, (effective immediately) the operating agency code from 32 to 26.

Change para 9-8, page 9-19, the title for account 21X4991.0832 and the Home Office address for this account, (effective 1 Oct 1980) the operating agency code from 32 to 26.

Delete from para 9-11f, page 9-23, (effective immediately) the last two sentences of the definition of account 97-11X8242 beginning "The limitations below--" and ending "--must be alpha"., also delete the nine listed limitations.

Add to para 9-11f, page 9-23, (effective immediately) under the definition of account 97-11X8242 the following:

Direct cite limitations for procurement and self reimbursement disbursements by agency. These limitations will be filled with country code. "R" instead of "0" in the third character will indicate reimbursable transactions.

|            |      |             |
|------------|------|-------------|
| Limitation | **01 | Army        |
|            | **02 | Air Force   |
|            | **04 | Navy        |
|            | **09 | DSAA        |
|            | **0E | ACOE        |
|            | **0M | NSA         |
|            | **0R | DLA-DLSC    |
|            | **0U | DMA (DMAAC) |
|            | **0V | DCAA        |
|            | **0W | DARPA       |
|            | **0Z | DNA         |

Direct cite limitations for administrative fee disbursements by agency.

|            |      |            |
|------------|------|------------|
| Limitation | 0001 | Army       |
|            | 0L60 | Army-FY77  |
|            | 0L61 | Army-FY78  |
|            | 0L62 | Army-FY79  |
|            | 0L63 | Army-FY80  |
|            | 0L64 | Army-FY81  |
|            | 0002 | Air Force  |
|            | AL02 | Air Force  |
|            | AL62 | Air Force  |
|            | 0004 | Navy       |
|            | AD04 | Navy       |
|            | 2371 | Navy       |
|            | 80AD | Navy       |
|            | 80RC | Navy       |
|            | A804 | Navy       |
|            | 0009 | DSAA/Other |

Direct cite limitation for GBL transportation disbursements.

|            |      |              |
|------------|------|--------------|
| Limitation | L009 | All services |
|------------|------|--------------|

Add to para 10-17, page 10-6, accounts 97F3845.51XX and 97F3860, (effective 1 Oct 1980) the following:

This account, with all limitations, is closed for all deposits as of 1 Oct 1980.

Add to para 10-18, page 10-7, (effective immediately) a new account as follows.

97X0804 NATO Infrastructure Appropriation

A no year account which will be utilized to fund the US portion of the NATO Infrastructure program.

Add to Figure 10-1, page 10-10, (effective immediately) a new account as follows:

97X0804 NATO Infrastructure Appropriation

(DACA-FAA-G)

By Order of the Secretary of the Army:

E. C. MEYER  
General, United States Army  
Chief of Staff

Official:

J. C. PENNINGTON  
Major General, United States Army  
The Adjutant General

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\*AR 37-100

ARMY REGULATION }  
No. 37-100

HEADQUARTERS  
DEPARTMENT OF THE ARMY  
WASHINGTON, DC, 1 August 1980

FINANCIAL ADMINISTRATION  
ACCOUNT/CODE STRUCTURE

Effective 1 September 1980

*This is a major revision and changes, additions, and deletions have been made throughout. These are shown in the codes, definitions, and instructions for elements of expense, operating agencies, accounts offices, country codes, special project codes, general fund receipts, deposit funds, trust funds, and the foreign currency fluctuation appropriation. They have all been included in previous instructions to the field.*

*Local supplementation of this regulation is prohibited, except upon approval of the Office of the Comptroller of the Army (DACA-FAA-G).*

*Interim changes to this regulation are not official unless they are authenticated by the Adjutant General. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.*

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\*This regulation supersedes AR 37-100, 25 November 1977, including all changes.

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| (4) Special fund accounts . . . . .  | 5000-5999           |
| (5) Deposit fund accounts . . . . .  | 6000-6999           |
| (a) For accounts such as deposit liabilities in which the Government acts as fiscal agent or banker . . . . .  | 6000-6099           |
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**1-6. Disbursing Office of Secretary of Defense (OSD) and Defense agencies funds.** Army finance and accounting officers disbursing OSD or Defense agencies funds will use the Budget and Fiscal Coding Manual of OSD and DA Expenditure Collator. The manual may be obtained from: Office of the Assistant Secretary of Defense (Comptroller), Office of the Deputy Assistant Secretary of Defense (Administration), Budget and Finance Directorate, Room 3B287, the Pentagon, Washington DC 20310.

**1-7. Disbursing Air Force or Navy funds.** Army finance and accounting officers disbursing Air Force or Navy funds will use the Air Force or Navy accounting manuals and DA Expenditure Collator. Copies of the manuals are distributed by the US Army AG Publications Center, 2800 Eastern Boulevard, Baltimore, MD 21220, in accordance with a prescribed formula of limited distribution.

## CHAPTER 2

### ELEMENTS OF THE ACCOUNTING CLASSIFICATION

**2-1. General.** All financial transactions will be identified by one or more elements of the accounting classification. This depends on the type of transaction and the financial management level.

**2-2. Appropriation. a. General.**

(1) DA components are not required to state appropriation and fund titles or abbreviations on accounting documents. This includes allotment and suballotment devices, obligating instruments (such as contracts, purchase orders, travel orders, and bills of lading.), and disbursement, collection, and adjustment vouchers.

(2) The official appropriation and fund symbols will be used on accounting documents when it is necessary to cite the appropriation or fund account.

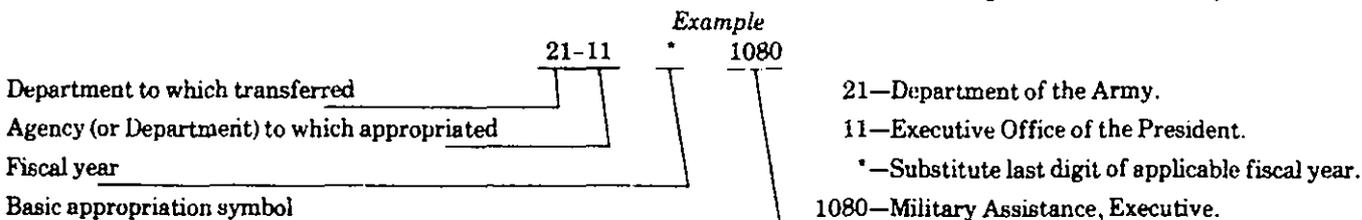
**b. Content.** The appropriation account consists of a series of digits which indicate—

(1) Department or agency responsible for account.

(a) The first two digits of the account symbol indicate the department or agency responsible for administering of the account. Number 21 is assigned to Department of Army. Agency codes for which activities of the Army will be involved are:

| <i>Agency Code</i> | <i>Name of agency</i>              |
|--------------------|------------------------------------|
| 11                 | Executive Office of the President  |
| 17                 | Department of the Navy             |
| 20                 | Department of Treasury             |
| 21                 | Department of Army                 |
| 24                 | Civil Service Commission           |
| 43                 | Defense Civil Preparedness Agency  |
| 57                 | Department of Air Force            |
| 69                 | Department of Transportation       |
| 97                 | Office of the Secretary of Defense |

(b) In some cases, when an appropriation, or a portion, is transferred to another agency by obligation, the identity of the original appropriation must be retained. In such cases, the symbol number of the agency to which the transfer is made must be prefixed to the complete symbol of the appropriation from which transferred. For example, the appropriation "21-11\* 1080 Military Assistance, Executive (transfers to Army)" indicates transfer from the Executive Office of the President to Department of Army.



Both the code of the agency to which the transfer is made and code of the agency transferring the funds will appear on all accounting documents; however, only the code of the agency to which the transfer is made will appear in the mechanized records and reports. Example: 21-11\*1080 will be mechanically recorded as Dept 21 Fiscal Year (identify applicable year) Basic symbol 1080.

(2) Fiscal year (period of availability). This portion of the symbol indicates the fiscal year of availability for obligation.

| <i>Accounts</i>                | <i>Explanation</i>  | <i>Symbols</i> |
|--------------------------------|---|----------------|
| One year (annual) . . . . .    | The last digit of fiscal year of availability for obligation . . . . .                                  | 0 to 9         |
| Multiple year . . . . .        | The fiscal year is the year of issue and will be available for obligation for more than 1 year. . . . . | 0 to 9         |
| No year (continuing) . . . . . | Indefinite period of availability for obligation . . . . .  | X              |
| Successor (M) . . . . .        | Successor-merged accounts. . . . .  | M              |

| Accounts                | Explanation | Symbols |
|-------------------------|-------------|---------|
| Receipt .....           |             | R       |
| Clearing .....          |             | F       |
| Estimate clearing ..... |             | A       |

(3) *Basic symbol.* The basic symbol is the last four digits of the appropriation.

2-3. **Appropriation limitation.** a. The limitation code is a breakdown of a receipt, appropriation, or fund account for a specific purpose. In some cases, the limit is a subdivision of funds that restricts the amount or use of funds for a certain object or purpose. In other cases, it identifies subelements within the account for information and management purposes.

b. When it is necessary to limit the account, it will be an integral part of the appropriation symbol and will be expressed by a 4-digit decimal suffix to the basic symbol on fiscal and disbursing documents.

|  | Examples |   |      |       |   |
|--|----------|---|------|-------|---|
| Transfer 21-11 appropriation   | *        |   | 1080 | .0GE1 |   |
| Administrative limitation composed of two-digit country code designation (when applicable) and limitation suffix 1 |          |   |      |       | .0GE1—Germany, Federal Republic of—and limitation suffix 1.           |
| Army Stock Fund account  | 21       | X | 4991 | .06AL |   |
| Department   |          |   |      |       | 21—Department of the Army.  |
| Fiscal year  |          |   |      |       | X—Symbol for no-year.   |
| Army Stock Fund symbol   |          |   |      |       | 4991—Army Stock Fund.   |
| Administrative limitation  |          |   |      |       | .06AL—US Army Development and Readiness Command—General Supplies.     |
| Appropriation account  | 21       | * | 2020 | .0015 |   |
| Department   |          |   |      |       | 21—Department of the Army.  |
| Fiscal year  |          |   |      |       | *—Substitute last digit of applicable fiscal year.                    |
| Appropriation  |          |   |      |       | 2020—Operation and Maintenance, Army.                                 |
| Appropriation limitation   |          |   |      |       | .0015—CID activities.   |
| Appropriation account  | 97       | * | 0100 | .5161 |   |
| Department   |          |   |      |       | 97—Department of Defense.   |
| Fiscal year  |          |   |      |       | *—Substitute last digit of applicable fiscal year.                    |
| Appropriation  |          |   |      |       | 0100—Operation and Maintenance, Defense Agencies.                     |
| Administrative limitation  |          |   |      |       | .5161—Defense Supply Agency with subordinate activity identification. |

2-4. **Financial authorization account structure, allotment serial number and reimbursement source.** a. *General.* This portion of the accounting classification identifies any subdivision of the appropriation or accounting entity needed to carry out segments of the DA missions. The funds are administered accordingly.

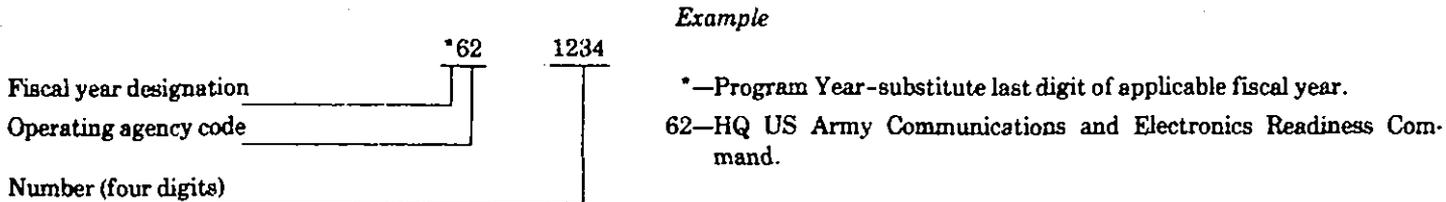
b. *Content.* This will consist of the data elements below, as required:

(1) *Program year.* The program year for the 6 most current fiscal years will be the year for which DA received program approval, regardless of the year of transaction. The program year for years prior to the 6 most current fiscal years will be the seventh most current fiscal year. This fiscal year designation (last digit of the fiscal year identifying the program year) will precede the 2-digit code of the issuing operating agency. All obligation, obligation adjustment, and disbursement and expenditure refund documents will contain this fiscal year designation for the appropriations or funds below:

|            |  |
|------------|--|
| 21*2050    | Military Construction, Army  |
| 21*2085    | Military Construction, Army National Guard                               |
| 21*2086    | Military Construction, Army Reserve                                      |
| 21-11*1080 | Military Assistance, Executive (Transfer to Army)                        |
| 21-11*1081 | International Military Education and Training Program (Transfer to Army) |
| 21-97X0700 | Family Housing Management Account, Defense                               |
| 21-97X4090 | Home Owners Assistance Fund, Defense                                     |

Note: \* means to insert applicable fiscal year.

STANFINS also Uses program year for APA and RDTE funds.



(2) *Operating agency.* Operating agencies are identified in chapter 6. The 2-digit code will identify:

- (a) For specific funds, the operating agency issuing the funds.
- (b) For open and special allotment funds, the operating agency administering the funds.
- (c) For deposit fund transactions, the operating agency under whose jurisdiction the using installation or activity operates.
- (d) For reimbursements, the operating agency having jurisdiction over the installation furnishing the goods or services, or the operating agency to which funds were allocated for furnishing the goods or services.

(3) *Reimbursement designation.*

- (a) “-C-” appears immediately following operating agency code when transactions are reimbursements or collections in the deposit fund accounts. When the data element is recorded in the mechanized records and included in those reports, it will be a “7”.
- (b) For general, special, and trust receipts from US personnel in which the transactions enter the international balance of payments (IBOP), the reimbursement designation “R” will be shown along with source code “930”. a numeric “0” will be shown for all other transactions.

(4) *Serial number (allotment serial number, fund authorization, source code).* This is a number, not to exceed four digits, assigned by an operating agency. It identifies multiple fund subdivisions within an appropriation or fund. This number immediately follows the hyphen (-) which separates it from the operating agency code.

(a) For specific allotments, the issuing operating agency assigns the number to identify the particular allotment of funds to an installation or activity. In assigning serial numbers for funds, operating agencies will use a number from 1000 to 9999. These specific allotment numbers are not published in this regulation or AR 37-100-XX series.

(b) For special open allotments, the issuing operating agency assigns the first two positions of the 4-digit serial number to identify subdivisions within an appropriation. The code of the operating agency having control over the using installation or activity will comprise the last two positions of the serial number.

(c) For restricted open allotment, the operating agency assigns the 4-digit serial number to identify subdivisions within the appropriation.

(d) For reimbursements, the serial number (source code) is a 3-digit number immediately following the designation symbol “-C-”. It identifies the source from which the reimbursement is effected. Source codes for appropriation reimbursements are shown in chapter 5.

(e) For deposit fund accounts, which are payroll voucher deductions and must be reported under the IBOP, the 3-digit source will identify the pay appropriation (chap. 3, AR 37-109).

(f) For advance to travelers transactions, the serial number will always be “9930” regardless of appropriation from which the advance is made (sec I, chap. 5, AR 37-108).

follow the fiscal station number on the accounting classification. This code will be included on financial documents and records for transactions entering the IBOP.

**2-10. Special data codes.** Along with country and supplemental codes, the special data code (para 7-4) will be included as a part of the accounting classification on financial documents and records for transactions entering the IBOP. This code will prefix the appropriation on payment vouchers.

**2-11. International balance of payments (IBOP) code.** For installations operating under STANFINS, the IBOP code include country code (1st two positions), supplemental code (3d position), and special data code (4th position). In this case, the special data code need not appear as a prefix to the appropriation.

**CHAPTER 3**

**COLLECTIONS**  
**AND**  
**OBLIGATIONS AND DISBURSEMENTS**

---

**Section I. COLLECTIONS**

**3-1. Types of collections.** *a.* The transactions below are collections:

- (1) Direct receipts (such as cash, checks, drafts, and money orders.)
- (2) Deductions on payment vouchers that are offsets to cover debts due the US Government.
- (3) Other authorized deductions on payment vouchers, such as contributions to the Civil Service Retirement and Disability Fund, United States savings bond subscriptions by civilian employes, and Federal taxes. However, some deductions on payment vouchers are merely dropped from the account disbursed and are not accounted for as collections. Included are items such as cash discounts on purchases, allotments of pay by military personnel, and amounts that are the value of allowances furnished in kind under law to supplement salary earnings.

*b.* For accounting purposes, the collection transactions above will fall into one of the categories below:

- (1) Appropriation refunds.
- (2) Appropriation reimbursements.
- (3) Appropriation receipts.
- (4) General fund receipts.
- (5) Deposit fund receipts.

**3-2. Appropriation refunds.** Appropriation refunds are usually identified with the specific voucher or contract on which advances or erroneous payment or overpayment occurred. The appropriation refund document contains the same accounting classification as the payment voucher to which the refund relates.

*a.* Special conditions under which the accounting classification will not be the same.

(1) *Closed accounts.* Refunds for appropriations which have lapsed for disbursement purposes are credited to the applicable successor "M" account.

(2) Completed or closed allotments.

(a) Collections for allotments which have been completed or closed will be credited to accounts established for appropriation refunds (AR 37-100-XX).

(b) For commands and operating agencies which have not assigned an open allotment account classification, the appropriation refund account 21\*\*\*\*\*-0888 PXXXXXX-XXXX S99999 will be used (For \*\*\*\*\* insert applicable FY, basic symbol, and operating agency; for PXXXXXX-XXXX, insert applicable project account and element or expense.) For example, refunds for allotments issued by Headquarters, TRADOC (operating agency 57) which are completed or closed out will be credited as follows:

Allotment originally charged now closed:  
2182020 57-1234 P720000-2500 S44055

Appropriation refund account credited:  
2182020 57-0888 P720000-2500 S99999

This account will also be used with the Military Assistance Grant Aid and International Military Education and Training appropriation.

(c) For commands and operating agencies which have assigned an open allotment account, the appropriation refund account to be used is prescribed in AR 37-100-XX series. For example, OCE (operating agency 08) closed allotment originally charged with a disbursement and the appropriate account used for crediting the related appropriation refund:

Allotment originally charged now closed:  
2182020 08-1111 P720000-2500 S18035

## CHAPTER 4

## ELEMENTS OF EXPENSE (EOE)

**4-1. General.** This is a system of classifying the type of service, goods, or other items being procured or consumed according to its kind rather than purpose. Thus, personal services, or supplies, will be classified as such even though they may be used to manufacture equipment, to erect structures, or to carry out a grant program which involves furnishing services or material rather than cash.

**4-2. Relationship of element of expense with object class.** The element of expense is a 4-digit code used for expense recording and reporting. The first two positions of the code identify the object class information required for the Obligation by Object Class, RCS CSCFA-212 (sec XIV, chap. 15, AR 37-108) reports and any other financial report that required this information. For specific object class reporting for IBOP, see AR 37-109.

**4-3. Use of elements of expense.** They will be used on obligation, accrued expenditure, disbursement, and collection documents citing appropriations that require expense data at that level (e.g., OMA and OMAR). When object class information is required, the element of expense will be summarized to the first two positions. For other appropriations, the object class (1st two positions of element of expense) will be used on obligation, accrued expenditure, disbursement, and collection documents. This does not include trust and deposit funds, and those not requiring expense information.

**4-4. Restricted use.** Within the 1400 series, EOE will be used only for Military Personnel Expense accounting. They will not be used in reporting object class information for MPA, RPA, and NGPA. Object classes 11 and 12 (EOE 1199, 1210 and 1250) will be used instead.

**4-5 Elements of expense and standard codes.** The following is a list of elements of expense with standard codes and explanations:

1000 PERSONAL SERVICES AND BENEFITS

a. Comprises gross compensation for personal services rendered to the Government.

b. Includes amounts withheld which are creditable to other funds for the employee's share for retirement, insurance contributions, income taxes, and other purposes.

c. Applies only at DA level.

1100 *Personnel Compensation*

*Military Personnel.* Pay of military personnel—

a. Includes premium pay and differentials and basic allowances for subsistence and quarters.

b. Excludes cost of living allowances for locations outside the contiguous 48 States and the District of Columbia. They are classified under EOE 1210.

*Civilian Personnel—Direct Hire US.* (Also applicable to the 1600 series.)

a. *Basic pay*—All the elements of expense for full-time permanent employment, full-time temporary employment, part-time and intermittent employment, and the related element classes for terminal leave payments:

(1) Full-time permanent employment—Regular basic salary and wages paid directly to civilian employees in full-time permanent positions without regard to type of appointment. Excludes terminal leave payments. Permanent positions are full-time positions established for a limited period of a year or more, or without time limit, or which have been occupied for a year or more regardless of the intent when established.

(2) Full-time temporary employment—Regular basic salary and wages for full-time employment in positions established for less than a year. Excludes terminal leave payments.

(3) Part-time and intermittent employment—Regular basic salary and wages for employment in positions which require work on a prearranged schedule of hours or days that is less than that for full-time em-

ployees in the same group or class. Excludes terminal leave payments. Regular basic pay for employment of consultants and others who work irregularly or occasionally and whose hours or days of work are not based on a prearranged schedule. Compensation is paid only for time actually employed or services actually rendered.

(4) Terminal leave payments—Lump sum payments for annual leave to an employee at the time separating from Federal Service or otherwise eligible for payment.

(5) Wage board—The night rates for wage board employees assigned to second and third shifts (5 USC 5544).

b. *Premium pay*—All the elements of expense for overtime, holiday pay, Sunday pay, nightwork differential, hazardous duty pay, oversea differential, and other:

(1) *Overtime*—Costs for services in excess of the work period for basic compensation. Usually it is a 40-hour week or 8-hour day (5 USC 5542 and 5544).

(2) *Holiday pay*—Costs for services of 8 hours or less on holidays (5 USC 5546 (b)).

(3) *Sunday pay*—Costs above the basic rate for 8 hours or less of regularly scheduled work on Sundays for which this premium pay is earned (5 USC 5546 (a)).

(4) *Nightwork differential*—Costs above the basic rate for regularly scheduled nightwork (i. e., work between 6:00 p.m. and 6:00 a.m.) (5 USC 5545).

(5) *Hazardous duty pay*—Costs above the basic rate because of hazardous duty assignments (5 USC 5545 (d)).

(6) *Oversea differential*—Costs above the basic rate because of differential granted (5 USC 5925). Includes tax adjustments and oversea tropical differential for Panama (sections 101 and 146).

(7) *Other*—Other premium pay items, not included in the above, which are above the basic rate or in addition to regular pay. Includes premium rate paid (as a percentage of basic pay up to 25 percent) to employees who must remain in a standby status or whose hours of duty cannot be controlled administratively (5 USC 5545). Also includes compensation paid directly to non-US citizen employees, such as bonuses, family allowances, and other monetary benefits.

c. *Pay system*—The two-character alphabetical codes in parenthesis refer to the Pay Plan Code in the Federal Personnel Manual Supplement 296-31:

(1) *General Schedule*—Employees classified as General Schedule (Pay Plan Code GS).

(2) *Federal wage systems*.

| Pay Plan Code | Description   |
|---------------|---|
| WB            | Wage positions not otherwise designated                                       |
| WD            | Production Facilitating, Nonsupervisory                                       |
| WF            | Motion Picture Production Schedule  |
| WG            | Nonsupervisory pay schedules  |
| WL            | Leader Pay Schedules  |
| WM            | Maritime Pay Schedule   |
| WN            | Production Facilitating, Supervisory  |
| WP            | Printing and Lithographic pay schedules (other than Washington, DC wage area) |
| WS            | Supervisory pay schedules   |
| WT            | Apprentice and Shop Trainees  |
| WW            | Youth Opportunity Stay-in-School Campaign type positions                      |
| WZ            | Canal Zone Wage System-type positions   |

(3) *Direct hire—Foreign national*—Aliens and foreign nationals employed in foreign areas as wage employees.

(4) *Other Federal pay plans*.

| Play Plan Code | Description   |
|----------------|---|
| CZ             | Canal Zone General Schedule-type positions (US citizens and foreign nationals)                            |
| EC             | Experts and Consultants   |
| EX             | Executive Pay   |
| FC             | Foreign Compensation (for use only when employee is assigned to the Agency for International Development) |
| FD             | Foreign Defense   |
| GW             | Summer Employment Program for Youth and Youth Opportunity Stay-in-School Campaign paid a GS rate          |

|      |  |
|------|--|
| 11C4 | Nightwork differential   |
| 11C5 | Hazardous Duty Pay   |
| 11C6 | Overseas differential  |
| 11C7 | Other  |
| 11C9 | Cash Awards  |
| 11D0 | Premium Pay-Overseas, US Dependent Hire Civilians-Wage Board Trades and Crafts           |
| 11D1 | Overtime   |
| 11D2 | Holiday Pay  |
| 11D3 | Sunday Pay   |
| 11D4 | Nightwork differential   |
| 11D5 | Hazardous Duty Pay   |
| 11D6 | Overseas differential  |
| 11D7 | Other  |
| 11D9 | Cash Awards  |
| 11E0 | Basic Pay, US Civilians-Senior Executive Service   |
| 11E1 | Full-time permanent employment   |
| 11E2 | Full-time permanent employment terminal leave payments                                   |
| 11E3 | Full-time permanent employment performance awards  |
| 11E4 | Full-time permanent employment meritorious and distinguished executive awards<br>(Ranks) |
| 11F0 | Premium Pay, US Civilian-Senior Executive Service  |
| 11F1 | Overtime   |
| 11F2 | Holiday Pay  |
| 11F3 | Sunday Pay   |
| 11F4 | Nightwork Differential   |
| 11F5 | Hazardous Duty Pay   |
| 11F6 | Overseas Differential  |
| 11F7 | Other  |
| 11F9 | Cash Awards  |

#### 1200 *Personnel Benefits*

Comprises cash allowances incident to employment and payments to other funds to benefit civilian employees and military personnel. Also applicable to the 1700 series.

*a. Military allowances*—Uniform allowances (when paid in cash) and reenlistment bonus, cost of living allowances paid to personnel on duty outside the contiguous 48 States and the District of Columbia, and payments to military personnel for suggestion awards. Excludes hazardous duty pay, flight pay, BAS, BAQ, and other pay classified under EOE 1100.

*b. Allowances to civilian employees*—All the elements of expense for—

(1) *Oversea civilian quarters allowances*—Oversea civilian quarters allowances (5 USC 5923).

(2) *Oversea cost of living allowances*—Cost of living allowances paid to civilian employees stationed in foreign areas (5 USC 5924 (1)) or in Alaska, Hawaii, Puerto Rico, and the Virgin Islands (5 USC 5941).

(3) *Uniform allowances*—Cash uniform allowances paid to civilian employees.

(4) *Suggestion and superior performance awards*—Cash awards paid to civilian employees under the Incentive Awards Program.

(5) *Oversea civilian separate maintenance allowance*—Separate maintenance allowance paid to civilian employees stationed in foreign areas (5 USC 5924 (3)).

(6) *Costs associated with PCS*—Allowances for subsistence and temporary expenses, real estate costs, and miscellaneous moving expenses related to a PCS of civilian employees not included in the "Oversea Transfer Allowances."

(7) *Other oversea allowances not otherwise classified*—Other civilian employee oversea allowances not applicable to any other element of expense.

(8) *Overseas educational allowances*—Overseas educational allowances paid to civilian employees (5 USC 5924(4)).

(9) *Overseas transfer allowances*—Transfer allowances paid to civilian employees incident to overseas employment (5 USC 5924 (2)).

c. *Payments to other funds (for military personnel)*—Includes the Government's share of Federal Insurance Contribution Act taxes and Servicemen's Group Life Insurance premiums.

d. *Payments to other funds (for civilian personnel)*—All the elements of expense for—

(1) *Life insurance (FEGLI)*—Employer share for Federal Employees Group Life Insurance.

(2) *Civil Service Retirement*—Employers share for Civil Service Retirement.

(3) *Other retirement systems*—Employers share for any retirement plan established by the Federal Government other than Civil Service Retirement.

(4) *Health insurance (FEGHI)*—Employers share for health insurance plans under the Federal Health Benefits Act.

(5) *Other health insurance*—Employers share for any other health insurance plan not administered by the Civil Service Commission and not included in "Other Benefits Not Otherwise Classified."

(6) *Federal Insurance Contribution Act taxes*—Employers share for Social Security Taxes.

(7) *Federal Employees Compensation Act (payment to Labor Dept.)*—Assessments by the Bureau of Employees Compensation, Department of Labor, under the Federal Employees Compensation Act.

(8) *Other benefits not otherwise classified*—Employers share of employee benefits not applicable to any other elements of expense. Includes employee's retirement, health, life insurance, or other welfare benefits under special plans for noncitizen employees in foreign areas (e.g., social security system of a host country government).

|      |  |
|------|--|
| 1210 | Military Allowances                                    |
| 1220 | Allowances to Civilian Employees-General Schedule      |
| 1221 | Overseas Civilian Quarters Allowance                   |
| 1222 | Overseas Cost of Living Allowances                     |
| 1223 | Uniform Allowance                                      |
| 1225 | Overseas Civilian Separate Maintenance Allowance       |
| 1226 | Costs Associated With PCS                              |
| 1227 | Other Overseas Allowances Not Otherwise Classified     |
| 1228 | Overseas Educational Allowances                        |
| 1229 | Overseas Transfer Allowances                           |
| 1230 | Allowances to Civilian Employees-Wage Board            |
| 1231 | Overseas Civilian Quarters Allowance                   |
| 1232 | Overseas Cost of Living Allowances                     |
| 1233 | Uniform Allowance                                      |
| 1235 | Overseas Civilian Separate Maintenance Allowance       |
| 1236 | Costs Associated With PCS                              |
| 1237 | Other Overseas Allowances Not Otherwise Classified     |
| 1238 | Overseas Educational Allowances                        |
| 1239 | Overseas Transfer Allowances                           |
| 1240 | Allowances to Civilian Employees-All Other Pay Systems |
| 1241 | Overseas Civilian Quarters Allowance                   |
| 1242 | Overseas Cost of Living Allowances                     |
| 1243 | Uniform Allowance                                      |
| 1245 | Overseas Civilian Separate Maintenance Allowance       |
| 1246 | Costs Associated With PCS                              |
| 1247 | Other Overseas Allowances Not Otherwise Classified     |
| 1248 | Overseas Educational Allowances                        |
| 1249 | Overseas Transfer Allowances                           |
| 1250 | Payments to Other Funds (For Military Personnel)       |

- 1260 Payments to Other Funds (For Civilian Employees)-General Schedule
  - 1261 Life Insurance (FEGLI)
  - 1262 Civil Service Retirement
  - 1263 Other Retirement Systems
  - 1264 Health Insurance (FEGHI)
  - 1265 Other Health Insurance
  - 1266 Federal Insurance Contribution Act Taxes
  - 1267 Federal Employees Compensation Act (Payments to Labor Dept.)
  - 1268 Other Benefits Not Otherwise Classified
- 1270 Payments to Other Funds (For Civilian Employees)- Wage Board
  - 1271 Life Insurance (FEGLI)
  - 1272 Civil Service Retirement
  - 1273 Other Retirement Systems
  - 1274 Health Insurance (FEGHI)
  - 1275 Other Health Insurance
  - 1276 Federal Insurance Contribution Act Taxes
  - 1277 Federal Employees Compensation Act (Payments to Labor Dept.)
  - 1278 Other Benefits Not Otherwise Classified
- 1280 Payments to Other Funds (For Civilian Employees)- All Other Pay Systems
  - 1281 Life Insurance (FEGLI)
  - 1282 Civil Service Retirement
  - 1283 Other Retirement Systems
  - 1284 Health Insurance (FEGHI)
  - 1285 Other Health Insurance
  - 1286 Federal Insurance Contribution Act Taxes
  - 1287 Federal Employees Compensation Act (Payments to Labor Dept.)
  - 1288 Other Benefits Not Otherwise Classified
- 12A0 Allowances to Overseas US Dependent Hire Civilians-General Schedule
  - 12A1 Overseas Civilian Quarters Allowances
  - 12A2 Overseas Cost of Living Allowances
  - 12A3 Uniform Allowances
  - 12A5 Overseas Civilian Separate Maintenance Allowance
  - 12A6 Costs Associated With PCS
  - 12A7 Other Overseas Allowances Not Otherwise Classified
  - 12A8 Overseas Educational Allowances
  - 12A9 Overseas Transfer Allowances
- 12B0 Allowances to Overseas US Dependent Hire Civilians-Wage Board Trades and Crafts
  - 12B1 Overseas Civilian Quarters Allowances
  - 12B2 Overseas Cost of Living Allowances
  - 12B3 Uniform Allowances
  - 12B5 Overseas Civilian Separate Maintenance Allowance
  - 12B6 Costs Associated With PCS
  - 12B7 Other Overseas Allowances Not Otherwise Classified
  - 12B8 Overseas Educational Allowances
  - 12B9 Overseas Transfer Allowances
- 12C0 Payments to Other Funds-Overseas US Dependent Hire Civilians-General Schedule
  - 12C1 Life Insurance (FEGLI)
  - 12C2 Civil Service Retirement
  - 12C3 Other Retirement Systems
  - 12C4 Health Insurance (FEGHI)
  - 12C5 Other Health Insurance

|      |  |
|------|--|
| 12C6 | Federal Insurance Contribution Act Taxes   |
| 12C7 | Federal Employees Compensation Act (Payments to Labor Dept.)                                 |
| 12C8 | Other Benefits Not Otherwise Classified  |
| 12D0 | Payments to Other Funds-Overseas US Dependent Hire Civilians-Wage Board<br>Trades and Crafts |
| 12D1 | Life Insurance (FEGLI)   |
| 12D2 | Civil Service Retirement   |
| 12D3 | Other Retirement Systems   |
| 12D4 | Health Insurance (FEGHI)   |
| 12D5 | Other Health Insurance   |
| 12D6 | Federal Insurance Contribution Act Taxes   |
| 12D7 | Federal Employees Compensation Act (Payments to Labor Dept.)                                 |
| 12D8 | Other Benefits Not Otherwise Classified  |
| 12E0 | Allowances to Civilian Employees-Senior Executive Service                                    |
| 12E1 | Overseas Civilian Quarters Allowance   |
| 12E2 | Overseas Cost of Living Allowances   |
| 12E3 | Uniform Allowance  |
| 12E5 | Overseas Civilian Separate Maintenance Allowance   |
| 12E6 | Costs Associated with PCS  |
| 12E7 | Other Overseas Allowances Not Otherwise Classified   |
| 12E8 | Overseas Educational Allowances  |
| 12E9 | Overseas Transfer Allowances   |
| 12F0 | Payments to Other Funds (for Civilian Employees)-Senior Executive Service                    |
| 12F1 | Life Insurance (FEGLI)   |
| 12F2 | Civil Service Retirement   |
| 12F3 | Other Retirement Systems   |
| 12F4 | Health Insurance (FEGHI)   |
| 12F5 | Other Health Insurance   |
| 12F6 | Federal Insurance Contribution Act Taxes   |
| 12F7 | Federal Employees Compensation Act (Payments to Labor Dept.)                                 |
| 12F8 | Other Benefits Not Otherwise Classified  |

### 1300 *Benefits for Former Personnel*

Comprises pensions, annuities, or other benefits due former employees or their survivors based on (at least in part) the length of their services to the Government. This does not include benefits paid from funds financed from employer and employee contributions and premiums. Includes Federal payments to funds which provide benefits to former employees. Includes severance pay. Excludes benefits such as hospital and medical care. Also excludes indemnities for disability or death of former employees.

#### Examples:

1. *Retirement benefits.* Compensation in annuities or other retirement benefits paid to former Government personnel (civilian or military) or to their survivors. Excludes payments from retirement trust funds.

2. *Other benefits.* Unemployment compensation for Federal employees and exservicemembers and other allowances paid directly to the beneficiary.

|      |   |
|------|---|
| 1310 | Benefits for Former US Personnel                      |
| 1311 | Retirement Benefits                                   |
| 1312 | Severance Pay   |
| 1313 | Other Benefits  |
| 1320 | Benefits for Former Foreign National Personnel        |
| 1321 | Severance Pay   |
| 1322 | Other Benefits  |
| 1323 | Foreign Nationals Separation Allowances (Direct Hire) |

1400 *Military Personnel Expenses (Applies to military expense accounting only; not applicable for Obligation by Object Class reporting.)*

1410 Assigned Military Personnel

Records the expenses of all Active Forces military personnel assigned to DOD computed at the standard rates provided in DA messages.

1411 Army Personnel

1412 Air Force Personnel

1413 Navy Personnel

1414 Marine Corps Personnel

1420 Military Personnel Borrowed

Includes cost of military personnel borrowed by another organization or unit. Cost is computed at applicable standard rates.

1421 Military Personnel Borrowed/Interoperating budgets

1422 Military Personnel Borrowed/Transferred in from other operating budgets.

1423 Military Personnel Borrowed/Intraoperating Budget

1430 Military Personnel Loaned

Includes the cost of military personnel loaned to another organization or unit. Cost is computed at applicable standard rates.

1431 Military Personnel Loaned/Interoperating budgets

1432 Military Personnel Loaned/Transferred to other operating budgets

1433 Military Personnel Loaned/Intraoperating budget

1440 Military Trainees and Students

Includes the cost of Army military personnel undergoing PCS training at a service or civilian school, training center, industrial concern, or similar organization. They must be assigned to student detachments. Cost is computed at standard rates.

1450 Military Unassigned

Accounts for the cost of Army military personnel not otherwise accounted for. Also included are military personnel assigned to Table of Distribution and Allowances (TDA) units that are in excess of the requirements of the units. Cost is computed at standard rates.

1600 *Personnel Compensation, Direct Hire, Foreign Nationals*

Personnel compensation for direct hire of foreign nationals. See the 1100 series for explanation.

1610 Basic Pay

1611 Full-time permanent employment

1612 Full-time temporary employment

1613 Part-time and intermittent employment

1620 Premium Pay

1621 Overtime

1622 Holiday Pay

1623 Sunday Pay

1624 Nightwork Differential

1625 Hazardous Duty Pay

1626 Other

1629 Cash Awards

1700 *Personnel Benefits, Direct Hire, Foreign Nationals*

(See the 1200 series for explanation.)

(Excludes Severance Pay and Separation Allowances.)

1710 Other Health Insurance

1720 Civil Service Retirement

1740 Uniform Allowances

1750 Other Overseas Allowances Not Otherwise Classified

1760 Other Benefits Not Otherwise Classified

1770 Costs Associated With PCS  
2000 CONTRACTUAL SERVICES AND SUPPLIES

2100 *Travel and Transportation of Persons*

Includes—

- a. Transportation of Government employees or others.
- b. Per diem allowances while in an authorized travel status.
- c. Other expenses incident to travel which are to be paid by the Government either directly or by reimbursing the traveler.
- d. Federal taxes under PL 91-258, applicable to all types of air transportation, including Category Z and MAC.

e. Family expenses under PL 89-516.

*Note.* This element of expense applies to both—

- a. Travel away from official stations, subject to regulations governing civilian and military travel, and to appropriation limitations in certain cases; and
- b. Local travel and transportation of persons in and around the official station of an employee. It includes rental of passenger motor vehicles from Government motor pools.

Examples:

(1) *Transportation of Persons*—Contractual services for carrying persons from place-to-place, whether by land, air, or water, and the furnishings of accommodations for actual travel. This includes—

- (a) Transportation charges.
- (b) Rental of passenger cars.
- (c) Charter of trains, buses, vessels, or airplane.
- (d) Ambulance service.
- (e) Expenses of the rented or chartered conveyances. (Rental of all passenger carrying vehicles is to be charged to this code series even though they may be used to transport things.)
- (f) Mileage allowances for use of privately owned vehicles and related charges (such as ferry fares and tolls) which are authorized.
- (g) Streetcar, bus, and taxi fares (including tips) whether used for local transportation or for travel away from designated posts of duty.

(2) *Subsistence for Travelers*—Payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence.(3) *Incidental Travel Expense*—Other expenses caused by travel, such as excess baggage, baggage transfer, steamer chairs, and telephone and telegraph expenses as authorized by travel regulations. This does not cover miscellaneous expenses which are not directly related to travel.(4) *Transportation Expenses Incident to PCS*—Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a PCS as authorized under 5 USC 5724a. Includes travel expenses and per diem for the employee's immediate family. Charges for other PCS expenses are under 1200, 2200, or 2500, as appropriate.

## 2110 Per Diem

- 2111 US Personnel Stationed in Foreign Countries and Traveling in Foreign Countries (formerly 2110)
- 2112 US Personnel Stationed in the United States (including US Territories and Possessions) Traveling in Foreign Countries (formerly 2120).
- 2113 Direct Hire Foreign National Personnel (formerly 2140)
- 2114 Indirect Hire Foreign National Personnel (formerly 2150)
- 2119 All Other Per Diem (formerly a part of 2190)

2120 *Rental, Lease, or Charter of passenger carrying conveyances.* These include cars, trains, buses, vessels, airplanes, and ambulance or hearse service. Excludes individual rental of automobile while on TDY. (This should go to element of expense 2190 as normal).

2121 Foreign Carriers and Companies

2122 Domestic Carriers and Companies

2130 *Payments to Foreign Carriers, other than 2120.* For travel of US Military, US Civilian, and Foreign National Personnel (formerly 2130)

Example: Tickets.

2190 *All Other Travel Not Included above (formerly a part of 2190.)*

Examples: Mileage allowance, tolls, tickets, other than 2130, and contractual procurement of housing for personnel on TDY. (See example 3 under 2500.)

### 2200 *Transportation of Things*

#### a. Includes—

(1) Contractual charges to transport things (including animals) and to care for such things while being moved.

(2) Postage used in parcel post, rental of truck and other transportation equipment, and reimbursements to civilian personnel for the authorized movement of household effects or housetrailer.

b. Excludes transportation paid by a vendor regardless of whether the cost is itemized on the bill for the commodities sold.

#### Examples:

(1) Freight and Express Charges by common carrier and contract carrier, including freight and express, demurrage, switching, recrating, refrigerating, and other incidental expenses.

(2) Drayage and Other Local Transportation—Cartage, handling, and other charges for local transportation, including transfers of supplies and equipment.

(3) Mail transportation—Contractual transportation of mail by methods such as water, rail, air, and motor vehicle.

(4) Transportation of household goods related to PCS travel—Payments to Federal employees for transportation of household goods and effects or housetrailer in lieu of payment of actual expenses when it is for transfer of personnel from one official station to another. Charges for other PCS expenses are under 1200, 2100, or 2500, as appropriate.

(5) Baggage—Unaccompanied baggage.

(6) Temporary storage of household goods.

### 2300 *Rents, Communications and Utilities*

#### a. Includes—

(1) Standard level user charges (SLUC) assessed by the General Services Administration (GSA) and other rental of space and related services.

(2) Charges for communications and utility services.

b. Excludes charges for rental of transportation equipment, which are under 2100 or 2200.

2310 Rents other than from GSA.

#### Includes—

a. Charges for possession and use of land, structures, or equipment (other than transportation equipment) owned by another, the possession of which is to be released at a future time.

b. Periodic charges under purchase-rental agreements for equipment prior to acquiring the title. (Payments after the title is acquired should be classified as equipment.) It excludes payments under lease-purchase contracts for construction of buildings (included in 3200 and 4300).

c. Computer and punchcard machine rentals. (Excludes transportation and maintenance of rental equipment when costs are not an integral part of the agreement.) Excludes contractual data processing services included in account 2500.

d. All other equipment rentals such as office equipment and civil engineering equipment.

2311 Rental of Computers

Total cost of basic rental and extra use charges for all leased computers. This includes all supporting peripheral or off-line equipment except PCM.

2312 Rental of Punch Card Machines

Total cost of basic rental and extra use charges for all leased PCM.

2318 Rental of Civilian Aircraft

Total cost of rental of civilian aircraft for static training, (e.g., Reserve training). Not for transportation costs normally chargeable to EOE 2100 and 2200.

2319 All Other Rents

2320 Communications

#### Includes—

a. Contractual expenses both recurring and nonrecurring for leasing communication circuits, networks, and systems which serve an operational, logistical, or administrative function.

b. The transmission of messages from place to place (such as contractual charges for land telegraph service, marine cable service, radio and wireless telegraph service, and telephone and teletype service).

c. Charges for postage (other than parcel post).

d. Contractual messenger service.

e. Rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.

f. Switchboard and service charges, telephone installation costs, and extra message and toll charges.

2330 Purchased Utilities

Includes charges for heat, light, power, water, sewage disposal, gas, electricity, and other utility services. Excludes transportation and communications services.

2340 Rents from GSA.

2341 Standard level user charges (SLUC)—charges for rental of space and related services assessed by the GSA as SLUC. This charge is based on local commercial leasing rate considering use of facilities 5 days a week, 10 hours a day.

2342 Charges by GSA in excess of the SLUC. Includes all other costs paid to GSA over and above SLUC for use of the leased facility in excess of 5 days a week and a 10-hour day as provided in the standard lease contracts.

2349 Other rental charges by GSA.

2400 *Printing and Reproduction*

Includes—

a. Contractual printing and reproduction, and the related composition and binding operations by the Government Printing Office, other agencies or other units of the same agency (on a reimbursable basis), and commercial printers.

b. All common processes of duplicating obtained on a contractual or reimbursable basis.

c. Standard forms when specially printed or assembled to order, and printed envelopes and letterheads.

NOTE. This element of expense consists of both—

a. Printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing; and

b. Reproduction of the type which does not come within the Joint Committee's definition. In determining subclasses for administrative use, agencies may appropriately maintain such a distinction.

Examples:

(1) Printing and duplicating. Job work done on printing presses which use printer's type plates, or engravings; lithographing; multigraphing; reproduction with machines employing photographically made plates, related photo-reproduction work, the use of vary-typing or other substitutes for typesetting for reproduction by photo mechanical means; reproductions by the spirit process; mimeographing; and the use of stencils or direct image plates prepared by ordinary typewriters.

(2) Binding operations connected with the above.

(3) Photostating, blueprinting, and photography.

(4) Microfilming.

2500 *Other Contractual Services*

Comprises all contractual services not otherwise classified. Supplies and materials furnished by the contractors with such services are included even though they may be separately itemized on the voucher. Charges for initial installations of equipment when done by the vendor are excluded. Also includes storage of household goods under PL 89-516.

Examples:

1. Repairs and Alterations—Repairs and alterations to buildings, landing fields, aircraft missiles, equipment and like items, when done by contract.

2. Storage and Maintenance of Vehicles—Contractual services for storage and care of vehicles.

3. Subsistence and Support of Persons—Contractual services for board, lodging, and care of persons, including hospital care (except travel expenses included under travel). Contract lodging for TDY personnel to be classified under object class 25 must be firm and fixed price (i.e., for a fixed number of rooms and a fixed number of days, regardless of actual usage); cannot be authorized by the same official who authorized

the TDY; must be expended by the same fund entity which authorized the contract; and cannot be on a reimbursable basis).

4. Stenographic Services—Contractual stenographic reporting and typing.
5. Publication of Notices, Advertising and Radio or Television Broadcasting Time.
6. Tuition.
7. Fees and Other Charges—Fees for abstracting land titles, premiums on insurance (other than payments to the Civil Service Commission), and surety bonds.
8. Operation of Facilities or Other Service Contract.
9. Research and Development Contracts.
10. Permanent Storage of Household Goods.

2510 Purchased Equipment (Other Than ADP and aircraft) Maintenance Accounts for purchase of maintenance on equipment other than ADP and aircraft.

2511 Purchased Equipment Maintenance (GOCO/COCO)

Includes—

a. Cost of equipment maintenance services (including cost of Government furnished parts (GFM)) done by private industry and procured by the holder of an operating budget from—

(1) Contractor-owned, contractor-operated (COCO) facilities, or

(2) Government-owned, contractor-operated (GOCO) facilities for direct/general support maintenance (AMSCO C1000) and depot maintenance (P7M). Use of this code for depot maintenance is limited to those costs applicable to AMSCO 732207.

b. Work done under commercial contracts negotiated by individual depot installations (both AIF and non-AIF) as well as contracts awarded by major commands or major subordinate commands.

2512 Purchased Equipment Maintenance (Other Military Services and DOD Agencies)

Includes—

a. Cost of equipment maintenance services (including cost of GFM) done by Air Force, Navy, Marine Corps, or DOD agencies and procured by the holder of an operating budget.

b. Purchases of direct/general support maintenance (AMSCO C1000) and depot maintenance (P7M). Use of this code for depot maintenance is limited to those costs applicable to AMSCO 732207.

2513 Purchased Equipment Depot Maintenance (Organic, Except AIF)

Includes the cost of equipment depot maintenance services (including cost of GFM) done by Army non-AIF maintenance activities and procured by the holder of an operating budget from another that does the maintenance services. (That is, this element of expense will be used by a depot maintenance activity which orders services to be done by a different depot maintenance activity.) Use of this code is limited to those costs applicable to AMSCO 732207.

2514 Purchased Equipment Depot Maintenance (Organic, AIF)

Includes cost of equipment depot maintenance services (and cost of repair parts) done by Army Fund activities and procured by the holder of an operating budget from the Industrial funded activity. Use of this code is limited to those costs applicable to AMSCO 732207.

2515 Other Purchased Equipment Maintenance

Includes the cost of all other equipment services (and the cost of repair parts), other than that identified in 2511 above, done by private industry.

2520 Purchased ADP Services-Outside Government

Includes—

a. Total costs for ADP services obtained from other than Federal Government sources.

b. ADPE time and related services, systems analysis/design and programing services, ADPE maintenance, key punching/verifying services, and any contractual services not specifically identified (e.g., cost of ADP studies and projects).

2521 Systems Analysis/Design and Programing Services by Non-Governmental Activities

2522 Key Punching/Verifying Services

2523 ADPE Time and Related Services

2524 Purchased ADP Maintenance

**2525 ADP Contractual Training**

Includes costs for ADP training obtained by contract from outside Government sources.

**2529 Other ADP Services, Studies, and Projects**

Includes all requirements to contract for ADP services, studies, or projects not classified above. It must result in an end product that is a prerequisite to, or automation of, all or part of an Army information and data system. ADP studies or projects include feasibility and application studies, development of systems specifications, or any other study, service, or project which will result in an end product described above.

**2530 Purchased ADP Services-Within Government**

Includes total costs for ADP services obtained from other Government DPIs, whether or not in the same Federal agency making the reimbursement. (Excludes cost of services provided under the Government-wide ADP Sharing Program on a nonreimbursable basis.)

**2531 Systems Analysis/Design and Programing Services by Governmental Activities****2532 Key Punching/Verifying Services by Governmental Activities****2533 ADPE Time and Related Services Provided by Governmental Activities****2534 Other ADP Services, Studies, and Projects**

Includes cost for ADP services, studies, or projects not classified above. It must result in an end product that is a prerequisite to, or automation of, all or part of an Army information and data system. ADP studies or projects include feasibility and application studies, development of systems specifications, or any other study, service, or project which will result in an end product described above.

**2540 Management Studies**

Addresses distribution of functions and organizational structure, operating policies, procedures, methods, systems, and the application of the management sciences. Includes surveys, advice, services, or consultation on management problems. The contractor may be required to use a wide range of analytical techniques, including those of operations research in solving management problems under study. The design and development of new management systems as well as the study and refinement of existing ones are also included. (All contract management studies will be identified, regardless of the dollar amount.)

**2550 Operations Research (OR) Studies**

a. Normally addresses areas such as strategy and tactics, materiel systems, personnel systems, force structure, and technology. Includes—

(1) The design, operation, and analysis of war games;

(2) The design, analysis and review of experiments;

(3) Strategic studies and technological forecasts related to military problems; and

(4) Feasibility studies which explore the operational environment and tactical requirements to compare evaluations of present and future mixes of men, materiel, and weapons systems.

b. Often requires techniques such as analytical mathematical models, statistical analysis, network analysis, queuing theory, servo theory, game theory, Monte Carlo techniques, and linear, nonlinear, and dynamic programing.

(All contract operations research studies will be included, regardless of the dollar amount.)

**2560 Other Purchased Services-Aircraft**

a. Includes all contractual services on aviation maintenance (general/direct support and organizational).

b. Excludes repair parts, supplies and POL used in Army aviation. (These items are reported under the appropriate 2600 series.)

**2570 Other Purchased Services**

a. Accounts for miscellaneous contractual services which are not classified otherwise above, (e.g., registration fees for seminars).

b. Excludes research and development contracts/project orders defined under EOE 2580.

**2571 AIF Purchased Services**

a. Includes those expenses for services purchased from Army Industrial funded activities through project or service orders.

b. Excludes—

(1) Purchased equipment depot maintenance defined in EOE 2514.

(2) Those services provided FHMA under EOE 2573 and 2574.

2572 Other Purchased Services

Includes all other miscellaneous contractual services not otherwise classified.

2573 Civilian Labor Costs Paid from FHMA to Financing Appropriation or Fund

2574 All Other Funded Costs Paid From FHMA to Financing Appropriation or Fund

2579 Foreign Currency Fluctuation Transactions

2580 Research and Development Contracts

a. Includes—

(1) Contracts awarded commercial contractors (profit organizations).

(2) Contracts and grants awarded to educational institutions.

(3) Contracts awarded to other nonprofit organizations.

(4) Orders issued to—

(a) Other Army RDTE installations/activities;

(b) Other Army (non-RDTE) activities;

(c) Other DOD (non-Army) activities; and

(d) Other Government (non-DOD) activities.

b. Excludes contracts awarded in direct support of in-house R&D job orders being done by manpower resources assigned to the RDTE performing installation/activity (EOE 2572).

2581 Contracts Awarded Commercial Contracts (profit organization)

2582 Contracts Awarded Federal Contract Research Centers

2583 Contracts and Grants Awarded Educational Institutions

2584 Contracts and Grants Awarded Other Nonprofit Organizations

2585 Orders issued other Army RDTE Installations and Activities

2586 Orders issued other Army Non-RDTE Installations

2587 Orders issued other DOD (Non-Army) Activities

2588 Orders issued other Government (Non-DOD) Activities

#### 2600 *Supplies and Materials*

Includes—

a. Supplies and materials, such as—

(1) Repair parts and other technical supplies consumed in the operation and maintenance of equipment.

(2) Subscriptions, pamphlets and documents.

(3) Chemicals, surgical medical supplies, POL, clothing and clothing supplies, provisions, cleaning supplies, and other materials.

b. Trophies and similar devices in recognition of accomplishments.

2610 Supplies (Except POL, ADP, Medical and Aircraft)

2611 TOE Vehicle Repair Parts

2612 General Supplies

2620 Aircraft POL

2621 JP-4

2622 AVGAS

2623 Other Aircraft POL (Oil, Lubricants, Packaged POL)

2630 Ship POL

2640 Other POL

2641 MOGAS

2642 Diesel

2643 Packaged POL

2644 All Other POL

2650 ADP Supplies

2651 Magnetic Tapes and Disk Packs

2652 Parts for In-House Maintenance of Purchased ADP

2659 Other ADP Supplies

2660 Medical Supplies

a. Includes—

(1) Expense type items in the Federal Supply Catalog, Department of Defense, Section C3, Medical Materiel.

(2) Nonstandard items for which an equivalent, comparable, and like item appears in the catalog.

(3) Nonstandard items used in direct support of medical care and for which there is no standard equivalent or comparable medical item.

b. Excludes items falling within commodity areas covered by other DOD Sections of the Federal Supply Catalog.

2670 Aviation Repair Parts and Supplies

Includes repair parts and supplies which are procured and consumed for the operation and maintenance of aircraft.

2672 Aircraft Repair Parts (Stock Fund)

Includes—

a. Stock fund repair parts purchased to support the operations and maintenance of aircraft.

b. Initial stockage of authorized stockage lists and prescribed load lists (ASL/PLL).

2673 Aircraft Repair Parts (Nonstock Fund)

Includes—

a. Nonstock fund repair parts purchased to support the operations and maintenance of aircraft.

b. Initial stockage of ASL/PLL.

2674 Aircraft Operating Supplies

Includes—

a. Operating supplies (less POL and repair parts) purchased to support the operations and maintenance of aircraft.

b. Initial stockage of ASL/PLL.

2700 *Service Charge Function*

Represents those functions associated with developing costs for services done by servicing units and the charges to functional categories or program elements within the same operating entity. This decreases the costs to the servicing unit (base operations) account and correspondingly charges the applicable benefiting account. The decrease in the servicing unit account will be identified by "Service Credit". The charge to the benefiting activity account will be identified as base operations services received when prescribed.

2720 Transfer of Charges

Includes—

a. Distribution of base operations to benefiting activities within the same operating budget.

b. RDTE cost to benefiting RDTE projects.

c. Overhead costs in which there is no need for distribution at specific detail EOE level, and

d. Any other related distributions which must be within the same operating budget.

2721 Transfer of charges (funded).

2722 Transfer of charges (unfunded).

2730 Nonreimbursed Morale, Welfare and Recreation/Nonappropriated Fund (MWR/NAF) Support

Includes and identifies nonreimbursed Communication and Utility services provided to Morale, Welfare and Recreation/Nonappropriated Fund (MWR/NAF) activities.

2731 Nonreimbursed Communication Expense

2732 Nonreimbursed Utility Expense

2760 Purchase ADP Services

Includes and identifies expense for ADP services charged to benefiting activities.

2770 Repairs and Utilities (R&U) Equipment Rental

Reflects charges and credits applicable to the distribution of rental charges for use of R&U mainte-

nance and service equipment. Its use as a credit will offset account .M9000. The related charge will be applied to the appropriate R&U benefiting function.

- 2780 Reflects the Credit for Expenses Distributed to Benefiting Activities (Except Account 2770 Data)
- 2781 Service Credits (Funded)  
Reflects the credits for OMA charges made to benefiting activities, except for Morale, Welfare and Recreation/Nonappropriated Funds (MWR/NAF)
- 2782 Service Credits (Unfunded)  
Reflects the credits for Military personnel expenses distributed to benefiting activities, except for MWR/NAF
- 2783 Service Credits (Morale, Welfare and Recreation/Nonappropriated Funds)  
Reflects the credits for MWR/NAF charges distributed to the benefiting activity.
- 2800 *Contractual Personnel, Indirect Hire, Foreign Nationals*—Indirect (contract) hiring of foreign nationals.
- 2810 Japanese MLC, Indirect Hire
- 2811 All Pay Except Separation Allowance
- 2812 Separation Allowance
- 2820 German National Personnel, Indirect Hire
- 2830 German National Personnel, Indirect Hire, Deutschemark
- 2840 German Labor Service Personnel, Indirect Hire
- 2850 German Labor Service Personnel, Indirect Hire, Deutschemark
- 2860 All Other
- 2861 All Pay Except Separation Allowance
- 2862 Separation Allowance
- 2870 Korean Service Corps
- 2871 All Pay Except Separation Allowance
- 2872 Separation Allowance

## 3000

## ACQUISITION OF CAPITAL ASSETS

3100 *Equipment*

Comprises personal property that is more or less durable (i.e., which may be expected to last a year or more without impairment of its physical condition). It includes charges for services of initial installation of equipment when performed under contract. It excludes commodities which are converted in construction or manufacture, or which are used to form a minor part of equipment or fixed property.

## Examples:

1. Transportation Equipment—Vehicles, including passenger-carrying automobiles, motor trucks, motorcycles, tractors, aircraft, wagons, carts, barges and power launchers.
2. Furniture, Furnishings, and Fixtures—Movable furniture, fittings, fixtures, and household equipment, including desks, tables, chairs, typewriters, adding machines, ADP.
3. Medical and Legal Books and Texts and Rare Books for Permanent Collection.
4. Livestock (other than that purchased for slaughter).
5. Implements and Tools.
6. Machinery—Engines, generators, manufacturing machinery, transformers, aircraft equipment, pumps, and other production and construction machinery.
7. Instruments—X-Ray apparatus, signaling and telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, phonographic equipment, picture projection equipment and accessories, and mechanical drafting devices.
8. Tanks, armored cars, tractors, machineguns, rifles, bayonets, anti-aircraft guns, cannons, searchlights, detectors, fixed and mobile mounts or carriages for cannon, including limbers, caissons, battery and store wagons, reels, carts, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.

*Note.* This class may consist of both equipment which is not capitalized (not set up in property accounts) and that equipment which is capitalized. In determining subclasses for administrative use, agencies may appropriately maintain such a distinction.

**3110 Capital Equipment Other than Medical and ADP**

**3111 Investment Items**

Reflects and identifies those procurement transactions of end items other than Medical and ADP with a unit cost of \$1000 or more.

**3112 Expense Items**

Reflects the expense of those procurement transactions of items other than Medical and ADP not meeting criteria of an investment cost.

**3120 Capital Equipment ADP (Investment)**

Reflects or identifies those procurement transactions of ADP and related equipment with a unit cost of \$1000 or more. These costs can be either funded or unfunded. This is based on current criteria on types of equipment that may be purchased from operating appropriations as compared to that purchased from procurement appropriations.

**3121 Computer**

**3122 Punch Card Machine**

**3123 Other ADP equipment**

**3130 Capital Equipment ADP (Expense)**

Identifies the cost of procurement transactions of ADP equipment not meeting criteria of investment cost. These costs can be either funded or unfunded. This is based on current criteria on types of equipment that may be purchased from operating appropriations as compared to that purchased from procurement appropriations.

**3131 Computer**

**3132 Punch Card Machine**

**3133 Other ADP Equipment**

**3140 Capital Equipment, Medical Items**

**a. Includes—**

(1) That portion of Expense Element Class 3100 that are in the Federal Supply Catalog, Department of Defense, Section 3, Medical Materiel.

(2) Nonstandard items for which an equivalent, comparable, and like item appears in the catalog, as well as nonstandard items used in direct support of medical care and for which there is no standard equivalent or comparable medical item.

**b. Excludes items in commodity areas covered by other DOD sections of the Federal Supply Catalog.**

**3141 Medical Equipment (Investment)**

Identifies those medical equipment and item transactions with a unit cost of \$1000 or more.

**3142 Medical Equipment (Expense)**

Identifies those medical equipment transactions not meeting criteria of an investment cost.

**3200 Lands and Structures**

Includes land and interest in land, buildings, and other structures, additions to buildings, nonstructural improvements, and fixed equipment (whether added or replaced) when acquired under contract.

**Examples:**

1. Lands and Interest in Lands, Including Easements and Rights of Way.

2. Building and Other Structures—The acquisition or construction of buildings and structures and additions thereto, when acquired under contract. This includes principal payments under lease-purchase contracts for construction of buildings.

3. Nonstructural Improvements—Improvements of Land, such as landscaping, fences, sewers, wells, reservoirs, when acquired under contract.

4. Fixed Equipment—Fixtures and equipment which become permanently attached to or a part of buildings or structures, such as elevators, plumbing, powerplant boilers, fire alarm systems (whether added or replaced), when acquired under contract. This includes charges for services for initial installations of fixed equipment when done under contract.

**3300 Investments and Loans**

## Includes—

- a. The purchase of stocks, bonds, notes, and similar transactions (except the par value of Government securities or securities of wholly-owned Government enterprises).
- b. Expenditures of capital for other funds.
- c. Loans to corporations, associations, and individuals.

## Examples:

1. *Investments in Securities*—The purchase of stocks, bonds, debentures, and other securities (except the par value of US Government securities) in which money is invested either temporarily or permanently. This should include the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value of Government securities and discounts under par value on sales of Government securities.

2. *Loans*—Loans to foreign governments, States, and other political subdivisions; loans to other Government agencies; and loans to corporations, associations, and individuals.

**4000****GRANTS AND FIXED CHARGES****4100 Grants, Subsidies, and Contributions**

## a. Comprises—

- (1) Grants, subsidies, gratuities, and other aid for which cash payments are made to States, other political subdivisions, corporations, associations, and individuals.
- (2) Contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses.
- (3) Contributions fixed by treaty.
- (4) Grants to foreign countries.
- (5) Taxes imposed by authorities when the Federal Government has consented to taxation (excluding the employers' share of Federal Insurance Contribution Act taxes).
- (6) Payments in lieu of taxes.

b. Includes readjustment and other benefits for veterans, other than indemnities for death or disability.

*Note.* Obligations under grant programs which involve furnishing services, supplies, materials, and the like, rather than cash, are not charged to this EOE. They are charged to the EOE that represents the nature of the services, articles, or other items which are purchased.

**4200 Insurance Claims and Indemnities**

## Comprises—

- a. Payments of claims on insurance policies (e.g., life, marine, flood, and crop insurance).
- b. Annuities paid from trust funds to former employees and others.
- c. Indemnities for destruction or injury of persons or property.
- d. Other losses.

## Examples:

1. *Insurance Claims*—Insurance loss claims, including payments on guarantees when no asset is received. Includes benefits paid from the Federal retirement and social insurance funds.

2. *Indemnities*—Compensation for loss or injury (not covered by Government insurance) such as awards arising from abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death. Includes—

- (a) Indemnities to veterans and former civilian employees or their survivors for death or disability, whether service connected or not.
- (b) Losses made good on Government shipments, and the difference between the face value of obsolete coins and the value of coins resulting from their recoinage.

**4300 Interest and Dividends**

## Includes—

- a. Compensation to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available.
- b. The distribution of earnings to owners of a trust or other fund.

c. Interest payments under lease-purchase contracts for construction of buildings.

**4400 Refunds**

Comprises refunds of the whole or part of amounts previously received by the United States.

**Examples:**

1. *Refunds*—Refunds of fines, penalties, forfeitures, taxes, duties, and premiums; returns of deposits in retirement and disability funds; and other refunds on account of adjustments, errors in computation, etc.

2. *Repayment of deposits*—Repayment of amounts not subject to demand or claims by the United States for which it has assumed custody. Such items represent the repayment of those moneys received in trust for private purposes and over which the Government is custodian rather than owner.

## CHAPTER 5

## REIMBURSEMENT SOURCE CODES

**5-1. Appropriations and funds available to the Army a.** The codes in this chapter show the major sources of appropriation reimbursements. The first digit of the source code indicates the major category. The other two digits identify the appropriation, fund, or department from which reimbursement is made.

*b.* Codes identified as major source codes will not be used on accounting documents.

**5-2. Reimbursements to Air Force appropriations.** Collections made from Army appropriations for credit to Air Force appropriations will be coded as described in chapter 6, AFM 170-7.

**5-3. Intra-appropriation reimbursements.** Intra-appropriation reimbursements are transactions between accounts of the same appropriation. For example, a collection from subprogram 200000, "Operation and Maintenance, Army" appropriation, for credit to subprogram 730000 would be coded as follows:

21\*2020 06-C-100 P730000 SXXXXX (\* Enter applicable fiscal year)

**5-4. Interappropriation reimbursements.** These are transactions between appropriations of the Department of the Army. For example, a collection from the appropriation "Aircraft Procurement, Army" for credit to the appropriation "Operation and Maintenance, Army", subprogram 730000, would be coded as follows:

21\*2020 57-C-231 P730000 SXXXXX (\* Enter applicable fiscal year)

**5-5. Reimbursements from Trust Fund Accounts.**

| Source code | Source  |
|-------------|---|
| A00         | Trust Fund Accounts (except FMS (8242) (Major Source Code)) |
| A01         | All Army Trust Funds (see chap. 9.)                         |
| A02         | All other Trust funds (except FMS (8242))                   |
| C00         | Foreign Military Sales (97-11X 8242) (no detail codes).     |

*Note.* The last two positions of source code are numeric.

**5-6. Reimbursements from Off-Budget Federal Agencies.**

| Source code | Source   |
|-------------|--|
| B00         | Off-Budget Federal Agencies (no detail codes).<br>Includes: Rural Electrification and Telephone Revolving Fund (USDA)<br>Rural Telephone Bank (USDA)<br>Environmental Financing Authority Fund (USTD)<br>Exchange Stabilization Fund (USTD)<br>Export-Import Bank of the United States<br>Board of Governors of the Federal Reserve System<br>US Postal Service<br>Federal National Mortgage Association (USHUD)<br>Banks for Cooperatives (Farm Credit Admin)<br>Federal Intermediate Credit Banks (Farm Credit Admin)<br>Federal Land Banks (Farm Credit Admin)<br>Federal Home Loan Banks (Fed H.L. Bank Board)<br>Federal Home Loan Mortgage Corporation |

*Note.* The last two positions of source code are numeric.

**5-7. Reimbursements from Army. a. Intra-appropriation reimbursements.**

| Source code | Source   |
|-------------|--|
| 100         | Army Intra-Appropriation Reimbursements (no detail codes). |

Note. For Army stock fund transactions, this code will be used for reimbursable inventory transfers between installations or activities within the same division. (For others, see code 291.)

*b. Interappropriation reimbursements.*

| Source code | Basic appropriation title  | Basic symbol |
|-------------|--|--------------|
| 200         | Army Interappropriation Reimbursements (Major Source Code)   |              |
| 210         | Military Personnel, Army . . . . .   | 2010         |
| 220         | Operation and Maintenance, Army . . . . .  | 2020         |
| 225         | Foreign Aid and Assistance Transfer Appropriations (except MAP) . . . . .                              |              |
| 229         | Other Transfer Appropriations . . . . .  |              |
| 230         | Procurement of Equipment and Missiles, Army (Merged Account Only) . . . . .                            | 2030         |
| 231         | Aircraft Procurement, Army . . . . .   | 2031         |
| 232         | Missile Procurement, Army . . . . .  | 2032         |
| 233         | Procurement of Weapons and Tracked Combat Vehicles, Army . . . . .                                     | 2033         |
| 234         | Procurement of Ammunition, Army . . . . .  | 2034         |
| 235         | Other Procurement, Army . . . . .  | 2035         |
| 237         | National Board for the Promotion of Rifle Practice, Army . . . . .                                     | 1705         |
| 240         | Research, Development, Test, and Evaluation, Army . . . . .  | 2040         |
| 250         | Military Construction, Army . . . . .  | 2050         |
| 260         | National Guard Personnel, Army. . . . .  | 2060         |
| 265         | Operation and Maintenance, National Guard. . . . .   | 2065         |
| 270         | Reserve Personnel, Army. . . . .   | 2070         |
| 277         | Suspense (restricted for use by accounts offices) . . . . .  |              |
| 280         | Operation and Maintenance, Army Reserve. . . . .   | 2080         |
| 281         | Salaries and Expenses, Cemeterial Expenses, Army . . . . .   | 1805         |
| 285         | Military Construction, National Guard . . . . .  | 2085         |
| 286         | Military Construction, Army Reserve . . . . .  | 2086         |
| 291         | Army Stock Fund (except for reimbursable inventory transfer transactions—see source code 100). . . . . | 4991         |
| 292         | Army Industrial Fund . . . . .   | 4992         |
| 297         | Family Housing, Defense (Family Housing Management Account) Transfer to Army . . . . .                 | 0700         |
| 299         | Other general, revolving and special appropriations . . . . .  |              |

**5-8. Reimbursements from Air Force.** Source code below is for use with reimbursements from Air Force appropriations for credit to Army appropriations.

| Source code | Source   |
|-------------|--|
| 300         | Department of the Air Force (not to be used in crediting Air Force appropriations) (Major Source Code) |
| 357         | All Air Force appropriations identified by departmental symbol 57                                      |

Note. Source codes in chapter 6, AFM 170-7 will be used only in crediting Air Force appropriations.

**5-9. Reimbursements from Navy.** The source codes below are for use with reimbursements from Navy appropriations for credit to Army appropriations.

| Source code | Source   |
|-------------|--|
| 400         | Department of the Navy (Major Source Code)                           |
| 408         | All Marine Corps appropriations identified by departmental symbol 17 |
| 417         | All Navy appropriations identified by departmental symbol 17         |

**5-10. Reimbursements from Military Assistance Program (MAP), 21-11\*1080.0\*\*2.** Collections received from the MAP programs will be classified as follows:

| <i>Source code</i> | <i>Source</i>   |
|--------------------|---|
| 500                | Military Assistance Program, 21-11*1080.0**2. (Major Source Code)   |
| 582                | Military Assistance, Executive (Transfer to Army) 21-11 FY 1080.0**2 except projects M1Ø and M2Ø.           |
| 586                | Military Assistance, Executive (Transfer to Army)—Project M1Ø (Contract Technicians and Contract Services). |
| 587                | Military Assistance, Executive (Transfer to Army)—Project M2Ø (Repair and Rehabilitation MAP Equipment).    |

**5-11. Reimbursement from Military Assistance and Sales Program, except 21-11\*1080.0\*\*2.** Collections received will be classified as follows.

| <i>Source code</i> | <i>Source</i>  |
|--------------------|--|
| 600                | Military Assistance Program, Other (Major Source Code)   |
| 680                | Military Assistance, Executive (Transfer to Army) 21-11*1080, all limitations except 21-11*1080.0**2 and .0**4 and except 21-11*1080.0**1 Projects L1Ø, L2Ø, L3Ø, L4Ø, L5Ø, and L6Ø. |
| 681                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L1Ø (Transportation Costs).   |
| 682                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L2Ø (Packing, Crating, Handling, Port Loading, and Unloading).  |
| 683                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L3Ø (Operation and Maintenance of MAP Installations).   |
| 684                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L4Ø (Storage and Maintenance of MAP Stockpiles).  |
| 685                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L5Ø (Offshore Procurement Expenses).  |
| 686                | Military Assistance, Executive (Transfer to Army) Limitation .0**1 Project L6Ø (Logistic Management Expenses).   |
| 687                | International Military Education and Training Program, 21-11*1081. All Projects.   |
| 688                | Military Assistance, Executive (Transfer to Army) 21-11*1080.0**4.   |

\*Insert last digit of applicable fiscal year.

\*\*Insert last two digits of applicable fiscal year.

**5-12. Advances from foreign governments.**

| <i>Source code</i> | <i>Source</i>                                  |
|--------------------|--|
| 745                | Advances, Federal Republic of Germany, 21X6069 |

**5-13. Reimbursement from other Government agencies.**

| <i>Source code</i> | <i>Source</i>   |
|--------------------|---|
| 800                | Collections received from other major Government departments (Major Source Code). |
| 813                | Commerce, Department of   |
| 814                | Interior, Department of   |
| 815                | Justice, Department of  |
| 816                | Labor, Department of  |
| 819                | State, Department of  |
| 820                | Treasury, Department of   |
| 836                | Veterans Administration   |
| 838                | Panama  |
| 843                | Defense Civil Preparedness Agency   |
| 847                | General Services Administration   |

Source  
code

Source

|     |   |
|-----|---|
| 848 | Environmental Protection Agency   |
| 869 | Transportation, Department of   |
| 875 | Health and Human Services, Department of  |
| 876 | National Aeronautics and Space Administration   |
| 877 | Housing and Urban Development, Department of  |
| 878 | Legislative Branch  |
| 879 | The Judiciary   |
| 880 | Executive Office of the President   |
| 881 | Agriculture, Department of  |
| 889 | Energy Research and Development Administration  |
| 890 | Selective Service System  |
| 895 | Nuclear Regulatory Commission   |
| 896 | Engineers, Corps of, Civil  |
| 897 | Secretary of Defense, Office of the (all OSD appropriation symbols except 21-97*1087) |
| 898 | Secretary of Defense (Defense Assistance for Vietnam)                                 |
| 899 | All other Federal agencies outside DOD  |

**5-14. Reimbursements from non-Federal sources.** Collections from individuals, organizations, nonappropriated funds, and other miscellaneous activities for which reimbursements are required.

Source  
code

Source

|     |  |
|-----|--|
| 900 | Non-Federal Sources (Major Source Code)  |
| 904 | State and local units of Government. See AR 37-27.   |
| 905 | Foreign governments and International Organizations (Excludes Security Assistance Program)   |
| 910 | Nongovernmental agencies   |
| 915 | Nonappropriated fund activities  |
| 920 | National Red Cross   |
| 930 | Collections from individuals. (Includes collections for food cost and operating cost portions for meals served to authorized personnel and laundry services, except for standard payroll deductions by JUMPS-Army.) (Excludes all collections shown under other source codes.)                     |
| 932 | Laundry earnings transferred for collection by USAFAC.   |
| 936 | Recoveries by the Judge Advocate General of certain medical costs from third parties under the Federal Care Recovery Act 42 USC 2651-3 (AR 27-40) and the Federal Claims Collection Act of 1966, 31 USC 951-53 (AR 27-40). Collections will be credited to the appropriation current at that time. |
| 938 | Reimbursement for costs of travel, rewards, and expenses of prisoners and guard escorts for the pursuit, arrest, apprehension, and delivery of deserters, escaped military prisoners, and members absent without leave.  |
| 940 | Cash recoveries from sales and disposal of excess, surplus, and salvaged property. (To be used with those appropriation or fund accounts which are authorized to be credited locally with such collections.) See AR 37-108 and AR 37-151.  |
| 945 | Collections from US personnel which are properly credited to source code 940 but which enter the IBOP.   |
| 946 | Collections from all other sources which are properly credited to source code 940 but which enter the IBOP.  |
| 970 | Cash collections or voucher deductions for rental receipts from Capehart Housing occupied by civilians.  |
| 971 | Cash collections or voucher deductions for rental receipts derived from occupancy of Defense Housing (Title III).  |

- 973 Cash collections or voucher deductions for services (excluding rentals) furnished civilian occupants of family housing units.
- 979 Commissary store sales authorized individuals. Excludes collections for food cost and operating cost portions for meals served to authorized personnel.

**5-15. Collections made by Transportation Division, Army.** *a.* Collections made by the Transportation Division, US Army Finance and Accounting Center, Indianapolis, IN, for the value of property (except MAP property) lost or damaged by carriers will be coded 910. It will be credited to the specific fiscal station whose funds were charged for the purchase of such property. Collections applicable to 21X3970 Army Management Fund, 21X4991 Army Stock Fund, and 21X4992 Army Industrial Fund will also cite the appropriate 4-digit administrative limitation. The fiscal station number will be the number of the home office or the station number appearing on the report of survey.

*b.* Collections for MAP property will be accounted for in accordance with paragraph 3-2a(3)(b).

**5-16. Air Force reimbursement account codes.** For reimbursement account codes that apply to the Air Force, see Air Force Fiscal Code, AFM 170-7. Copies of the Air Force fiscal code may be obtained from the US Army AG Publication Center, 2800 Eastern Boulevard, Baltimore, MD 21220, in accordance with DA Form 12-9 requirements for Financial Administration.

## CHAPTER 6

## OPERATING AGENCIES AND ACCOUNTS OFFICES

**6-1. Purpose of codes.** The codes are designations assigned to various commands, headquarters, or agencies. They provide a ready means of consolidating fiscal data for budgetary analysis.

**6-2. HQDA operating agency.** COA is the operating agency for HQDA.

| <i>Code</i> | <i>Agency</i>   |
|-------------|---|
| COA         | Headquarters, Department of the Army, Office of Comptroller Washington DC 20310 |

**6-3. Special operating agency.** Special operating agencies and their codes are listed below.

| <i>Code</i> | <i>Agency</i>  |
|-------------|--|
| 600         | Headquarters, US Army Material Development and Readiness Command, 5001 Eisenhower Ave., Alexandria, VA 22333 |
| A00         | Headquarters, US Army Communications Command, ATTN: CC-OC-FOA, Fort Huachuca, AZ 85613                       |

**6-4. General operating agency.** General operating agencies and their codes are listed below.

| <i>Code</i> | <i>Agency</i>  | <i>Accounts<br/>Office No.</i> |
|-------------|--|--------------------------------|
| 01          | Deputy Chief of Staff for Personnel, US Army, WASH DC 20310 . . . . .  | 01                             |
| 03          | Headquarters, US Army Communications Command, ATTN: CC-OC-FOA-GOA, Fort Huachuca, AZ 85613 . . . . .                 | 03                             |
| 06          | Surgeon General, Office of The, Office of the Comptroller, The Pentagon, WASH DC 20310 . . . . .                     | 74                             |
| 08          | Engineers, Office of the Chief of, Forrestal Bldg., WASH DC 20314 . . . . .  | 08                             |
| 11          | Adjutant General, Office of The, Office of the Comptroller, WASH DC 20310 . . . . .                                  | 01                             |
| 12          | Office of the Assistant Chief of Staff, Intelligence, US Army, The Pentagon, WASH DC 20310 . . . . .                 | 01                             |
| 13          | Office, Chief of Staff, US Army, The Pentagon, WASH DC 20310 . . . . .   | 01                             |
| 16          | Director, National Security Agency, Finance and Accounts Office, 9800 Savage Road, Fort Meade, MD 20755 . . . . .    | 16                             |
| 17          | US Military Academy, West Point, NY 10996 . . . . .  | 01                             |
| 18          | National Guard Bureau, Department of the Army, ATTN: NGB-ARC-A, Room 2D400, The Pentagon, WASH DC 20310 . . . . .    | 18                             |
| 20          | Director of Accounting Operations, US Army Finance and Accounting Center, Dept 130, Indianapolis, IN 46249 . . . . . | 01                             |
| 21          | US Army Criminal Investigation Command (USACIDC), WASH DC 20315 . . . . .  | 01                             |
| 22          | Office, Secretary of the Army, Management Office, The Pentagon, WASH DC 20310 . . . . .                              | 01                             |
| 24          | National War College, Fort Lesley J. McNair, WASH DC 20319 (Restricted to FY 76 and prior accounts) . . . . .        | 01                             |
| 25          | US Army Intelligence and Security Command, ATTN: IRAM-F, Arlington Hall Station, Arlington, VA 22212 . . . . .       | 25                             |
| 28          | National Defense University, Fort Lesley J. McNair, WASH DC 20319 . . . . .  | 01                             |
| 32          | Commander, US Army Finance and Accounting Center, ATTN: FINCA-I, Indianapolis, IN 46249 . . . . .                    | 01                             |
| 35          | Military Traffic Management Command, WASH DC 20315 . . . . .   | 01                             |
| 36          | US Army Ballistic Missile Defense Program Manager, P.O. Box 1500, ATTN: SSC-P, Huntsville, AL 35807 . . . . .        | 63                             |

| Code | Agency   | Accounts Office No. |
|------|--|---------------------|
| 38   | Headquarters, US Army Recruiting Command, Fort Sheridan, IL 60037 . . . . .  | 38                  |
| 40   | Headquarters, US Army Military District of Washington, WASH DC 20315 . . . . .   | 01                  |
| 49   | Defense Logistics Agency, Cameron Station, Alexandria, VA 22314 (For applicable DSA activity code 51 XX—(see chap. 10)) . . . . .        | 49                  |
| 57   | Headquarters, US Army Training and Doctrine Command (TRADOC), Fort Monroe, VA 23651 . . . . .  | 57                  |
| 6A   | US Army Materiel Development and Readiness Command, 5001 Eisenhower Avenue, Alexandria, VA 22333 . . . . .                               | 6A                  |
| 6B   | US Army Troop Support and Aviation Materiel Readiness Command, ATTN: DRSTS-CFG (1), 4300 Goodfellow Blvd., St. Louis, MO 63120 . . . . . | 6C                  |
| 6C   | US Army Troop Support and Aviation Materiel Readiness Command, ATTN: DRSTS-CFG (1), 4300 Goodfellow Blvd., St. Louis, MO 63120 . . . . . | 6C                  |
| 6D   | US Army Tank Automotive Materiel Readiness Command, Warren, MI 48090 . . . . .   | 6D                  |
| 6F   | US Army Aviation Research and Development Command, P.O. Box 209, St. Louis, MO 63166 . . . . .   | 6C                  |
| 6G   | US Army Tank-Automotive Research and Development Command, Warren, MI 48090 . . . . .   | 6D                  |
| 6H   | US Army Communications Research and Development Command, Fort Monmouth, NJ 07703 . . . . .   | 62                  |
| 6J   | US Army Missile Research and Development Command, Redstone Arsenal, AL 35809 . . . . .   | 63                  |
| 6K   | US Army Armament Research and Development Command, Dover, NJ 07801 . . . . .   | 65                  |
| 6L   | US Army Electronic Research and Development Command, 2800 Powder Mill Rd, Adelphi, MD 20783 . . . . .                                    | 6A                  |
| 6M   | US Army Mobility Equipment Research and Development Command, Fort Belvoir, VA 22060 . . . . .  | 6A                  |
| 6N   | US Army Natick Research and Development Command, Kansas St., Natick, MA 01760 . . . . .  | 6A                  |
| 6P   | US Army Depot Systems Command, Chambersburg, PA 17201 . . . . .  | 6A                  |
| 6R   | US Army International Logistics Command, New Cumberland, PA 17070 . . . . .  | 6A                  |
| 62   | US Army Communications and Electronics Materiel Readiness Command, Fort Monmouth, NJ 07703 . . . . .                                     | 62                  |
| 63   | US Army Missile Command, Redstone Arsenal, AL 35809 . . . . .  | 63                  |
| 65   | US Army Armament Materiel Readiness Command, ATTN: DRSAR-CPF-O, Rock Island Arsenal, Rock Island, IL 61201 . . . . .                     | 65                  |
| 67   | US Army Test and Evaluation Command, Aberdeen Proving Ground, MD 21005 . . . . .   | 67                  |
| 71   | Commander, Naval Facilities Engineering Command Hqs., ATTN: Code 0142, 200 Stovall St., Alexandria, VA 22332 . . . . .                   | 71                  |
| 72   | Technical Research Institute, Andrews Air Force Base, MD 20311 . . . . .   | 72                  |
| 73   | US Army Computer Systems Command (USACSC), Fort Belvoir, VA 22060 . . . . .  | 01                  |
| 74   | US Army Health Services Command (HSCM-A), Fort Sam Houston, TX 78234 . . . . .   | 74                  |
| 75   | US Army Medical Research and Development Command (SGRD-RM), Fort Detrick, Frederick, MA 21701 . . . . .                                  | 75                  |
| 76   | Headquarters, US Army Forces Command (FORSCOM), ATTN: AFKO-FAO, Fort McPherson, GA 30330 . . . . .                                       | 76                  |
| 77   | Headquarters, US Army Japan, APO San Francisco 96343 . . . . .   | 01                  |
| 78   | Headquarters, US Army, Eighth (Korea) APO San Francisco 96301 . . . . .  | 01                  |
| 80   | Headquarters, US Army, Pacific, APO San Francisco 96558 (Restricted to FY 74 and prior accounts) . . . . .                               | 01                  |
| 82   | Headquarters, US Army Western Command, Fort Shafter, HI 96858 . . . . .  | 01                  |
| 89   | Headquarters, US Army Europe (USAREUR) and Seventh Army, APO New York 09403 . . . . .  | 87                  |
| 94   | Headquarters, US European Command, APO New York 09128 . . . . .  | 87                  |

| <i>Code</i>  | <i>Agency</i>  | <i>Accounts<br/>Office No.</i> |
|--|--|--------------------------------|
| 95   | Headquarters, US European Command, (USEUCOM MAP Control Branch), APO New York 09128. . . . .   | 87                             |
| A2   | Headquarters, 7th Signal Command, ATTN: CCN-COMPT-CA, Fort Ritchie, MD 21719   | A2                             |
| A3   | Headquarters, US Army Communications Command, ATTN: CC-OC-FOA-GOA, Fort Huachuca, AZ 85613 . . . . .   | A3                             |
| <b>6-5. Accounts offices.</b> The offices below are designated to perform the accounting and reporting function. |  |                                |
| <i>Code</i>  | <i>Office</i>  |                                |
| A2   | Headquarters, 7th Signal Command, ATTN: CCN-COMPT-CA, Fort Ritchie, MD 21719   |                                |
| A3   | Headquarters, US Army Communications Command, ATTN: CC-OC-FOA-GOA, Bldg 41412, Fort Huachuca, AZ 85613   |                                |
| 01   | Commander, US Army Finance and Accounting Center, ATTN: Dept 130, Indianapolis, IN 46249   |                                |
| 03   | Headquarters, US Army Communications Command, ATTN: CC-CD-FOA-GOA, Bldg 41412, Fort Huachuca, AZ 85613   |                                |
| 08   | Office of the Chief of Engineers, US Army Corps of Engineers, ATTN: DAEN-RMF-A, Forrestal Bldg WASH DC 20314                                     |                                |
| 16   | Director, National Security Agency, Finance and Accounts Office, 9800 Savage Road, Fort Meade, MD 20755  |                                |
| 18   | Chief, National Guard Bureau, ATTN: NGB-ARC-A, Room 2D400, The Pentagon, WASH DC 20310   |                                |
| 25   | Commander, US Army Intelligence and Security Command, ATTN: IRAM-F, Arlington Hall Station, Arlington, VA 22212                                  |                                |
| 38   | Commander, US Army Recruiting Command, Fort Sheridan IL 60037  |                                |
| 49   | Chief, DLA Central Accounts Office, ATTN: DASC-MC, Cameron Station, Alexandria, VA 22314   |                                |
| 57   | Headquarters, US Training and Doctrine Command (TRADOC), Fort Monroe, VA 23651   |                                |
| 6A   | Chief, LSSA Resources Data Analysis Division, Accounts Office, ATTN: DRXLS-LIRA, Tobyhanna Army Depot, Tobyhanna, PA 18466                       |                                |
| 6C   | Commander, US Army Troop Support and Aviation Materiel Readiness Command, ATTN: DRSTS-CFG (1), 4300 Goodfellow Blvd, St. Louis, MO 63120         |                                |
| 6D   | Commander, US Army Tank Automotive Materiel Command, FAO, Warren, MI, 48090  |                                |
| 62   | Commander, US Army Communications and Electronics Materiel Readiness Command, ATTN: GOA Accounts Office (DRSEL-CP-FA-H), Fort Monmouth, NJ 07703 |                                |
| 63   | Commander, US Army Missile Command, ATTN: DRSMI-FAO, Redstone Arsenal, AL 35809  |                                |
| 65   | Commander, US Army Armament Materiel Readiness Command, ATTN: DR SAR-CPF-O, Rock Island Arsenal, Rock Island, IL 61201                           |                                |
| 67   | Commander, US Army Test and Evaluation Command, ATTN: DRSTE-CPF, Aberdeen Proving Ground, MD 21005   |                                |
| 71   | Commander, Naval Facilities Engineering Command Headquarters, ATTN: 0142, 200 Stovall St., Alexandria, VA 22332                                  |                                |
| 72   | Chief, Technical Research Institute, Andrews Air Force Base, MD 20331  |                                |
| 74   | Commander, US Army Health Service Command (HSC-CM-A), Fort Sam Houston, TX 78234   |                                |
| 75   | Headquarters, US Army Medical Research and Development Command (SGRD-RM), Fort Detrick, Frederick, MD 21701                                      |                                |
| 76   | Headquarters, US Army Forces Command (FORSCOM), Fort McPherson, GA 30330   |                                |
| 87   | Headquarters, US Army Europe and Seventh Army, ATTN: AEAGF-FA, APO New York 09403  |                                |
| <b>6-6. Arbitrary operating agency.</b> The following operating agency codes will be used, as appropriate:       |  |                                |
| <i>Code</i>  |  |                                |
| 90   | Commander, US Army Finance and Accounting Center, ATTN: Dept. 130, Indianapolis, IN 46249 (AR 37-108, AR 37-151).                                |                                |

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*Code*

99 Commander, US Army Finance and Accounting Center, ATTN: Dept. 130, Indianapolis, IN 46249  
(Transactions for Others—Rejected).

Disbursements and collections by other departments will be coded as follows:

96—Department of State or others.

97—Department of the Air Force.

98—Department of the Navy.

## CHAPTER 7

### COUNTRY CODES AND OTHER RELATED CODES

**7-1. General.** This chapter contains the countries of the world (formerly referred to as Geopolitical) to be used in—

- a. The Military Assistance Grant Aid Program.
- b. The International Military Education and Training Program.
- c. The Foreign Military Sales Program.
- d. The International Balance of Payments Program.

**7-2. Applying the countries of the world codes to financial documents.** For transactions outside the United States, finance and accounting officers will follow the procedures in paragraphs 2-8 through 2-11 in applying the codes in table 7-1 to financial documents. See also table 7-2.

**Table 7-1. Countries of the world (arranged alphabetically by country).**

| <i>Countries</i>                                  | <i>Current code</i> | <i>Former code</i> |
|---|---------------------|--------------------|
| Afghanistan                                       | AF                  |                    |
| Albania   | AL                  |                    |
| Algeria   | AG                  |                    |
| American Samoa                                    | AQ                  |                    |
| Andorra   | AN                  |                    |
| Angola  | AO                  |                    |
| Anguilla  | AV                  |                    |
| Antarctica  | AY                  |                    |
| Antigua   | AC                  |                    |
| Argentina   | AR                  |                    |
| Australia   | AS, AT              |                    |
| Austria   | AU                  |                    |
| Bahamas, The                                      | BF                  |                    |
| Bahrain   | BA                  |                    |
| Bangladesh  | BG                  |                    |
| Barbados  | BB                  |                    |
| Belgium   | BE                  |                    |
| Belize  | BH                  |                    |
| Benin   | DM                  |                    |
| Bermuda   | BD                  |                    |
| Bhutan  | BT                  |                    |
| Bolivia   | BL                  |                    |
| Botswana  | BC                  |                    |
| Bouvetoya (formerly Bouvet Is.)                   | BV                  |                    |
| Brazil  | BR                  |                    |
| British Indian Ocean Territory                    | IO                  |                    |
| British Virgin Islands                            | VI                  |                    |
| Brunei  | BX                  |                    |
| Bulgaria  | BU                  |                    |
| Burma   | BM                  |                    |
| Burundi   | BY                  |                    |
| Cambodia  | CB                  |                    |
| Cameroon  | CM                  |                    |
| Canada  | CA, CN              |                    |
| Canal Zone  | PQ                  |                    |
| Canton and Enderbury Islands                      | EQ                  |                    |
| Cape Verde, Republic of (formerly Cape Verde Is.) | CV                  |                    |
| Cayman Islands                                    | CJ                  |                    |

| <i>Countries</i>  | <i>Current<br/>code</i> | <i>Former<br/>code</i> |
|---|-------------------------|------------------------|
| Central African Empire (formerly Central African Republic)  | CT                      |                        |
| Chad  | CD                      |                        |
| Chile   | CI                      |                        |
| China (formerly China, Peoples Republic of)                 | CH                      |                        |
| China (Taiwan) (formerly China, Republic of)                | TW                      |                        |
| Christmas Island  | KT                      |                        |
| Cocos (Keeling) Islands (formerly Cocos Is. Indian Ocean)   | CK                      |                        |
| Colombia  | CO                      |                        |
| Comoros (formerly Comoro Is.)                               | CP                      | CN                     |
| Congo (formerly Brazzaville)                                | CF                      |                        |
| Cook Islands  | CW                      |                        |
| Costa Rica  | CS                      |                        |
| Cuba  | CU                      |                        |
| Cyprus  | CY                      |                        |
| Czechoslovakia  | CZ                      |                        |
| Denmark   | DA, DE                  |                        |
| Djibouti (formerly French Territory of Afars and Issas)     | DJ                      |                        |
| Dominica  | DO                      |                        |
| Dominican Republic  | DR                      |                        |
| Ecuador   | EC                      |                        |
| Egypt   | EG                      |                        |
| El Salvador   | ES                      |                        |
| Equatorial Guinea   | EK                      |                        |
| Ethiopia  | ET                      |                        |
| Falkland Islands (Islas Malvinas)                           | FA                      |                        |
| Faroe Islands   | FO                      |                        |
| Fiji  | FJ                      |                        |
| Finland   | FI                      |                        |
| France  | FR                      |                        |
| French Guiana   | FG                      |                        |
| French Polynesia  | FP                      |                        |
| French Southern and Antarctic Lands                         | FS                      |                        |
| French Territory of Afars and Issas                         | Deleted                 | FT                     |
| Gabon   | GB                      |                        |
| Gambia, The   | GA                      |                        |
| Gaza Strip  | GZ                      |                        |
| Germany, Berlin   | BZ                      |                        |
| Germany (Bonn)  | GY                      |                        |
| Germany, Federal Republic of                                | GE                      |                        |
| German Democratic Republic (formerly Germany, Soviet Zn of) | GC                      |                        |
| Ghana   | GH                      |                        |
| Gibraltar   | GI                      |                        |
| Gilbert Islands   | GS                      |                        |
| Greece  | GR                      |                        |
| Greenland   | GL                      |                        |
| Grenada   | GJ                      |                        |
| Guadeloupe  | GP                      |                        |
| Guam  | GQ                      |                        |
| Guatemala   | GT                      |                        |
| Guinea  | GV                      |                        |
| Guinea-Bissau (formerly Portuguese Guinea)                  | PU                      |                        |
| Guyana  | GU                      |                        |
| Haiti   | HA                      |                        |
| Heard Island and McDonald Islands                           | HM                      |                        |
| Honduras  | HO                      |                        |
| Hong Kong   | HK                      |                        |
| Hungary   | HU                      |                        |
| Iceland   | IC, IL                  |                        |
| India   | IN                      |                        |

| <i>Countries</i>  | <i>Current code</i> | <i>Former code</i> |
|---|---------------------|--------------------|
| Indonesia . . . . .   | ID                  |                    |
| Iran . . . . .  | IR                  |                    |
| Iraq . . . . .  | IZ, IQ              |                    |
| Iraq—Saudia Arabia Neutral Zone . . . . .                               | IY                  |                    |
| Ireland . . . . .   | EI                  |                    |
| Israel . . . . .  | IS                  |                    |
| Italy . . . . .   | IT                  |                    |
| Ivory Coast . . . . .   | IV                  |                    |
| Jamaica . . . . .   | JM                  |                    |
| Japan . . . . .   | JA                  |                    |
| Johnston Atoll . . . . .  | JQ                  |                    |
| Jordan . . . . .  | JO                  |                    |
| Kenya . . . . .   | KE                  |                    |
| Korea, Democratic Peoples Republic of (formerly Korea, North) . . . . . | KN                  |                    |
| Korea, Republic of . . . . .  | KS                  |                    |
| Kuwait . . . . .  | KU                  |                    |
| Laos . . . . .  | LA                  |                    |
| Lebanon . . . . .   | LE                  |                    |
| Lesotho . . . . .   | LT                  |                    |
| Liberia . . . . .   | LI                  |                    |
| Libya . . . . .   | LY                  |                    |
| Liechtenstein . . . . .   | LS                  |                    |
| Luxembourg . . . . .  | LU, LX              |                    |
| Macao . . . . .   | MC                  |                    |
| Madagascar (formerly Malagasy Republic) . . . . .                       | MA                  |                    |
| Malawi . . . . .  | MI                  |                    |
| Malaysia . . . . .  | MY, MF              |                    |
| Maldives . . . . .  | MV                  |                    |
| Mali . . . . .  | ML, RM              |                    |
| Malta . . . . .   | MT                  |                    |
| Martinique . . . . .  | MB                  |                    |
| Mauritania . . . . .  | MR                  |                    |
| Mauritius . . . . .   | MP                  |                    |
| Mexico . . . . .  | MX                  |                    |
| Midway Islands . . . . .  | MQ                  |                    |
| Monaco . . . . .  | MN                  |                    |
| Mongolia . . . . .  | MG                  |                    |
| Montserrat . . . . .  | MH                  |                    |
| Morocco . . . . .   | MO                  |                    |
| Mozambique . . . . .  | MZ                  |                    |
| Namibia (formerly South-West Africa) . . . . .                          | WA                  |                    |
| Nauru . . . . .   | NR                  |                    |
| Navassa Island . . . . .  | BQ                  |                    |
| Nepal . . . . .   | NP                  |                    |
| Netherlands . . . . .   | NL, NE              |                    |
| Netherlands Antilles . . . . .  | NA                  |                    |
| New Caledonia . . . . .   | NC                  |                    |
| New Hebrides . . . . .  | NH                  |                    |
| New Zealand . . . . .   | NZ                  |                    |
| Nicaragua . . . . .   | NU                  |                    |
| Niger . . . . .   | NG, NK              |                    |
| Nigeria . . . . .   | NI                  |                    |
| Niue . . . . .  | NJ                  |                    |
| Norfolk Island . . . . .  | NF                  |                    |
| Norway . . . . .  | NO                  |                    |
| Oman . . . . .  | MU                  |                    |
| Pakistan . . . . .  | PK                  |                    |
| Panama . . . . .  | PN                  |                    |
| Papua New Guinea . . . . .  | PP                  |                    |

| <i>Countries</i>   | <i>Current code</i> | <i>Former code</i> |
|--|---------------------|--------------------|
| Paracel Islands.....   | PF                  |                    |
| Paraguay.....  | PA                  |                    |
| Peru.....  | PE                  |                    |
| Philippines.....   | RP, PI              |                    |
| Pitcairn.....  | PC                  |                    |
| Poland.....  | PL                  |                    |
| Portugal.....  | PO, PT              |                    |
| Puerto Rico.....   | RQ                  |                    |
| Quator.....  | QA                  |                    |
| Reunion.....   | RE                  |                    |
| Romania.....   | RO                  |                    |
| Rwanda.....  | RW                  |                    |
| St. Christopher-Nevis-Anguilla.....                              | SC                  |                    |
| St. Helena.....  | SH                  |                    |
| St. Lucia.....   | ST                  |                    |
| St. Pierre and Miquelon.....                                     | SB                  |                    |
| St. Vincent.....   | VC                  |                    |
| San Marino.....  | SM                  |                    |
| Sao Tome and Principe.....                                       | TP                  |                    |
| Saudi Arabia.....  | SA, SR              |                    |
| Saudi Arabia National Guard.....                                 | SI                  |                    |
| Senegal.....   | SG, SK              |                    |
| Seychelles.....  | SE                  |                    |
| Sierra Leone.....  | SL                  |                    |
| Singapore.....   | SN                  |                    |
| Solomon Islands (formerly British Solomon Islands).....          | BP                  |                    |
| Somalia.....   | SO                  |                    |
| South Africa.....  | SF, UA              |                    |
| South-West Africa.....   | Deleted             | WA                 |
| Southern Rhodesia.....   | RH                  |                    |
| Spain.....   | SP                  |                    |
| Spratly Islands.....   | PG                  |                    |
| Sri Lanka (formerly Ceylon).....                                 | CE                  |                    |
| Sudan.....   | SU                  |                    |
| Surinam.....   | NS                  |                    |
| Svalbard and Jan Mayen.....                                      | JS                  |                    |
| Swaziland.....   | WZ                  |                    |
| Sweden.....  | SW                  |                    |
| Switzerland.....   | SZ                  |                    |
| Syria.....   | SY                  |                    |
| Tanzania, United Republic of (formerly Tanzania).....            | TZ                  |                    |
| Thailand.....  | TH                  |                    |
| Togo.....  | TO                  |                    |
| Tokelau Islands.....   | TL                  |                    |
| Tonga.....   | TN                  |                    |
| Trinidad and Tobago.....   | TD                  |                    |
| Trust Territory of the Pacific Islands.....                      | TQ                  |                    |
| Tunisia.....   | TS, TU              |                    |
| Turkey.....  | TK                  | TU                 |
| Turks and Caicos Islands.....                                    | TM                  | TK                 |
| Tuvalu (formerly Gilbert and Ellice Islands).....                | TV                  |                    |
| Uganda.....  | UG                  |                    |
| Union of Soviet Socialist Republics (formerly Soviet Union)..... | UR                  |                    |
| United Arab Emirates.....  | TC                  |                    |
| United Kingdom.....  | UK                  |                    |
| United States.....   | US                  |                    |
| United States Misc. Pacific Islands.....                         | IF                  | IQ                 |
| Upper Volta.....   | UV                  |                    |
| Uruguay.....   | UY                  |                    |

| <i>Countries</i>  | <i>Current code</i> | <i>Former code</i> |
|---|---------------------|--------------------|
| Vatican City  | VT                  |                    |
| Venezuela   | VE                  |                    |
| Vietnam   | VM, VS              |                    |
| Virgin Islands of the US (formerly Virgin Islands)            | VQ                  |                    |
| Wake Islands  | WQ                  |                    |
| Wallis and Futuna   | WF                  |                    |
| Western Sahara  | WI                  | WH                 |
| Western Samoa   | WS                  |                    |
| Yemen (Aden) (formerly Yemen, Peoples Democratic Republic of) | YS                  |                    |
| Yemen (Sana) (formerly Yemen Arab Republic)                   | YE                  |                    |
| Yugoslavia  | YO, YU              |                    |
| Zaire   | CG, CX              |                    |
| Zambia  | ZA                  |                    |

Table 7-2. Countries of the world. (Arranged alphabetically by code.)

| <i>Current code</i> | <i>Countries</i>        | <i>Former code</i> |
|---------------------|-------------------------|--------------------|
| AC                  | Antigua                 |                    |
| AF                  | Afghanistan             |                    |
| AG                  | Algeria                 |                    |
| AL                  | Albania                 |                    |
| AN                  | Andorra                 |                    |
| AO                  | Angola                  |                    |
| AQ                  | American Samoa          |                    |
| AR                  | Argentina               |                    |
| AS, AT              | Australia               |                    |
| AU                  | Austria                 |                    |
| AV                  | Anguilla                |                    |
| AY                  | Antarctica              |                    |
| BA                  | Bahrain                 |                    |
| BB                  | Barbados                |                    |
| BC                  | Botswana                |                    |
| BD                  | Bermuda                 |                    |
| BE                  | Belgium                 |                    |
| BF                  | The Bahamas             |                    |
| BG                  | Bangladesh              |                    |
| BH                  | Belize                  |                    |
| BL                  | Bolivia                 |                    |
| BM                  | Burma                   |                    |
| BP                  | Solomon Islands         |                    |
| BQ                  | Navassa Island          |                    |
| BR                  | Brazil                  |                    |
| BT                  | Bhutan                  |                    |
| BU                  | Bulgaria                |                    |
| BV                  | Bouvetoya               |                    |
| BX                  | Brunei                  |                    |
| BY                  | Burundi                 |                    |
| BZ                  | Germany, Berlin         |                    |
| CA, CN              | Canada                  |                    |
| CB                  | Cambodia                |                    |
| CD                  | Chad                    |                    |
| CE                  | Sri Lanka               |                    |
| CF                  | Congo                   |                    |
| CG, CX              | Zaire                   |                    |
| CH                  | China                   |                    |
| CI                  | Chile                   |                    |
| CJ                  | Cayman Islands          |                    |
| CK                  | Cocos (Keeling) Islands |                    |

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| Current code         | Countries                           | Former code |
|----------------------|-------------------------------------|-------------|
| CM.....              | Cameroon                            |             |
| CO.....              | Colombia                            |             |
| CP.....              | Comoros (formerly Comoro Is.)       | CN          |
| CS.....              | Costa Rica                          |             |
| CT.....              | Central African Empire              |             |
| CU.....              | Cuba                                |             |
| CV.....              | Cape Verde, Republic of             |             |
| CW.....              | Cook Islands                        |             |
| CY.....              | Cyprus                              |             |
| CZ.....              | Czechoslovakia                      |             |
| DA, DE.....          | Denmark                             |             |
| DJ.....              | Djibouti                            |             |
| DM.....              | Benin                               |             |
| DO.....              | Dominica                            |             |
| DR.....              | Dominican Republic                  |             |
| EC.....              | Ecuador                             |             |
| EG.....              | Egypt                               |             |
| EI.....              | Ireland                             |             |
| EK.....              | Equatorial Guinea                   |             |
| EQ.....              | Canton and Enderbury Islands        |             |
| ES.....              | El Salvador                         |             |
| ET.....              | Ethiopia                            |             |
| FA.....              | Falkland Islands (Islas Malvinas)   |             |
| FG.....              | French Guiana                       |             |
| FI.....              | Finland                             |             |
| FJ.....              | Fiji                                |             |
| FO.....              | Faroe Islands                       |             |
| FP.....              | French Polynesia                    |             |
| FR.....              | France                              |             |
| FS.....              | French Southern and Antarctic Lands |             |
| <b>Deleted</b> ..... | French Territory of Afars and Issas |             |
| GA.....              | The Gambia                          |             |
| GB.....              | Gabon                               |             |
| GC.....              | German Democratic Republic          |             |
| GE.....              | Germany, Federal Republic of        |             |
| GH.....              | Ghana                               |             |
| GI.....              | Gibraltar                           |             |
| GJ.....              | Grenada                             |             |
| GL.....              | Greenland                           |             |
| GP.....              | Guadeloupe                          |             |
| GQ.....              | Guam                                |             |
| GR.....              | Greece                              |             |
| GS.....              | Gilbert Islands                     |             |
| GT.....              | Guatemala                           |             |
| GU.....              | Guyana                              | GY          |
| GV.....              | Guinea                              |             |
| GY.....              | Germany (Bonn)                      |             |
| GZ.....              | Gaza Strip                          |             |
| HA.....              | Haiti                               |             |
| HK.....              | Hong Kong                           |             |
| HM.....              | Heard Island and McDonald Islands   |             |
| HO.....              | Honduras                            |             |
| HU.....              | Hungary                             |             |
| IC, IL.....          | Iceland                             |             |
| ID.....              | Indonesia                           |             |
| IF.....              | United States Misc. Pacific Islands | IQ          |
| IN.....              | India                               |             |
| IO.....              | British Indian Ocean Territory      |             |
| IR.....              | Iran                                |             |

| <i>Current<br/>code</i> | <i>Countries</i>                        | <i>Former<br/>code</i> |
|-------------------------|---|------------------------|
| IS.....                 | Israel                                  |                        |
| IT.....                 | Italy                                   |                        |
| IV.....                 | Ivory Coast                             |                        |
| IY.....                 | Iraq-Saudi Arabia Neutral Zone          |                        |
| IZ, IQ.....             | Iraq                                    |                        |
| JA.....                 | Japan                                   |                        |
| JM.....                 | Jamaica                                 |                        |
| JO.....                 | Jordan                                  |                        |
| JQ.....                 | Johnston Atoll                          |                        |
| JS.....                 | Svalbard and Jan Mayen                  |                        |
| JE.....                 | Kenya                                   |                        |
| KN.....                 | Korea, Democratic Peoples Republic of   |                        |
| KS.....                 | Korea, Republic of                      |                        |
| KT.....                 | Christmas Island                        |                        |
| KU.....                 | Kuwait                                  |                        |
| LA.....                 | Laos                                    |                        |
| LE.....                 | Lebanon                                 |                        |
| LI.....                 | Liberia                                 |                        |
| LS.....                 | Liechtenstein                           |                        |
| LT.....                 | Lesotho                                 |                        |
| LU, LX.....             | Luxembourg                              |                        |
| LY.....                 | Libya                                   |                        |
| MA.....                 | Madagascar (formerly Malagasy Republic) |                        |
| MB.....                 | Martinique                              |                        |
| MC.....                 | Macao                                   |                        |
| MG.....                 | Mongolia                                |                        |
| MH.....                 | Montserrat                              |                        |
| MI.....                 | Malawi                                  |                        |
| ML, RM.....             | Mali                                    |                        |
| MN.....                 | Monaco                                  |                        |
| MO.....                 | Morocco                                 |                        |
| MP.....                 | Mauritius                               |                        |
| MQ.....                 | Midway Islands                          |                        |
| MR.....                 | Mauritania                              |                        |
| MT.....                 | Malta                                   |                        |
| MU.....                 | Oman                                    |                        |
| MV.....                 | Maldives                                |                        |
| MX.....                 | Mexico                                  |                        |
| MY, FM.....             | Malaysia                                |                        |
| MZ.....                 | Mozambique                              |                        |
| NA.....                 | Netherlands Antilles                    |                        |
| NC.....                 | New Caledonia                           |                        |
| NF.....                 | Norfolk Island                          |                        |
| NG, NK.....             | Niger                                   |                        |
| NH.....                 | New Hebrides                            |                        |
| NI.....                 | Nigeria                                 |                        |
| NJ.....                 | Niue                                    |                        |
| NL, NE.....             | Netherlands                             | NE                     |
| NO.....                 | Norway                                  |                        |
| NP.....                 | Nepal                                   |                        |
| NR.....                 | Nauru                                   |                        |
| NS.....                 | Surinam                                 |                        |
| NU.....                 | Nicaragua                               |                        |
| NZ.....                 | New Zealand                             |                        |
| PA.....                 | Paraguay                                |                        |
| PC.....                 | Pitcairn                                |                        |
| PE.....                 | Peru                                    |                        |
| PF.....                 | Paracel Islands                         |                        |
| PG.....                 | Spratly Islands                         |                        |

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| <i>Current<br/>code</i> | <i>Countries</i>  | <i>Former<br/>code</i> |
|-------------------------|---|------------------------|
| PK.....                 | Pakistan  |                        |
| PL.....                 | Poland  |                        |
| PN.....                 | Panama  |                        |
| PO, PT.....             | Portugal  |                        |
| PP.....                 | Papua New Guinea  |                        |
| PQ.....                 | Canal Zone  |                        |
| PU.....                 | Guinea-Bissau (formerly Portuguese Guinea)                  |                        |
| QA.....                 | Quator  |                        |
| RE.....                 | Reunion   |                        |
| RH.....                 | Southern Rodesia  |                        |
| RO.....                 | Romania   |                        |
| RP, PI.....             | Philippines   |                        |
| RQ.....                 | Puerto Rico   |                        |
| RW.....                 | Rwanda  |                        |
| SA, SR.....             | Saudia Arabia   |                        |
| SB.....                 | St. Pierre and Miquelon                                     |                        |
| SC.....                 | St. Christopher-Nevis-Anguilla                              |                        |
| SE.....                 | Seychelles  |                        |
| SF, UA.....             | South Africa  |                        |
| SG, SK.....             | Senegal   |                        |
| SH.....                 | St. Helena  |                        |
| SI.....                 | Saudia Arabia National Guard                                |                        |
| SL.....                 | Sierra Leone  |                        |
| SM.....                 | San Marino  |                        |
| SN.....                 | Singapore   |                        |
| SO.....                 | Somalia   |                        |
| SP.....                 | Spain   |                        |
| ST.....                 | St. Lucia   |                        |
| SU.....                 | Sudan   |                        |
| SW.....                 | Swedan  |                        |
| SY.....                 | Syria   |                        |
| SZ.....                 | Switzerland   |                        |
| TC.....                 | United Arab Emirates  |                        |
| TD.....                 | Trinidad and Tobago   |                        |
| TH.....                 | Thailand  |                        |
| TK.....                 | Turkey  | TU                     |
| TL.....                 | Tokelau Islands   |                        |
| TM.....                 | Turks and Caicos Islands                                    | TK                     |
| TN.....                 | Tonga   |                        |
| TO.....                 | Togo  |                        |
| TP.....                 | Sao Tome and Principe                                       |                        |
| TQ.....                 | Trust Territory of the Pacific Islands                      |                        |
| TS, TU.....             | Tunisia   |                        |
| TV.....                 | Tuvalu  |                        |
| TW.....                 | China (Taiwan)  |                        |
| TZ.....                 | Tanzania, United Republic of                                |                        |
| UG.....                 | Uganda  |                        |
| UK.....                 | United Kingdom  |                        |
| UR.....                 | Union of Soviet Socialist Republics (formerly Soviet Union) |                        |
| US.....                 | United States   |                        |
| UV.....                 | Upper Volta   |                        |
| UY.....                 | Uruguay   |                        |
| VC.....                 | St. Vincent   |                        |
| VE.....                 | Venezuela   |                        |
| VI.....                 | British Virgin Islands                                      |                        |
| VM, VS.....             | Vietnam   |                        |
| VQ.....                 | Virgin Islands of the US                                    |                        |
| VT.....                 | Vatican City  |                        |
| WA.....                 | Namibia (formerly South-West Africa)                        |                        |

| <i>Current code</i> | <i>Countries</i>  | <i>Former code</i> |
|---------------------|-------------------|--------------------|
| WF .....            | Wallis and Futuna |                    |
| WI .....            | Western Sahara    | WH                 |
| WQ .....            | Wake Island       |                    |
| WS .....            | Western Samoa     |                    |
| WZ .....            | Swaziland         |                    |
| YE .....            | Yemen (Sana)      |                    |
| YO, YU .....        | Yugoslavia        |                    |
| YS .....            | Yemen (Aden)      |                    |
| ZA .....            | Zambia            |                    |

*Note.* An alphabetical cross-reference of world entries or de facto political relationships is in part III, appendix A, AR 18-12-10.

### 7-3. List of International Organization codes. See table 7-3.

**Table 7-3. International Organization Codes.**

| <i>Organization</i>  | <i>Code</i> |
|--|-------------|
| Africa Region .....  | R6          |
| American Republics Region .....  | R5          |
| Central Treaty Organization (CENTO) .....  | T3          |
| Crown Agent .....  | C2          |
| Department of Defense (Worldwide) .....  | 00          |
| East Asia Pacific Region .....   | R4          |
| Europe Region .....  | R2          |
| F104 G MAP Spares Depot—Sacramento Air Materiel Area .....                             | M4          |
| International Civil Aviation Organization (ICAO) .....                                 | T7          |
| International Civil Defense Organization (ICDO) .....                                  | T8          |
| International Commission for Supervisors and Control Laos (ICC) .....                  | C1          |
| MAP Owned Materiel (MAPOM) .....   | M3          |
| MAP Prop. Sales and Disp. (MAPSAD) .....   | M2          |
| NAMSA F-104 Procurement Center .....   | K2          |
| NATO (NSSMS) .....   | N1          |
| NATO Headquarters Supreme Allied Commanders Atlantic .....                             | N6          |
| NATO Infrastructure .....  | N5          |
| NATO Integrated Communications System Management Agency (NICSMA) .....                 | K4          |
| NATO Maintenance and Supply Organization (NAMSA) .....                                 | N4          |
| NATO Missile Firing Installation (NAMFI) .....   | N9          |
| NATO Multi-Role Combat Aircraft (MRCA) Development and Production Agency (NAMMA) ..... | K3          |
| NATO Mutual Weapon's Development Program (MWDP) .....                                  | N8          |
| NATO Seasparrow Project .....  | N3          |
| NATO Weapons Production Logistics Organization (NHPL0) .....                           | N7          |
| Near East and South Asia (NESAs) Region .....  | R3          |
| North Atlantic Treaty Organization (NATO) .....  | N2          |
| Organization of American States (OAS) .....  | A1          |
| South East Asia Treaty Organization (SEATO) .....                                      | T4          |
| Supreme Headquarters, Allied Powers, Europe (SHAPE) .....                              | A2          |
| United Nations (UN) .....  | T9          |
| United Nations Truce Supervision—Palestine (UNTSO) .....                               | U1          |
| US Army Depot Command, Japan .....   | D4          |

### 7-4. Supplemental code. The applicable codes below will be included on financial documents and records for transactions entering IBOP. For further explanation of the codes, see AR 37-109.

| <i>Code</i> | <i>Description</i>  |
|-------------|---|
|             | <i>Supplemental codes</i>   |
| 1           | Total amounts of pay checks mailed to United States address.  |
| 2           | Returns to the United States of US end products.  |
| 3           | Returns to the United States of US services.  |
| 4           | Returns to the United States of US transportation.  |
| 5           | Receipts arising from barter agreement with Commodity Credit Corp (CCC). Identify with Country Code WW. |
| 6           | Amount of allotments deducted and treated as droppage on military personnel payroll vouchers.           |
|             | <i>Special data codes</i>   |
| A           | Payments made to US contractors.  |

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| <i>Code</i> | <i>Description<br/>Supplemental codes</i>   |
|-------------|---|
| B           | Payments to Air Force personnel (citing Air Force funds only).                          |
| F           | Payments made to foreign contractors.   |
| H           | Expenditures applicable to International Military Headquarters incurred with OMA funds. |

## CHAPTER 8

### OTHER FINANCIAL CODES

**8-1. Project accounts to be used with any appropriation.** *a.* The project account numbers below will be used with any appropriation as applicable:

- 925 Advances from military appropriations to be used in purchasing guaranteed portions of loans (EO 10480, 15 August 1953, amended by EO 10489, 10537, 10574, 10662, 10773, 10819, 11051, 11062).
- 930 Advances to travelers. Advances to finance travel expenses and shipment of household goods, except industrial fund employees (chap. 5, AR 37-108).
- 942 Advance payments to contractors from Army funds, or from funds transferred to Army by other Government agencies (chap. 5, AR 37-108).
- 943 Army Industrial Fund. Recovery of excess charges (i.e., transportation charges).
- 944 Advance payments from Army funds to US Government agencies outside the DOD for materiel or services (chap. 2, AR 37-27).
- 945 Advances received from non-Federal sources and Security Assistance Accounting Center (SAAC).
- 946 Advances received from other Government agencies.
- 947 Advances of pay to local national employees from Army funds.
- 950 Advances paid to or received from Army funds. Applicable only to advances made or received under special authorization received from DA (chap. 5, AR 37-108).
- 951 Operation and Maintenance, Army
- 952 Procurement Appropriations 2031, 2032, 2033, 2034 and 2035.
- 953 Research, Development, Test and Evaluation, Army
- 954 Military Construction, Army
- 955 Army Stock Fund
- 956 Army Industrial Fund
- 957 Marine Corps
- 958 Department of the Navy
- 959 Department of the Air Force
- 960 Collections from ocean carriers for Government property lost, damaged, or destroyed, and from stevedoring contractors for losses incident to the loading or discharge of cargo at Army Terminals. (The complete accounting classification will be used; however, when it is not readily obtainable, S99999 may be used with P0960). (For use by US Army terminals only.)
- 970 Advances to Armed Forces of Friendly Foreign Nations (sec V, chap. 5, AR 37-108).
- 975 Advances received by US Army from Friendly Foreign Nations (sec V, chap. 5, AR 37-108).
- 999 Rejected Data and Progress Payments, applicable to Procurement Appropriations only.

*b.* The above project numbers will be prefixed with "AA0" (third position numeric zero) on financial documents, records, and reports for the appropriations below.

- (1) Operation and Maintenance, Army (OMA);
- (2) Operation and Maintenance, Army Reserve, (OMAR); and
- (3) Research, Development, Test and Evaluation, Army (RDTE).

*c.* For the Procurement appropriations (21\*2031, 21\*2032, 21\*2033, 21\*2034 and 21\*2035), the project accounts in *a* above will be preceded with 1, 2, 3, 4, or 5, as applicable.

**8-2. Undistributed Transactions Account.** Installation and operating agencies will use account "996600" (last two positions-numeric zero) in reporting undistributed cash transactions.

**8-3. Project Accounts, Military Personnel Compensation.** For specific accounting classifications, see the AR 37-100-XX series.

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**8-4. Undistributed "M" account transactions.** Account 9977 will be used to report all "M" account transactions which are not otherwise identified with a special project account for the issuance or receipt of an advance. (Account 997700 will be used when 6-position project codes are used in records and reports.) This account will be used to report the difference between the total "M" account transactions and those identified to an advance special project code.

## CHAPTER 9

## RECEIPT, APPROPRIATIONS, AND OTHER FUND ACCOUNTS

**9-1. General.** This chapter outlines receipt, appropriation, and other fund accounts to be used in classifying receipt and expenditure documents. Major groupings of these codes will not be used on accounting documents.

**9-2. Receipt accounts.** *a. Purpose of accounts.* These accounts are for use in classifying deposits and other credits to the appropriate receipt account.

*b. Receipt account symbols by fund groups and major classes.* See the list below.

| <i>General funds:</i>   | <i>Major Class</i> |
|---|--------------------|
| Taxes .....   | 0100               |
| Customs duties (not applicable to Army) .....                         | 0300               |
| Receipts from monetary power (not applicable to Army) .....           | 0600               |
| Fees for regulatory and judicial services. ....                       | 0800               |
| Fines, penalties, and forfeitures. ....                               | 1000               |
| War reparations and recoveries under military occupation .....        | 1100               |
| Gifts and contributions .....   | 1200               |
| Interest. ....  | 1350-1499          |
| Dividends and other earnings. ....                                    | 1600               |
| Rent, including bonuses .....   | 1800               |
| Royalties .....   | 2000               |
| Sale of products .....  | 2200               |
| Fees and other charges for services and special benefits .....        | 2400               |
| Sale of Government property .....                                     | 2600               |
| Realization on loans and investments. ....                            | 2800-2900          |
| Recoveries and refunds .....  | 3000               |
| Clearing accounts. ....   | 3800               |
| <i>Special funds</i> .....  | 5000-5999          |
| <i>Deposit funds</i> .....  | 6000-6999          |
| <i>Trust funds:</i>   |                    |
| Departments and agencies<br>(exclusive of District of Columbia). .... | 8000-8999          |
| District of Columbia<br>(not applicable to Army) .....                | 9000-9999          |

*c. General information.*

(1) *Army transactions.* The account symbols and titles are established for Army activities to record collections for deposit to the fund receipts of the Government. Those from specific sources required by law will be deposited into other designated funds or accounts. When it appears that collections, or adjustments of collections, are for credit to a fund receipt account other than those listed herein, they will be placed in the suspense account (21F3875.0111). The unpublished receipt account will be reported to the Comptroller of the Army (DACA-FAA-G), Indianapolis IN 46249, for verification. If other accounts are proper, this regulation will be amended accordingly.

(2) *Transactions for other Defense agencies.*

(a) Collections for deposit to general fund receipt accounts (symbols 0000 through 3899) for other Defense agencies will have the departmental symbol prefixed to the basic receipt account symbol. For example, an Army disbursing officer processing a collection for Department of the Air Force, Department of the Navy, Office Secretary of Defense, or other Defense component will cite the Army Departmental prefix 21.

- 21R3041.0008 *Charges for civilian retired pay.*  
 21R3048 *Recoveries, excess defense articles, military assistance—receipts of actual value funds representing the sale of excess material.*  
 This account will be credited by transfer of applicable funds after notice of final disposition action (sec. 8, PL 91-672, as amended) (e.g., shipment of excess articles within the prescribed limitations).  
 21R3049 *Miscellaneous recoveries on foreign aid programs.*  
 21R3060 *Refunds on erroneous payments.*  
 Return of moneys paid to, but not due, the recipient. Includes collections on debts, by the General Accounting Office, Claims Division involving appropriations or fund accounts other than trust or deposit fund. These debts have been referred as being administratively uncollectible.
- 3090 MISCELLANEOUS RECOVERIES AND REFUNDS NOT OTHERWISE CLASSIFIED**  
 All other recoveries and refunds. Includes items such as refunds on empty containers; refunds of State and local taxes; refund of terminal leave compensation (if not credited to the applicable appropriation); recoveries of court costs; payments to employees for service as witnesses; other compensation to Federal employees from private sources; recoveries from contractors for additional work necessary to meet contract conditions; recovery of payments based on fraudulent claims; and airline penalties for changing reservations of Federal employees.
- 21R3096 *Recoveries of certain types of medical costs from third parties, Public Law 97-93.*  
 Collections by recovery judge advocates for certain medical costs from third parties under the Federal Medical Care Recovery Act, 42 USC 2651-3 (AR 37-38) and the Federal Claims Collection Act of 1966, 31 USC 951-52 (AR 37-41).
- 21R3099 *Miscellaneous recoveries and refunds not otherwise classified.*  
 97R3041.4600 *To record and report Foreign Military Sales charges collected by Defense Contract Audit Agency only.*  
 97R3041.5100 *To record and report Foreign Military Sales charges collected by Defense Logistics Agency only.*

### SPECIAL RECEIPT ACCOUNT

- | <i>Symbol</i> | <i>Title and Description</i>   |
|---------------|--|
| 21R5095       | Sale of Hunting and Fishing Permits, Military Reservations.<br>Fees received for special State hunting and fishing permits issued to individuals. These are issued in accordance with the cooperative plan mutually agreed on by the Secretary of Defense, the Secretary of Interior, and the appropriate agency designated by the State in which the military reservation is located (16 USC 670b). |

### TRUST ACCOUNTS

- | <i>Symbol</i>  | <i>Title and Description</i>  |
|--|---|
| 21R8063.1000   | Bequest of Major General Fred C. Ainsworth to Walter Reed Army Medical Center (49 Stat 287).                          |
| 21R8063.2000   | Interest on Investments, Bequest of Major General Fred C. Ainsworth to Walter Reed Army Medical Center (49 Stat 287). |
| <b>8927.1***DEPOSITS, DEPARTMENT OF THE ARMY GENERAL GIFT FUND (10 USC 2601).</b> One-time gifts to be expended by recipient for purpose intended. The last three digits of limitation must be shown to identify the specific fund, bequest, or award. (Accounts are listed below.) For use by the US Army Finance and Accounting Center only. |   |
| 21R8927.1001   | Deposits, the Claire T. Budge Award.  |
| 21R8927.1002   | Deposits, the Evangeline G. Bovard Award.   |
| 21R8927.1003   | Deposits, Carmack Medal Fund.   |
| 21R8927.1004   | Deposits, Fairbanks Medal Fund.   |
| 21R8927.1005   | Deposits, the Raymond Franklin Metcalf Memorial Fund.   |
| 21R8927.1006   | Deposits, ETO Quartermaster Foundation, Inc., Fund.   |
| 21R8927.1007   | Deposits, the Henry C. McLean Bequest.  |
| 21R8927.1010   | Alexander McCook Craighead Bequest.   |
| 21R8927.1012   | Deposits, Christian A. Zabriskie Fund.  |
| 21R8927.1013   | Deposits, the Brigadier General Jeremiah P. Holland Award.  |
| 21R8927.1015   | Deposits, Robert F. Stevens Fanwood Foundation.   |
| 21R8927.1016   | Deposits, the Walter Reed Cancer Research Fund.   |
| 21R8927.1017   | Deposits, American Legion Grant—Tomb of the Unknown Soldier.  |
| 21R8927.1018   | Deposits, Major General Kenyon Joyce Research Award.  |
| 21R8927.1019   | Deposits, Richard M. Mason Memorial Fund  |
| <b>8927.2***INTEREST ON INVESTMENTS DEPARTMENT OF THE ARMY GENERAL GIFT FUND (10 USC 2601).</b> The last three digits of limitation must be shown to identify the specific fund, bequest, or award. (Accounts are listed below.) For use by the US Army Finance and Accounting Center only.  |   |
| 21R8927.2001   | Interest, the Claire T. Budge Award.  |
| 21R8927.2002   | Interest, the Evangeline G. Bovard Award.   |
| 21R8927.2003   | Interest, Carmack Medal Fund.   |
| 21R8927.2004   | Interest, Fairbanks Medal Fund.   |

- 21R8927.2005 Interest, the Ramond Franklin Metcalf Memorial Fund.  
 21R8927.2006 Interest, ETO Quartermaster Foundation, Inc., Fund.  
 21R8927.2007 Interest, the Henry C. McLean Bequest.  
 21R8927.2010 Interest, Alexander McCook Craighead Bequest.  
 21R8927.2012 Interest, Christian A. Zabriskie Fund.  
 21R8927.2013 Interest, the Brigadier General Jeremiah P. Holland Award.  
 21R8927.2015 Interest, Robert F. Stevens Fanwood Foundation.  
 21R8927.2016 The Walter Reed Cancer Research Fund.  
 21R8927.2017 American Legion Grant—Tomb of the Unknown Soldier.  
 21R8927.2018 Interest, Major General Kenyon Joyce Research Award.  
 21R8927.2019 Interest, Richard M. Mason Memorial Fund

**8930\*\*\*\*DEPOSITS TO SOLDIERS' HOME PERMANENT FUND.** The following limitations will be used for administrative purposes only. If collections are received which are not identified below (such as bequests, donations, escheat, or miscellaneous sales), they will be accounted for under 21R8930.4000. Copies of the collection vouchers will be sent to Department 130, US Army Finance and Accounting Center, Indianapolis, IN 46249, so that the amounts may be furnished separately to the United States Soldiers' Home.

- 21R8930.2000 Withheld Pay. Deductions from pay to Regular Army enlisted members and warrant officers (24 USC 44a).  
 21R8930.3000 Estates of Deceased Soldiers. All moneys belonging to the estates of deceased soldiers, which may be unclaimed 3 years after death (24 USC 44). Applicable to transfers from Deposit Account 21\*6060 Estates of Deceased Soldiers, Regular Army, 19XX. For use by US Army Finance and Accounting Center only.  
 21R8930.4000 Stoppage, Fines, and Forfeitures. All stoppages or fines adjudged against Regular Army enlisted members and warrant officers by sentence of court-martial, over and above any amount that may be due for reimbursement of Government or of individuals; and all forfeitures on account of desertion (24 USC 44).

### 9-3. Deposit Fund Accounts—Disbursing Officer. *a. Purpose of accounts.*

(1) These accounts are established to account for receipts which are either—

(a) Held in suspense temporarily and later refunded or paid into some other fund of the Government,

or

(b) Held by the Government as banker, or agent, for others, and paid out at the direction of the owner.

(These funds will not be used to pay salaries, expenses, grants, or other expenditures of the Government.)

(2) The accounts cite the fiscal station number assigned the disbursing station. The finance and accounting or disbursing officers use these accounts in maintaining proper and accurate records, preparing reports, and clearing the balances.

*b. Data required.* Collections and disbursements that go with these accounts will be recorded in the Deposit Fund Ledger. The accounting classification will consist of—

(1) Fund (department, fiscal year, account symbol) and limitation.

(2) *Operating Agency.* For the "XX" shown in the accounts below, insert the code of the operating agency having control over the installation making the collection.

(3) *Reimbursement designation.* Include "C" in the accounting classification when amounts to be recorded are collections.

(4) *Source Code.* After operating agency and reimbursement designation (when required), include source code (chap. 5). Also identify the pay appropriation when the transaction applies to IBOP (See AR 37-109).

(5) *Fiscal Station.* Insert the fiscal station number assigned—

(a) To the finance and accounting office, or

(b) For use with disbursing officer deposit funds for division finance officers and mobile finance disbursing sections.

*Example:* S18049 Fort Ritchie, MD.

## GENERAL FUND ACCOUNTS

*Symbol*

*Title and description*

### 0100 TAXES

#### 21F0101.0000 WITHHELD INDIVIDUAL INCOME AND FICA TAXES

*a.* To account for individual Federal income and FICA taxes withheld from civilian employees' wages and Reserve Officer Candidates (ROTC) other than those taking part in the 3-6 months ADT program authorized by the Reserve Forces Act of 1955, as amended. Also for taxes on cash awards for suggestions by military members. (For other categories of military personnel, see para 9-4.)

b. See AR 37-104-3 for further information on military pay and AR 37-105 for civilian pay.

|                |  |                      |
|----------------|--|----------------------|
| 21F0101        | XX-C-*** SXXXXX  | Collection account   |
| 21F0101        | XX SXXXXX  | Disbursement account |
| <b>21F0109</b> | <b>FEDERAL TAX WITHHELD FROM PAYMENTS TO NONRESIDENT ALIENS.</b> |                      |
| 21F0109        | XX-C-*** SXXXXX  | Collection account   |
| 21F0109        | XX SXXXXX  | Disbursement account |

### 1900 UNAPPLIED CHARGES

#### 21X1997.2000 UNAPPLIED APPROPRIATION FINANCED MATERIEL CHARGES

To account for charges or collections, pending adjustments, the final disposition of which cannot be determined at the time of receipt. Funds will be held until transferred.

21X1997.2000 XX SXXXXX

#### 21X1998.2000 UNAPPLIED STOCK FUND CHARGES

To account or charges for collections, pending adjustment the final disposition of which cannot be determined at the time of receipt. Funds will be held until transferred.

21X1998.2000 XX SXXXXX

### 3800 CLEARING ACCOUNTS

#### 21F3875.0111 BUDGET CLEARING ACCOUNT (SUSPENSE)

a. Will be used for unidentified remittances which are presumed to be applicable to budget accounts, but must be held in suspense because the specific appropriation or fund account to be credited is not yet known.

b. Will *not* be used to record laundry and dry cleaning voucher deductions. (See 21F3875.0222, para 9-4).

c. May be used to deposit commissary surcharge collections during the month. These will be transferred to 21X8420 32-C S44206 before monthend closing.

d. Efforts will be made to have a zero balance at year end.

21F3875.0111 XX-C SXXXXX

Collection account

21F3875.0111 XX SXXXXX

Disbursement account

#### 21F3875.1111 BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY—DISBURSEMENTS

To account for proceeds from the sale of recyclable trash and solid waste by Defense Property Disposal Service (DPDS). Deposits will be proceeds of sale, less DPDS expenses. Disbursements and disposition will be in accordance with AR 37-108.

21F3875.1111 XX-C SXXXXX

Collection account

21F3875.1111 XX SXXXXX

Disbursement account

#### 21F3875.2461 BUDGET CLEARING ACCOUNT (SUSPENSE)

Receipts from Personnel Parking Facilities Program. This account will be used for deposit of receipts from the federal personnel parking facilities program and for the payment of allowable costs of the program. Net balances remaining in this account will be transferred to miscellaneous receipts account 21R2461. Every effort will be made to have a zero balance at year end.

21F3875.2461 XX-C SXXXXX

Collection Account

21F3875.2461 XX SXXXXX

Disbursement Account

#### 21F3885.2000 UNDISTRIBUTED INTRA-GOVERNMENTAL PAYMENTS

To account for unapplied GSA charges or collections, pending adjustment, the final disposition of which cannot be determined at the time of receipt. Funds are to be held until transferred.

21F3885.2000 XX SXXXXX

Collection/Disbursement account

### DEPOSIT FUND ACCOUNTS

| <i>Symbol</i>  | <i>Title and description</i>   |                      |
|----------------|--|----------------------|
| <b>21X6050</b> | <b>EMPLOYEES' PAYROLL ALLOTMENT ACCOUNT, UNITED STATES SAVINGS BONDS</b>   |                      |
|                | To account for civilian payroll deductions and for all cash sales of US Savings Bonds (civilian or military).  |                      |
| 21X6050        | XX-C-*** SXXXXX  | Collection account   |
| 21X6050        | XX SXXXXX  | Disbursement account |
| <b>21X6069</b> | <b>ADVANCES, FEDERAL REPUBLIC OF GERMANY</b>   |                      |
|                | Deposits to and disbursements from this account are restricted to US Army International Logistics Center. ATTN: DR SIL-NC-FAI, New Cumberland, PA 17070. |                      |
| 21X6069        | 6A-C-*** S36028  | Collection account   |
| 21X6069        | 6A S36028  | Disbursement account |
| <b>21X6075</b> | <b>WITHHELD ALLOTMENTS OF COMPENSATION FOR PAYMENT OF EMPLOYEE ORGANIZATION DUES</b>   |                      |
|                | To account for organization dues withheld from employee's compensation (AR 37-105.)  |                      |
| 21X6075        | XX-C-*** SXXXXX  | Collection account   |
| 21X6075        | XX SXXXXX  | Disbursement account |
| <b>21X6083</b> | <b>WITHHELD ALLOTMENT OF COMPENSATION FOR CHARITABLE CONTRIBUTIONS</b>   |                      |
|                | To account for charitable contributions withheld from individual civilian pay accounts.  |                      |
| 21X6083        | XX-C-*** SXXXXX  | Collection account   |
| 21X6083        | XX SXXXXX  | Disbursement account |

- 21X6105 WITHHELD EMPLOYEE CONTRIBUTIONS, STATE OR TERRITORIAL RETIREMENT**  
To account for amounts withheld from the compensation of civilian employees of the Army National Guard and Air National Guard, which will be remitted to the State or territorial retirement system (Does not include those employed by the National Guard Bureau, NGB).
- 21X6105 XX-C SXXXXX Collection account  
21X6105 XX SXXXXX Disbursement account
- 21X6108 EMPLOYER CONTRIBUTIONS, STATE OR TERRITORIAL RETIREMENT**  
To account for Federal payments of the employer's share of the cost of retirement systems for civilian employees of the Army National Guard and Air National Guard in accordance with PL 87-224. (Does not include those employed by NGB.)
- 21X6108 XX-C SXXXXX Collection account  
21X6108 XX SXXXXX Disbursement account
- 21X6112 WITHHELD EMPLOYEE CONTRIBUTIONS, STATE OR TERRITORIAL DISABILITY BENEFITS**  
To account for amounts withheld from the compensation of civilian employees of the Army National Guard and Air National Guard, which will be remitted to the State or territorial disability benefits fund. (Does not include those employed by NGB).
- 21X6112 XX-C SXXXXX Collection Account  
21X6112 XX SXXXXX Disbursement Account
- 21X6113 WITHHELD EMPLOYEE CONTRIBUTIONS, STATE OR TERRITORIAL DEATH BENEFITS.**  
To account for amounts withheld from the compensation of civilian employees of the Army National Guard and Air National Guard which will be remitted to the State or territorial death benefits fund. (Does not include those employed by NGB.)
- 21X6113 XX-C SXXXXX Collection account  
21X6113 XX SXXXXX Disbursement account
- 21X6129 FOREIGN TAXES WITHHELD**  
To account for amounts withheld from Korean nationals for income taxes. Amounts will be in *won* Korean currency in accordance with the Status of Forces Agreement between the United States and the Republic of Korea government, 9 July 1966.
- 21X6129 XX-C \*\*\* SXXXXX Collection account  
21X6129 XX SXXXXX Disbursement account
- 21X6134 AMOUNTS WITHHELD FOR CIVILIAN PAY ALLOTMENTS**  
To account for Civilian Payroll deductions for allotments of pay.
- 21X6134 XX-C SXXXXX Collection account  
21X6134 XX SXXXXX Disbursement account
- 21X6208 AMOUNTS WITHHELD FOR GROUP LIFE INSURANCE, NATIONAL GUARD MEMBERS**  
To account for allotments and their related service charges (37 USC 707). Allotments are for paying the authorized associations and reimbursing Army for service charges.
- 21X6208 XX-C SXXXXX Collection account  
21X6208 XX SXXXXX Disbursement account
- 21X6275.1000 WITHHELD STATE INCOME TAXES**  
To account for State and territorial income taxes withheld from civilian employees compensation pending payment to the taxing authority. See paragraph 9-4 for withholdings for military personnel.
- 21X6275.1000 XX-C- \*\*\* SXXXXX Collection account  
21X6275.1000 XX SXXXXX Disbursement Account
- 21X6275.2000 WITHHELD COUNTY INCOME TAXES**  
To account for county income taxes withheld from civilian employees compensation pending payment to the taxing authority.
- 21X6275.2000 XX-C- \*\*\* SXXXXX Collection Account  
21X6275.2000 XX SXXXXX Disbursement Account
- 21X6275.3000 WITHHELD CITY INCOME TAXES**  
To account for city income taxes withheld from civilian employees compensation pending payment to the taxing authority.
- 21X6275.3000 XX-C- \*\*\* SXXXXX Collection account  
21X6275.3000 XX SXXXXX Disbursement account
- 21X6325 COUPONS, PETROLEUM, OIL, AND LUBRICANTS**  
To account for funds received from sale of coupons for POL to—  
a. Reimburse Army Stock Fund for the cost of POL sold, and  
b. Reimburse OMA for administrative costs, including service charges per contract.
- 21X6325 XX-C SXXXXX Collection account  
21X6325 XX SXXXXX Disbursement account

**21X6875 SUSPENSE, DEPARTMENT OF THE ARMY**

Deposits will be restricted to those collections which cannot be presumed for credit to an appropriation, fund, or receipt account. However, they must be accounted for in a disbursing officer's account (e.g., performance or bid bonds and Federal taxes collected for unofficial communication services).

21X6875 XX-C SXXXXX

Collection account

21X6875 XX SXXXXX

Disbursement account

**21X6875.1111 BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY—DISBURSEMENTS**

USAFAC will use this account to record disbursement transactions reported on the Statement of Transactions Data portion of the Accelerated Reporting and Outlay (Expenditures) Data, RCS CSCFA-302 reports which do not meet the fiscal year and basic symbol edits. (Reimbursement designator is "0".) The installation or activity submitting the invalid transaction will make corrections.

21X6875.1111 XX SXXXXX

Disbursement account

(XX SXXXXX. Cite the operating agency code having control over the installation and the fiscal station number of the disbursing station). For use by USAFAC only.

**21X6875.2222 BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY—COLLECTIONS**

USAFAC will use this account to record collection transactions reported on the Statement of Transactions Data portion of the Accelerated Reporting and Outlay (Expenditures) Data, RCS CSCFA-302 reports which do not meet the fiscal year and basic symbol edits. (Reimbursement designator is "7".) The installation or activity submitting the invalid transaction must make corrections.

21X6875.2222 XX-C SXXXXX

Collection account

(XX SXXXXX. Cite the operating agency code having control over the installation and the fiscal station number of the disbursing station). For use by the USAFAC only.

**21X6999 ACCOUNTS PAYABLE, CHECK ISSUE UNDERDRAFTS**

To pay those entitled to amounts of check issue underdrafts (AR 37-103).

21X6999 XX-C SXXXXX

Collection account

21X6999 XX SXXXXX

Disbursement account

**TRUST FUND ACCOUNTS***Symbol**Title and description***21A8825 DISTRIBUTED RECEIPTS AND OUTLAYS, HEADQUARTERS, DEPARTMENT OF THE ARMY.**

To account for the differences between the Statement of Transactions and the Statement of Accountability portions of the Accelerated Reporting of Receipts and Outlays (Expenditures) Data, RCS CSCFA-302. The installation or activity must make corrections.

21A8825 XX SXXXXX

(XX SXXXXX Cite the operating agency code having control over the installation and the fiscal station number of the disbursing station.)

**9-4. Deposit Fund Accounts—Department of the Army.** *a. Purpose of accounts.* The Army deposit fund accounts are established to receive and disburse moneys for deposit liabilities where the Army acts as banker or agent for others. Records and balances are maintained at DA level. Finance and accounting officers collect and deposit funds into these accounts. They may make disbursements from some of these accounts while disbursements from other accounts are restricted to DA level or other designees.

*b. Data required.* Collections and disbursements that go with these accounts will be recorded in the Appropriation Revenue Ledger. The accounting classification will consist of—

(1) Appropriation (department, fiscal year, account symbol) and limitation.

(2) Operating agency as shown in the accounts.

(3) Reimbursement designation. Include "C" in the accounting classification when amounts to be recorded are collections.

(4) *Source code.* After operating agency and reimbursement designation (when required), include source code (chap. 5) that identifies the pay appropriation when the transaction applies to IBOP.

(5) *Fiscal station number.* Include the nominal station number S99999 or specific fiscal station number as shown in the account.

**GENERAL FUND ACCOUNTS—ARMY***Symbol**Title and description***0100 TAXES****21F0101.0111 WITHHELD INDIVIDUAL INCOME TAXES**

All Federal withheld income taxes that apply to the following:

1. Payments made from the JUMPS—Active Army System.

2. Payments made for month of separation for pay accounts removed from the JUMPS—Active Army System.

3. Do It Yourself (DITY) moves of household goods payments for accounts maintained on the JUMPS—Active Army System.

21F0101.0111 32-C-\*\*\* S99999 Deposits

**21F0101.0222 WITHHELD INDIVIDUAL FICA TAXES**

Member's and Government's contributions for FICA taxes for personnel covered in 21F0101.0111 above.

21F0101.0222 32-C-\*\*\* S99999 Deposits

**21F0101.0333 WITHHELD INDIVIDUAL INCOME TAXES**

All Federal withheld income taxes that apply to the following:

- (1) Payments made from the JUMPS—RC system for Inactive Duty Training (IDT) with pay.
- (2) Payments made to all other Army Reserve Component and ARNG personnel on AT or ADT whose pay accounts are not maintained on the JUMPS-Active Army System.

21F0101.0333 32-C-\*\*\* S99999 Deposits

**21F0101.0444 WITHHELD INDIVIDUAL FICA TAXES**

Member's and Government's contributions for FICA taxes for personnel covered in 21F0101.0333 above, except IADT. FICA taxes are not withheld from personnel on IADT.

21F0101.0444 32-C-\*\*\* S99999 Deposits

**3800 CLEARING ACCOUNTS**

**21F3845.00XX PROCEEDS OF SALES, PERSONAL PROPERTY**

To account for proceeds of sales and exchanges of personal property. Net sales proceeds are available during the fiscal year of the sale and for one fiscal year thereafter to purchase similar replacement items. Net proceeds which are not transferred to procuring appropriations during this time will be transferred to miscellaneous receipts at DA level.

21F3845.00XX 20-C S99999 Collection account

21F3845.00XX 20 S99999 Disbursement account (For use by USAFAC only.)

In lieu of the "XX" in the limitation, the 2-digit code below will be used to identify the property acquired, exchanged, or sold:

| Code | Description   |
|------|---|
| 01   | Agricultural products, processed foods, and forage                                |
| 02   | Ammunition and ammunition components  |
| 03   | Animals and animal products   |
| 04   | Batteries, storage  |
| 05   | Cards, tabulating   |
| 06   | Ditching machines   |
| 07   | Dozer blades  |
| 08   | Drill presses   |
| 09   | Drugs, biologicals, and official reagents   |
| 10   | Earth augers  |
| 11   | Graders, self-powered and towed   |
| 12   | Lathes  |
| 13   | Machines, adding and calculating  |
| 14   | Machines, addressing and mailing  |
| 15   | Machines, dictating and transcribing  |
| 16   | Machines, duplicating   |
| 17   | Machines, punched card, bookkeeping, tabulating and accounting                    |
| 18   | Milling machines  |
| 19   | Mixers, concrete, portable, or truck mounted                                      |
| 20   | Piledrivers   |
| 21   | Plows, snow, motor  |
| 22   | Road rollers, wheeled and sheeps foot   |
| 23   | Saws, circular or band  |
| 24   | Scrapers, earthmoving, self-powered   |
| 25   | Scrapers, earthmoving, towed  |
| 26   | Sedans, station wagons, coupes, limousines  |
| 27   | Shovels, power  |
| 28   | Spreaders, aggregate and lime   |
| 29   | Tractors, warehouse   |
| 30   | Tractors, wheeled or crawler, with or without special attachments, up to 65 H.P.  |
| 31   | Tractors, wheeled or crawler, with or without special attachments, 65 H.P. and up |
| 32   | Trailers, general purpose, multiple axle  |
| 33   | Trailers, general purpose, single axle  |
| 34   | Trailers, tank mounted  |

- 35 Trucks, forklift
- 36 Trucks, general purpose, cargo and construction, 12,500 through 28,000 GVW (including truck tractors, dump, multiple drive, etc)
- 37 Trucks, general purpose and utility up to 12,500 GVW (including surburbans, carryalls, and sedan deliveries)
- 38 Trucks, straddle
- 39 Trucks, tank (special purpose trailer of which the tank is an integral part of the construction)
- 40 Trucks, warehouse, platform, electric and gasoline powered
- 41 Typewriters, manual and electric

**21F3875.0222 BUDGET CLEARING ACCOUNT (SUSPENSE), DEPARTMENT OF THE ARMY**

This account will be used to record all laundry and drycleaning voucher deductions made and collected by JUMPS-Army. It is for use by USAFAC only, except that disbursing officers may adjust final separation voucher (DA Form 2139) payments.

- 21F3875.0222 32-C S99999 Deposit account
- 21F3875.0222 32 S99999 Disbursement account

**21F3875.3960 PROCEEDS OF SALE OF LUMBER AND TIMBER PRODUCTS**

To account for the proceeds from the sale of lumber and timber products. Net sale proceeds are available during the fiscal year of the sale to reimburse OMA appropriation for all expenses of producing of lumber and timber products under the provisions of DODI 7310.5. Net proceeds which are not transferred to the OMA appropriation will be transferred to Miscellaneous Receipts at DA level.

- 21F3875.3960 08-C Collection Account
- 21F3875.3960 08 Disbursement Account

(Disbursements restricted for use by USAFAC.)

**DEPOSIT FUND ACCOUNTS--ARMY**

| <i>Symbol</i>  | <i>Title and description</i>  |
|----------------|---|
| <b>21X6001</b> | <b>PROCEEDS OF SALES OF LOST, ABANDONED, OR UNCLAIMED PERSONAL PROPERTY, ARMY</b><br>To account for proceeds from sale of lost, abandoned, or unclaimed personal property and cash found with such property when individual ownership is or is not known. Proceeds are for deposit to this account. Cite name of person, if known. Describe property and give date of disposal (10 USC 2475).   |
|                | 21X6001 32-C S99999 Collection account  |
|                | 21X6001 32 S99999 Disbursement account  |
| <b>21X6002</b> | <b>PERSONAL FUNDS OF DECEASED, MENTALLY INCOMPETENT, OR MISSING PERSONNEL, ARMY</b><br>To account for--<br>(1) Cash found on persons, other than Regular Army warrant officers and enlisted personnel, dying while subject to military law, and proceeds from the sale of their effects. (Cite name of person and date of death.)<br>(2) Money found on unknown deceased personnel.<br>(3) Unapplied balances of class A pay reservations of mentally incompetent and deceased employees of the Army.<br>(4) Unclaimed money found by itself which is not identified with lost, abandoned, or unclaimed property. |
|                | 21X6002 32-C S99999 Collection account  |
|                | 21X6002 32 S99999 Disbursement account  |
| <b>21X6010</b> | <b>PAY OF THE ARMY DEPOSIT FUND</b><br>a. For deposit and repayment of amounts collected from Army military personnel under the Uniformed Services Savings Deposit Program; and for holding and paying accrued interest credited to members' accounts under this program.<br>b. USAFAC maintains individual depositor accounts.   |
|                | 21X6010 32-C*** S99999 Collection account (***)Show applicable source code that identifies the paying appropriation, AR 37-109.)  |
|                | 21X6010 32 S99999 Disbursement account<br>(For use by USAFAC only).   |
| <b>21X6031</b> | <b>EFFECTS OF MENTALLY INCOMPETENT SOLDIERS, UNITED STATES ARMY</b><br>Proceeds from effects of mentally incompetent soldiers to be held in trust to pay claims. (Cite names of soldiers.)  |
|                | 21X6031 32-C S99999 Collection account  |
|                | 21X6031 32 S99999 Disbursement account<br>(Only USAFAC makes disbursements.)  |
| <b>21*6060</b> | <b>ESTATES OF DECEASED SOLDIERS, REGULAR ARMY, 19**</b><br>To account for all moneys due the estates of deceased Regular Army warrant officers and enlisted personnel, and residents of the United States Soldiers' Home dying in military hospital, when legal representatives or next of kin are not known or cannot be located (para 2-6, AR 638-1). Includes cash found on the deceased, the proceeds from the sale   |

of their effects, and pay allowances due at the date of death. (Cite name and date of death.)

21\*6060 32-C S99999

Collection account

21\*6060 32 S99999

Disbursement account

(For use by the USAFAC only).

**21X6275.0200 WITHHELD STATE INCOME TAXES**

To account for State income taxes withheld from military personnel's compensation pending payment to the taxing authority. (This includes members of the Reserve or National Guard components).

21X6275.0200 32-C S99999

Collection account

21X6275.0200 32 S99999

Disbursement account

(Only USAFAC makes disbursements.)

**21\*6763 GAINS AND DEFICIENCIES ON EXCHANGE TRANSACTIONS, ARMY**

(Current year only) (31 USC 492b)

To record collections or disbursements that are gains or deficiencies in disbursing officer's accounts of the Army from exchanges in US and foreign currency and coin, checks, bills of exchange, and other instruments (chap 12, AR 37-103). At Operating Agency 20, USAFAC, Dept 130, the balance in this deposit account at fiscal year end, if a net gain (gain in excess of losses), is transferred to general fund (miscellaneous) receipt account 21R1680 Gain by Exchange. If the balance is a net loss (losses in excess of gains), the net is chargeable to 21\*2020 Operating Agency 20 AMSCO 951212.90000.

21\*6763 20-C S99999

Collection account

21\*6763 20 S99999

Disbursement account

**21F8133.3000 CONTRIBUTIONS BY THE SECRETARY OF DEFENSE**

This account will be used for deposits of amounts determined to be necessary to cover payments to the Veterans Administration as Contributions for Participants in the Veterans Educational Assistance Program, Army pursuant to 38 U.S.C. 1622(c). Disbursements are restricted to USAFAC.

21F8133.3000 XX-C SXXXXXX

Collection Account

21F8133.3000 XX SXXXXXX

Disbursement Account

**9-5. Treasury Accounts. The following are the Treasury accounts.**

**GENERAL FUND ACCOUNT—TREASURY**

*Symbol*

*Title and description*

20X1807 REFUND OF MONEYS ERRONEOUSLY RECEIVED AND COVERED

Payment of claims for an item transferred to miscellaneous receipt account 21R1060 Forfeitures of unclaimed money and property (31 USC 725p and p-1).

20X1807 20 S99999

Disbursement account

(For USAFAC use only.)

**DEPOSIT FUND ACCOUNTS—TREASURY**

*Symbol*

*Title and description*

20X6045 PROCEEDS AND PAYMENTS OF CERTAIN UNPAID CHECKS

To transfer the proceeds of uncurrent checks from the checking accounts. (These are checks in checking accounts under which they were drawn that remain unpaid for 1 full fiscal year after they were issued).

20X6045 20C S99999

Collection account

20X6045 20 S99999

Disbursement account

**20X6133 PAYMENT OF UNCLAIMED MONEY**

To hold money in trust for rightful owners (as received by Government agencies from outside sources). Deposits to this account will be to clear items from trust and deposit fund accounts that are \$5 or more and have been held for more than 1 year but cannot be refunded because the individual cannot be located (31 USC Code 725p and p-1). Items to be cleared from trust and deposit fund accounts and transferred to this account must meet all the following:

- a. Amount is \$5 or more.
- b. A refund, on claim, would be absolutely justified.
- c. There is no doubt as to legal ownership of the funds.
- d. A named individual, business, or other entity can be identified with the item.
- e. Location of individual is unknown.

20X6133 20-C S99999

Collection account

20X6133 20 S99999

Disbursement account

(For use by the USAFAC only.)

**9-6. Civil Service Commission account.**

## TRUST FUND ACCOUNT

| <i>Symbol</i> | <i>Title and description</i>   |                      |
|---------------|--|----------------------|
| 24X8135.8000  | WITHHOLDINGS AND CONTRIBUTIONS FOR CIVIL SERVICE COMMISSION HEALTH INSURANCE, AND RETIREMENT |                      |
| 24X8135.8000  | XX-C SXXXXX  | Collection account   |
| 24X8135.8000  | XX SXXXXX  | Disbursement account |

**9-7. Trust fund appropriations.** The following are the trust funds and applicable limitations:

## TRUST FUND ACCOUNTS

| <i>Symbol</i>       | <i>Title and description</i>  |
|---------------------|---|
| 21X8063.****        | BEQUEST OF MAJOR GENERAL FRED C. AINSWORTH, LIBRARY, WALTER REED ARMY MEDICAL CENTER  |
| 21X8063.0000        | For the purchase of supplies and equipment for the library at Walter Reed Army Medical Center, Washington, DC (49 Stat 287).  |
| 21X8063.0088        | Purchase of Securities. (For USAFAC only.)  |
| 21X8063.0098        | Sale of Securities. (For USAFAC only.)  |
| 21X8420             | <b>SURCHARGE COLLECTIONS, SALES OF COMMISSARY STORES, ARMY</b>  |
|                     | To account for surcharges (collections on commissary store sales (65 Stat 449)). (Note. Surcharge collections may be deposited to 21F3875.0111 during the month and transferred to this account before the end of the month).                                 |
|                     | <i>Deposit account</i> <i>Disbursement account</i>  |
| 21X8420 32-C S44206 | 21X8420 32 S44206. (For use by US Troop Support Agency, Fort Lee, VA 23801 only, as authorized by Deputy Chief of Staff for Logistics (DCSLOG-SMT) and Defense Contract Administration Service Regional Offices (DCASRs) for contracts that they administer.) |

## 21X8927.\*\*\*\* DEPARTMENT OF THE ARMY GENERAL GIFT FUND

Administrative limitations:

|              |   |
|--------------|---|
| 21X8927.0000 | All gifts not specifically identified below.  |
| 21X8927.0001 | <i>The Clair T. Budge Award.</i> (For use by USAFAC and the US Army Health Services Command (HSC) only.)  |
| 21X8927.0002 | <i>The Evangeline G. Bovard Award.</i> (For use by USAFAC and HSC only.)  |
| 21X8927.0003 | <i>Carmack Medal Fund.</i> (For use by USAFAC and HSC only.)  |
| 21X8927.0004 | <i>Fairbanks Medal Fund.</i> (For use by USAFAC and HSC only.)  |
| 21X8927.0005 | <i>The Raymond Franklin Metcalfe Memorial Fund.</i> (For use by USAFAC and HSC only.)   |
| 21X8927.0006 | <i>ETO Quartermaster Foundation, Inc., Fund.</i> (For use by USAFAC, the Finance and Accounts Office, Fort Lee, VA, and TRADOC only.)   |
| 21X8927.0007 | <i>Henry C. McLean Bequest.</i> (For use by USAFAC and USMA only.)  |
| 21X8927.0010 | <i>Alexander McCook Craighead Bequest.</i> (For use by USAFAC and USMA only.)   |
| 21X8927.0012 | <i>Christian A. Zabriskie Fund.</i> (For use by USAFAC and USMA only.)  |
| 21X8927.0013 | <i>The Brigadier General Jeremiah P. Holland Award.</i> (For use by USAFAC, TRADOC and Fort McClellan, AL only.)  |
| 21X8927.0015 | <i>Robert F. Stevens Fanwood Foundation Fund.</i> (For use by USAFAC and the Chief of Military History only.)   |
| 21X8927.0016 | <i>The Walter Reed Cancer Research Fund.</i> (For use by USAFAC and HSC only.)  |
| 21X8927.0017 | <i>American Legion Grant-Tomb of the Unknown Soldier.</i> (For use by USAFAC and the Adjutant General only.)  |
| 21X8927.0018 | <i>Major General Kenyon Joyce Research Award.</i> The annual cash award to a resident or fellow of the medical/dental corps in recognition of a research paper. (For use by USAFAC and HSC only.) |
| 21X8927.0019 | <i>Richard M. Mason Memorial Fund.</i> The annual cash award to an outstanding intern in recognition of professional excellence. (For use by USAFAC and HSC only.)                                |
| 21X8927.0088 | <i>Purchase of Investments.</i> (For use by USAFAC only.)   |
| 21X8927.0098 | <i>Redemption of Investments.</i> (For use by USAFAC only.)   |

**9-8. Army Stock Fund. a. Statutory and general provisions.** Under the provisions of 10 USC 2208, the Secretary of Defense may set up working capital funds for each of the military departments. Appropriation symbol 21X4991 identifies the Army Stock Fund. The account is a revolving fund used to finance the procurement and inventories of materiel (and authorized expenses) held for resale to authorized customers. The proceeds from the sales (reimbursements) will be credited to the same account from which the items were procured. They will be immediately available to the responsible office for disbursement for new purchases if within approved allocation of funds.

**b. Identification of stock fund divisions.** Divisions of the Army Stock Fund, established to finance the procurement of inventories of materiel and authorized expenses, are identified by a 4-digit administrative limitation suffix. (Example: 21X4991. 0257 (TRADOC Division).)

c. *Accounting classification for disbursements.* The accounting classification for all disbursements processed for the Army Stock Fund will show—

- (1) 21X4991 with the applicable 4-digit limitation.
- (2) Operating agency.
- (3) Station number.
- (4) IBOP data, when required.

*Example*

Army Stock Fund, TRADOC Division Branch Office—Fort Jackson (S38042)

|                              |    |   |      |       |    |        |
|------------------------------|----|---|------|-------|----|--------|
|                              | 21 | X | 4991 | .0257 | 57 | S38042 |
| Department _____             |    |   |      |       |    |        |
| Fiscal Year _____            |    |   |      |       |    |        |
| Army Stock Fund symbol _____ |    |   |      |       |    |        |
| Limitation _____             |    |   |      |       |    |        |
| Operating Agency _____       |    |   |      |       |    |        |
| Station Number _____         |    |   |      |       |    |        |

d. *Accounting classification for reimbursements.* The accounting classification for all reimbursements processed for the Army Stock Fund will show—

- (1) 21X4991 with the applicable 4-digit limitation.
- (2) Operating agency.
- (3) Reimbursement designation.
- (4) Reimbursement source code.
- (5) Station number.
- (6) IBOP data, when required.

*Example*

Army Stock Fund, US Army Commissary Resale Division (USACORD), Field Office—Southeast, Fort Lee, VA (S44055)

|                                 |    |   |      |       |          |        |
|---------------------------------|----|---|------|-------|----------|--------|
|                                 | 21 | X | 4991 | .0832 | 32-C-220 | S44055 |
| Department _____                |    |   |      |       |          |        |
| Fiscal Year _____               |    |   |      |       |          |        |
| Army Stock Fund symbol _____    |    |   |      |       |          |        |
| Limitation _____                |    |   |      |       |          |        |
| Operating Agency _____          |    |   |      |       |          |        |
| Reimbursement Designator _____  |    |   |      |       |          |        |
| Reimbursement Source Code _____ |    |   |      |       |          |        |
| Station Number _____            |    |   |      |       |          |        |

e. *Installation making collections.* The following must be included in the account classification when collecting from Army Stock Fund divisions not located on that installation:

- (1) The 5-digit fiscal station number of the Army Stock Fund installation or installation rendering fiscal and disbursing service to the stock fund branch; and
- (2) The related administrative limitation (cash account.)

f. *Use of certain control limitations.* Administrative limitations such as .0600, .06AX, .06CX, .0700, are control limitations only. They will not be used on obligation, disbursement, collection, and adjustment documents. These accounts, when listed below, are prefixed with "d". These control limitations are used at operating agency level for cash allocation and withdrawal transactions.

g. *Unallocated reserve of cash.* Administrative limitation .0100 is a control limitation maintained at the HQDA. This limitation will not be used on obligating and disbursement documents. It will be used on collection documents that represent the proceeds derived from—

- DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AG Electronics Materiel  
DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AH Ground Forces Support Materiel  
DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AK **CLOTHING AND TEXTILES**  
DLA/GSA and integrated managers of other services managed items only for the International Logistics Program.
- 21X4991.06AL General Supplies  
DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AM Subsistence  
DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- 21X4991.06AN Industrial Supplies  
DLA/GSA and integrated managers of other Services managed items only for the International Logistics Program.
- <sup>d</sup>21X4991.(06BX) **US ARMY TROOP SUPPORT COMMAND, ST. LOUIS, MO 63120—SUBHOME OFFICE (OA 6B)**  
Limitations listed below for use on disbursement, collection, and adjustment vouchers in lieu of .06BX.
- 21X4991.06B1 Ground Forces Support Materiel  
Railroad right of way materiel and supplies; locomotive and rail car accessories, repair parts, components and track material; ships, boats, dredges, barges and special purpose vessels accessories, rigging, repair parts and components; and heavy duty machinery, construction materials and supplies, accessories, repair parts, rigging and components used in mapping and altering natural resources and making improvements.
- 21X4991.06B2 General Supplies  
Miscellaneous housekeeping, field, and administrative supplies, quarters and office furniture, and service equipment for the Service Item Control Centers (SICC).
- 21X4991.06B3 Clothing and Textiles  
Clothing, footwear, accessories, individual equipment, flags, tentage, textiles, including leather and furs for SICC.
- 21X4991.06B4 Ground Forces Support Materiel  
DLS/GSA managed items only for DARCOM.
- 21X4991.06B5 Petroleum and Allied Products  
Petroleum fuels, lubricants, and allied products, including petroleum based chemicals and products, and containers, for SICC.
- 21X4991.06B6 Subsistence  
Perishable and nonperishable food items and brand name resale items.
- 21X4991.06B7 Industrial Supplies  
Bearings, screws, bolts, nuts, nails, packing and gasket materials, and miscellaneous hardware, for SICC.
- 21X4991.06C4 **US ARMY AVIATION COMMAND, ST. LOUIS, MO 63166—SUBHOME OFFICE (OA 6C)**  
Air Materiel—Aerial delivery equipment, personnel parachutes, cargo parachutes, and ancillary equipment and repair parts; and aircraft secondary items and repair parts.
- <sup>d</sup>21X4491.(06CX) **US ARMY TROOP SUPPORT AND AVIATION MATERIEL READINESS COMMAND, ST. LOUIS MO 63120—SUBHOME OFFICE (OA 6C)**  
Limitations listed below for use on disbursement, collection, and adjustment vouchers in lieu of .06CX.
- 21X4491.06C1 Ground Forces Support Materiel  
Railroad right of way materiel and supplies, locomotive and rail car accessories, repair parts, components and track material; ships, boats, dredges, barges and special purpose vessels accessories, rigging, repair parts, and components; heavy duty machinery, construction materials and supplies, accessories, repair parts, rigging and components used in mapping and altering natural resources and making improvements; aerial delivery equipment, personnel parachutes, cargo parachutes and ancillary equipment and repair parts; and aircraft secondary items and repair parts.
- 21X4991.06C2 General Supplies  
Miscellaneous housekeeping, field and administrative supplies, quarters and office furniture, and service equipment, for SICC.
- 21X4491.06C3 Ground Forces Support Materiel  
DLA/GSA managed items only for DARCOM.

- 21X4991.06C5 **Petroleum and Allied Products**  
Petroleum fuels, lubricants, and allied products, including petroleum based chemicals and products, and containers, for SICC.
- 21X4991.06C6 **Industrial Supplies**  
Bearings, screws, bolts, nuts, nails, packing and gasket materials, and miscellaneous hardware, for SICC.
- 21X4991.06C7 **Clothing and Textiles**  
Clothing, footwear, accessories, individual equipment, flags, tentage, and textiles, including leather and furs, for SICC.
- 21X4991.06C8 **Subsistence**  
Perishable and nonperishable food items and brand name resale items.
- 21X4991.06D3 **US ARMY TANK AUTOMOTIVE MATERIEL READINESS COMMAND (TARCOM), WARREN MI 48090—SUBHOME OFFICE (OA 6D)**  
Tank and Automotive Materiel: Equipment, supplies, and spare parts for tactical and support vehicles, tanks, and combat vehicles.
- 21X4991.0620 **US ARMY COMMUNICATIONS AND ELECTRONIC MATERIEL READINESS COMMAND (CERCOM)—FORT MONMOUTH, NJ 07703—SUBHOME OFFICE (OA 62) (formerly US ARMY ELECTRONICS COMMAND (ECOM)).**  
Electronics Materiel: Electronics, communications, meteorological, photographic repair parts, equipment, and supply items.
- 21X4991.0630 **US ARMY MISSILE COMMAND (MICOM), REDSTONE ARSENAL, AL 35809—SUBHOME OFFICE (OA 63)**  
Missile Materiel: Repair parts for surface-to-air and surface-to-surface missile systems and related ground support equipment.
- 21X4991.0650 **US ARMY ARMAMENT MATERIEL READINESS COMMAND (ARRCOM), ROCK ISLAND, IL 61201—SUBHOME OFFICE (OA 65)**  
Weapons, Special Weapons, and Chemical and Fire Control Materiel: Repair parts and supplies for conventional weapons systems and fire control; tools and equipment for conventional and special weapons systems, fire control, tactical and support vehicles, tanks and combat vehicles, special weapons repair parts, tools and equipment in support of nuclear weapons (other than ammunition components); and chemical repair parts, supplies, and equipment, including protective and decontaminating materiel.
- 21X4991.07A3 **US ARMY COMMUNICATIONS COMMAND, FORT HUACHUCA, AZ 85613—SUBHOME OFFICE (OA A3).**  
*Branch Offices:*  
US Army Communications Command Facility, Fort Ritchie, MD, S18049  
US Army Communications Command Facility, Fort Huachuca, AZ, S02086
- 21X4991.0725 **US ARMY INTELLIGENCE AND SECURITY COMMAND, ARLINGTON HALL STATION, ARLINGTON, VA 22212—SUBHOME OFFICE (OA 25)**  
(Also functions as branch office.)
- <sup>d</sup>21X4991.(0700) **US ARMY MATERIEL DEVELOPMENT AND READINESS COMMAND (DARCOM) INSTALLATIONS DIVISION**  
Limitations listed below for use on all disbursement, collection, and adjustment vouchers in lieu of .0700.  
*Home Office:*  
Headquarters, US Army Materiel Development and Readiness Command, Alexandria, VA 22333 (OA 6A).  
*Subhome Offices:*
- 21X4991.076A **HEADQUARTERS US ARMY MATERIEL DEVELOPMENT AND READINESS COMMAND, ALEXANDRIA, VA 22333—DEPOT SUBHOME OFFICE (OA 6A)**  
*Branch Offices:*  
US Army Maintenance Plant, Mainz, Germany, S91587  
\*Anniston Army Depot, Anniston, AL, S01002  
\*New Cumberland Army Depot, New Cumberland, PA, S36028  
\*Sacramento Army Depot, Sacramento, CA, S04170  
Seneca Army Depot, Romulus, NY, S30121  
Sharpe Army Depot, Lathrop, CA, S04468  
\*Sierra Army Depot, Herlong, CA, S04036  
\*Tobyhanna Army Depot, Tobyhanna, PA, S36237  
\*US Army Depot, Corpus Christi, TX, S41457  
\*Effective 1 Oct 77, to be removed from DARCOM Installations Division, Army Stock Fund, and incorporated into DARCOM, Army Industrial Fund.
- 21X4991.076C **US ARMY AVIATION SYSTEMS COMMAND, ST. LOUIS, MO 63166—SUBHOME OFFICE (OA 6C)**  
*Branch Office:*  
HQ Installation Support Activity, St. Louis, MO, S23204

- 21X4991.076D** US ARMY TANK AUTOMOTIVE MATERIEL READINESS COMMAND (TARCOM) (DETROIT ARSENAL), WARREN, MI 48090—SUBHOME OFFICE (OA 6D)  
*Branch Office:*  
US Army Tank Automotive Center (Detroit Arsenal), Warren, MI, S20118
- 21X4991.0761** HEADQUARTERS, US ARMY NATICK RESEARCH AND DEVELOPMENT COMMAND, NATICK, MA 07160 (OA 6N)  
*Branch Office:*  
Natick Research and Development Command, US Army, Natick, MA, S19129
- 21X4991.0762** US ARMY COMMUNICATION AND ELECTRONIC MATERIEL READINESS COMMAND, FORT MONMOUTH, NJ 07703—SUBHOME OFFICE (OA 62)  
*Branch Office:*  
Fort Monmouth, NJ S28043
- 21X4991.0767** US ARMY TEST AND EVALUATION COMMAND, ABERDEEN, MD 21005—SUBHOME OFFICE (OA 67)  
*Branch Offices:*  
Jefferson Proving Ground, Madison, IN, S12040  
White Sands Missile Range, White Sands, NM, S29040  
Yuma Proving Ground, Yuma, AZ, S02083  
Aberdeen Proving Ground, Aberdeen, MD, S18001  
Dugway Proving Ground, Dugway, UT, S42007
- 21X4991.0774** HEADQUARTERS HEALTH SERVICES COMMAND, FORT SAM HOUSTON, TX—SUBHOME OFFICE (OA 74)  
*Branch Offices:*  
Fitzsimons Army Medical Center, Denver, CO, S05015  
Walter Reed Army Medical Center, Washington, DC, S49024  
US Army Optical Activity, Sharpe Army Depot, Lathrop, CA, S04468  
Fort Detrick, Frederick, MD, S18064
- 21X4991.0832** US ARMY COMMISSARY RESALE DIVISION (CORDASF) (OA 32)  
Together with field office fiscal station number, for use on all disbursement, collection, and adjustment vouchers.  
*Home Office:*  
Headquarters, US Army Troop Support Agency, Fort Lee, VA (OA 32)  
*Branch Offices:*  
Field Office, Northeast, Fort Meade, MD, S18043  
*Commissary Sales Stores:*  
Aberdeen PG, MD  
Fort Belvoir, VA  
Cameron Station, VA  
Carlisle Barracks, PA  
Fort Devens, MA  
Fort Dix, NJ  
Edgewood Arsenal, MD  
Fort Hamilton, NY  
Fort Drum, NY  
Fort McNair, Washington, DC  
Fort Meade, MD  
Fort Monmouth, NJ  
Fort Myer, VA  
New Cumberland, PA  
Oakdale Spt Det, PA  
Picatinny, NJ  
Fort Richie, MD  
Seneca AD, NY  
Stewart Airfield, NY  
Tobyhanna AD, NY  
Vint Hill Farms, VA  
Fort Wadsworth, NY  
Walter Reed, Washington, DC  
West Point, NY  
Field Office, Southeast, Fort Lee, VA, S44055

*Commissary Sales Stores:*

Fort Benning, GA  
 Fort Bragg, NC  
 Fort Buchanan, PR  
 Fort Campbell, KY  
 Defense General Supply Center, Richmond, VA  
 Fort Eustis, VA  
 Fort Gillem, GA  
 Fort Gordon, GA  
 Hunter AFB, GA  
 Fort Jackson, SC  
 Fort Knox, KY  
 Fort Lee, VA  
 Lexington-Blue Grass, KY  
 Fort McClellan, AL  
 Fort McPherson, GA  
 Fort Monroe, VA  
 Redstone Arsenal, AL  
 Fort Rucker, AL  
 Fort Stewart, GA

Field Office, Midwest, Fort Sam Houston, TX, S41113

*Commissary Sales Stores*

Fort Benjamin Harrison, IN  
 Fort Bliss, TX  
 Fort Carson, CO  
 Corozal Canal Zone  
 Fitzsimons, CO  
 Granite City, IL  
 Fort Gulick, CZ  
 Fort Hood, TX  
 Kobbe/Howard, CZ  
 Fort Leavenworth, KS  
 Fort Leonard Wood, MO  
 Fort Polk, LA  
 Rock Island, IL  
 Fort Riley, KS  
 Fort Sam Houston, TX  
 Schilling Manor, KS  
 Selfridge ANG, MI  
 Fort Sheridan, IL  
 Fort Sill, OK  
 White Sands, NM

Field Office, Western, Fort Lewis, WA, S45016

*Commissary Sales Stores*

Dugway PG, UT  
 Fort Greely, AK  
 Fort Huachuca, AZ  
 Fort Lewis, WA  
 Oakland Army Base, CA  
 Fort Ord, CA  
 Presidio of San Francisco, CA  
 Pusan, Korea  
 Fort Richardson, AK  
 Sagamiyara, Japan  
 Schofield Barracks, HI  
 Sierra AD, CA  
 Taegu, Korea  
 Fort Wainwright, AK  
 Yongsan, Korea  
 Yuma Proving Ground, AZ

Field Office, Europe, Zwiebruecken, Germany (63d Fin Sec, APO NY 09502), S91052

the same times as the appropriations.

| <i>Symbol</i> | <i>Title and description</i>                 |
|---------------|--|
| 21X3970       | <b>ARMY MANAGEMENT FUND</b>                  |
|               | <i>Administrative limitation</i>             |
| 21X3970.0001  | Defense Telephone Service—Washington Account |
| 21X3970.0019  | Transportation Services                      |

Provides for the payment of transportation charges incurred in the issuance of Government bills of lading, transportation requests, meal tickets, and similar documents, and other contractual or accessorial charges. Charges and credits to the above account will be made only by the Transportation Division, US Army Finance and Accounting Center and Military Airlift Command. (MAC charges are restricted to Temporary Duty Travel.)

*d. Revolving fund to guarantee loans made under the Defense Production Act.* Under the Defense Production Act of 1950 and Executive Order 10161, 9 September 1950, the appropriation below is established to pay authorized expenditures incurred in loans guaranteed by the Government.

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21X4080       | <b>DEFENSE PRODUCTION GUARANTEES, ARMY</b>   |
|               | For payment of authorized expenditures incurred in guaranteed loans under the Defense Production Act of 1950 and Executive Order 10161, 9 September 1950.                                      |
|               | For expenses in connection with—   |
|               | (1) Losses of principal and interest on loans;   |
|               | (2) Out-of-pocket expenses;  |
|               | (3) Purchase of the unpaid principal amount of loans; plus   |
|               | (4) Unpaid accrued interest and expenses and losses incurred by a Federal Reserve Bank when acting as fiscal agent of the United States on behalf of the Department of the Army. See AR 37-44. |
| 21X4080.0022  | All activity other than loan disbursement and loan repayments.   |
| 21X4080.0063  | Loan Disbursement.   |
| 21X4080.0073  | Loan Repayments.   |

|                    |              |            |
|--------------------|--------------|------------|
| Note: Disbursement | 21X4080.XXXX | 20 S99999  |
| Collection         | 21X4080.XXXX | 20-C 99999 |

For use by USAFAC only.

*e. Special fund appropriations.* The Special Fund Appropriation Account below is established in accordance with Public Law 86-767 (74 Stat. 1053).

| <i>Symbol</i> | <i>Title and description</i>   |
|---------------|--|
| 21X5095       | <b>WILDLIFE CONSERVATION, ETC., MILITARY RESERVATIONS, ARMY</b>  |
|               | To carry out a program of—   |
|               | (1) Planning, development, maintenance and coordination of wildlife, fish, and game conservation, and  |
|               | (2) Rehabilitation on military reservations in accordance with a cooperative plan mutually agreed on by the Secretary of Defense, the Secretary of Interior, and the appropriate State agency in which the reservation is located. |
|               | <i>Disbursement Account</i>  |
| 21X5095       | XX SXXXXX  |

For Special Fund Receipt

Account number, see paragraph 9-2.

*f. Advances, Foreign Military Sales, Executive.* This account is used for certain collection and disbursement transactions that involve sales of military equipment, materials, or services. (Sec 106, Material Security Act of 1954, as amended.)

| <i>Symbol</i>   | <i>Title and description</i>  |
|-----------------|---|
| 97-11X8242      | <b>ADVANCES, FOREIGN MILITARY SALES, EXECUTIVE</b>  |
|                 | To control and identify trust fund activity direct cite transactions. Interfund transactions will continue to be prepared in accordance with existing MILLS BILLS guidance. |
|                 | The limitations below will be filled with Country Code. The "O" in the third character must be alpha.   |
| 97-11X8242.**01 | Army Direct Cite (Except US Army Corps of Engineers)  |
| 97-11X8242.**R1 | Army Reimbursable (Except US Army Corps of Engineers)   |
| 97-11X8242.**OE | US Army Corps of Engineers Direct Cite  |
| 97-11X8242.**RE | US Army Corps of Engineers Reimbursable   |
| 97-11X8242.**02 | Air Force Direct Cite   |
| 97-11X8242.**R2 | Air Force Reimbursable  |
| 97-11X8242.**04 | Navy Direct Cite  |
| 97-11X8242.**R4 | Navy Reimbursable   |
| 97-11X8242.**09 | Undistributed Funds (To be used only for those activities which have been authorized by separate correspondence.)   |

## CHAPTER 10

## DEPARTMENT OF DEFENSE FISCAL CODE

## Section I. APPROPRIATION DESCRIPTION AND INSTRUCTIONS

**10-1. General.** These accounting instructions are for the use and guidance of Army Finance and Accounting Officers who disburse and collect DOD appropriations and funds. Symbols are prefixed by department code "97". See figure 10-1.

**10-2. Accounting classification on documents.** Complete accounting classifications must be detailed on accounting documents.

*a.* Office of the Secretary of Defense and Defense agencies. Obligations, disbursements, and collections of DOD appropriations are classified as described in Part I of the Budget and Fiscal Code of the OSD. To obtain copies, see paragraph 1-6.

*b.* Defense Logistics Agency (DLA). Variations in the coding patterns are in section II.

**10-3. Accounting classifications, general.** Obligations, disbursements, and collections of DOD appropriations are classified for accounting purposes as described below.

*a.* Transactions with DA activities will be coded with complete accounting classification as prescribed in AR 37-100-XX, unless otherwise stated.

*b.* Transactions under appropriations and allocations administered by the Budget and Finance Directorate, Office of the Secretary of Defense (defense agency codes 1100, 1200, 1311, 1400, 15XX, 16XX, 4100, 6011 and 6311) will be coded to show—

- (1) Complete appropriation symbol,
- (2) Administrative limitation suffix (except when noted under specific appropriation),
- (3) Organization or responsibility center number,
- (4) Project account number (when applicable),
- (5) Expense or investment code,
- (6) Fiscal station number,
- (7) Accounting processing code, and
- (8) Document reference number.

**Example:**

| Appropriation Symbols              | 97 | * | 0100 | .11 | 1801 | 1289 | S49156 | XXXX | XXXXXXXXXX |
|------------------------------------|----|---|------|-----|------|------|--------|------|------------|
| Office Secretary of Defense        |    |   |      |     |      |      |        |      |            |
| Fiscal Year                        |    |   |      |     |      |      |        |      |            |
| Fund classification                |    |   |      |     |      |      |        |      |            |
| Limitation (Secretary of Defense)  |    |   |      |     |      |      |        |      |            |
| Organization/responsibility center |    |   |      |     |      |      |        |      |            |
| Expense/investment code            |    |   |      |     |      |      |        |      |            |
| Fiscal station number              |    |   |      |     |      |      |        |      |            |
| Accounting processing code         |    |   |      |     |      |      |        |      |            |
| Document reference number          |    |   |      |     |      |      |        |      |            |

*c.* The Budget and Finance Division, OSD, assigns the document reference number to each obligating document. It identifies the transaction for automatic data processing purposes. Expenditure documents must contain this number in the accounting classification so that the expenditure may be related to the applicable obligation.



|                                 |  |
|---------------------------------|--|
| <i>Symbol</i><br><b>97X4962</b> | <i>Title and description</i><br><b>DEFENSE INDUSTRIAL FUND</b><br>The following limitation (subhead) identifies the installation operating under the Defense Industrial Fund:<br><b>97X4962.5101 MANUFACTURING DIVISION DEFENSE PERSONNEL</b><br><b>SUPPORT CENTER</b> |
|---------------------------------|--|

|                             |                                 |
|-----------------------------|---------------------------------|
| <i>Disbursement account</i> | <i>Reimbursement account</i>    |
| 97X4962.5101    S36030      | 97X4962.5101    C-XXX    S36030 |

*Note:* For XXX, insert applicable reimbursement source code.

**10-17. Defense Deposit Fund accounts.** The following deposit fund accounts apply to programs for which DLA is responsible. Only the deposit fund symbol and four-digit limitation will be shown on deposit fund transactions. As an exception, in overseas areas, transactions must be identified with the continent and country designation.

|                                      |  |
|--------------------------------------|--|
| <i>Symbol</i><br><b>97F3845.51XX</b> | <i>Title and description</i><br><b>PROCEEDS OF SALES, PERSONAL PROPERTY, DEFENSE LOGISTICS AGENCY</b><br>Credit this account with the net proceeds from sale of exchange/sale property.<br>Charge this account for authorized refunds and approved claims, except for those refunds or claims of proceeds still held in a military department suspense account (3875). |
|--------------------------------------|--|

*Note:* In lieu of the XX in the subhead, insert the applicable exchange/sale category numbers listed in account 21F3845.00XX, paragraph 9-4.

|                |   |
|----------------|---|
| <b>97F3860</b> | <b>PROCEEDS FROM SALE OF SCRAP, SALVAGE, OR SURPLUS MATERIELS, DEFENSE LOGISTICS AGENCY</b> |
|----------------|---|

**Administrative Limitations:**

*Account Codes*

97F3860.5191 Proceeds from sale of scrap, salvage, or surplus materials, DLA (except lumber and timber products).

Credit this account for receipts (collections) from sales of scrap, salvage, or surplus materials, except lumber and timber products. Charge this account for refunds and approved claims.

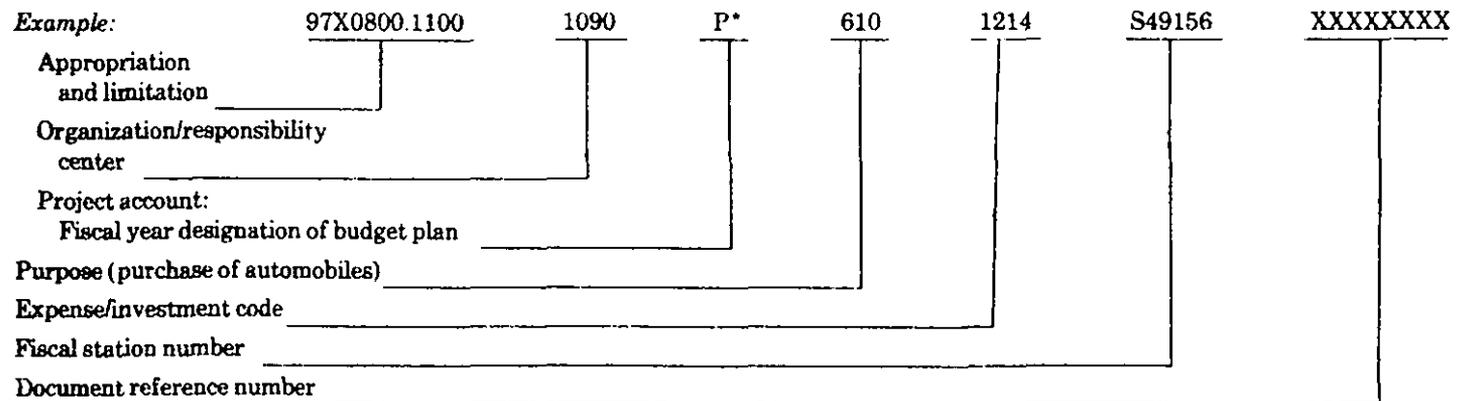
97F3860.5193 *Proceeds from sale of scrap, salvage, or surplus materials, DLA (Disposition Account.)*

Only the Defense Logistics Service Center and the Accounting and Finance Officer who services it may use this account. This account is charged for payment for reimbursable expenses of sale incurred by the military departments and DLA for distribution to the military departments and Defense Stock Fund for stock fund share of proceeds, and for excess proceeds which are transferred to a general fund receipt account each fiscal year.

*Note:* Claims sent to GAO for approval should contain the following statement: "If approved, this claim will be paid from current proceeds from sale of surplus property."

**Section III. DEPARTMENT OF DEFENSE ACTIVITIES**

**10-18. DOD general appropriations--no-year.** The account symbol for OSD transactions for no-year appropriations will include a four-digit project account number. The first digit will identify the fiscal year in which the obligation was planned (budgeted). The remaining three digits will indicate the purpose, use, or other identification.



|                                 |   |
|---------------------------------|---|
| <i>Symbol</i><br><b>97X0800</b> | <i>Title and description</i><br><b>SPECIAL FOREIGN CURRENCY PROGRAM DEFENSE</b> |
|---------------------------------|---|

**Administrative limitations:**

97X0800.0100 Allocations to Department of the Army

## 97X0800.4400 Allocations to Defense Intelligence Agency

## Budget projects:

- 401 Education and training
- 402 Operation and maintenance
- 403 Purchase of goods and equipment
- 404 Research
- 405 Construction

## 97X0801 FOREIGN CURRENCY FLUCTUATIONS, DEFENSE

A no-year account for relieving gains and losses in direct programs for OMA and MPA which are caused by fluctuations in selected foreign currency exchange rates. This account is effective for FY 79 and later years. For use by USAFAC only.

## 10-19. DOD general appropriations fiscal year 19\*\*. These appropriations follow.

| <i>Symbol</i>                     | <i>Title and description</i> |
|-----------------------------------|------------------------------|
| 97*0030                           | RETIRED PAY, DEFENSE 19**    |
| DEPARTMENT OF THE ARMY ACTIVITIES |                              |

A portion of this appropriation provides for retired pay of Army military personnel, including the Reserve components. The allotments below are for use by USAFAC only. Payment of class E, D, and N allotments is also restricted to USAFAC.

*Administrative limitations:*

|              |  |
|--------------|--|
| 97*0030.0100 | Allocations to Department of the Army:   |
| 97*0030.0100 | 01-2101 13 S12122 . . . . Pay of Regular Army officers, nondisability retired list.  |
|              | 01-2102 13 S12122 . . . . Pay of Regular Army enlisted personnel, nondisability retired list.  |
|              | 01-2103 13 S12122 . . . . Pay of non-Regular Army officers, nondisability retired list.  |
|              | 01-2104 13 S12122 . . . . Pay of non-Regular Army enlisted personnel, nondisability retired list.  |
|              | 01-2111 13 S12122 . . . . Pay of Regular Army officers, temporary disability retired list.   |
|              | 01-2112 13 S12122 . . . . Pay of Regular Army enlisted personnel, temporary disability retired list.   |
|              | 01-2113 13 S12122 . . . . Pay of non-Regular Army officers, temporary disability retired list.   |
|              | 01-2114 13 S12122 . . . . Pay of non-Regular Army enlisted personnel, temporary disability retired list.   |
|              | 01-2121 13 S12122 . . . . Pay of Regular Army officers, permanent disability retired list.   |
|              | 01-2122 13 S12122 . . . . Pay of Regular Army enlisted personnel, permanent disability retired list.   |
|              | 01-2123 13 S12122 . . . . Pay of non-Regular Army officers, permanent disability retired list.   |
|              | 01-2124 13 S12122 . . . . Pay of non-Regular Army enlisted personnel, permanent disability retired list.   |
|              | 01-2128 13 S12122 . . . . Payment of annuities to those entitled to benefits under the "Retired Serviceman's Family Protection Plan" (PL 239, 83d Cong.) |
|              | 01-2129 13 S12122 . . . . Payment of annuities to those entitled to benefits under the "Survivor Benefit Plan" (PL 92-425).                              |
|              | 01-2130 13 S12122 . . . . Payment of minimum income guarantee for present widows of military retirees (PL 92-425).                                       |
|              | 01-2131 13 S12122 . . . . Payment of benefits for active duty dependent indemnity compensation (PL 92-425).  |
|              | 01-2141 13 S12122 . . . . Payment of immediate annuity to annuitant of reservist who dies before age 60 (PL 95-397).                                     |
|              | 01-2142 13 S12122 . . . . Payment of deferred annuity to annuitant of reservist who dies before age 60 (PL 95-397).                                      |
|              | 01-2143 13 S12122 . . . . Payment of annuity to annuitant of reservist who dies after age 60 (PL 95-397).  |
|              | 01-2199 13 S12122 . . . . Reserve for payment of authorized allotments of retired Army military personnel.   |

Note: Pay of retired Army warrant officers, Army nurses, and members of the AMSC will be coded under the applicable Army officer classification. Pay of enlisted Philippine Scouts will be coded as Regular Army enlisted personnel.

| <i>Symbol</i> | <i>Title and Description</i>                      |
|---------------|---|
| 97*0100       | OPERATION AND MAINTENANCE, DEFENSE AGENCIES, 19** |
| 97*0101       | CONTINGENCIES, DEFENSE                            |
| 97*0102       | CLAIMS, Defense, 19**                             |

*Administrative limitations:*

|              |   |
|--------------|---|
| 97*0102.0100 | Allocations to Department of the Army.  |
|              | a. A portion of this appropriation pays for Army Claims approved in fiscal year 19** for which the following account classifications have been prescribed. Appropriation refunds will be credited to the current year account only and to the separate refund allotment account numbers as shown in <i>b</i> below. |

|  | <i>Allotment no.</i>      | <i>Description</i>   |
|--|---------------------------|--|
| 97*0102.0100   | 01-2501 42 S99999 . . . . | Claims of military and civilian personnel under the provisions of AR 27-20.  |
|  | 01-2502 42 S99999 . . . . | Marine Casualty Claims (5 USC 946). Claims of civilian employees of DARCOM resulting from operation of US Army vessels.  |
|  | 01-2503 42 S99999 . . . . | Repayment of amounts that the Secretary of the Army, or officers designated by him have determined to be erroneously collected from DA military and civilian personnel or members of the Army National Guard. Repayment of erroneous collections are chargeable to this appropriation, fiscal year current.                          |
|  | 01-2504 42 S99999 . . . . | Federal Tort Claims (28 USC 2672).   |
|  | 01-2505 42 S99999 . . . . | Foreign Claims settled under the Act of 2 Sep 1958 (10 USC 2734): Claims paid to individuals by Foreign Claims Commissions (up to \$15,000) for personnel or property damage inflicted on foreign personnel by members of the Armed Forces. See AR 27-20.  |
|  | 01-2506 42 S99999 . . . . | Claims resulting from noncombat activities. See AR 27-20. (Includes claims for property loss, personal injury, or death resulting from activities of the National Guard. Formerly paid under allotment 2515).  |
|  | 01-2507 42 S99999 . . . . | Compromise settlements (28 USC 2677).  |
|  | 01-2508 42 S99999 . . . . | Claims incident to National Guard Training.  |
| <i>Note: To pay obligations incurred in claims arising before 13 September 1960.</i> |                           |  |
| 97*0102.0100   | 01-2509 42 S99999 . . . . | Claims incident to training contracts.   |
|  | 01-2511 42 S12121 . . . . | Claims resulting from correction of military records (PL 220, 82d Cong.). For use by USAFAC only.  |
|  | 01-2512 42 S99999 . . . . | Admiralty Claims (Act 20 Oct 51; 65 Stat. 572). Settlement of claims in connection with operation of Army vessels--<br>(1) For damage to or loss or destruction of property, or<br>(2) On account of personal injury or death.   |
|  | 01-2514 42 S99999 . . . . | Postal Claims (AR 65-1). Settlement of claims of the Post Office Department for reimbursement under the Act of 6 June 1953 for funds and accountable postal stock embezzled by or lost through negligence, errors, losses, or defalcations of military personnel.  |
|  | 01-2515 42 S99999 . . . . | Industrial Security Claims (DOD Directive 5220.6): 7 December 1966 settlement of claims for suspension, revocation, or denial of security clearances which are later reinstated.   |
|  | 01-2516 42 S99999 . . . . | Non-Scope of Employment Claims (AR 27-20).   |
|  | 01-2517 42 S99999 . . . . | Foreign Claims settled under the Act of 7 September 1962 (10 USC 2734): Amounts paid to foreign countries as reimbursements for their payment of claims caused by members of the Armed Forces under--<br>(1) The NATO Status of Forces Agreement,<br>(2) The Bonn Finance Conventions, and<br>(3) Similar administrative agreements. |

b. Appropriation refunds will be credited, to current year only, as applicable, to the refund allotment accounts listed below:

|              | <i>Allotment No.</i>                      | <i>Appropriation refund account nos.</i> | <i>Description</i>                 |
|--------------|---|--|------------------------------------|
| 97*0102.0100 | 01-3501 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2501. |
|              | 01-3502 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2502. |
|              | 01-3503 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2503. |
|              | 01-3504 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2504. |
|              | 01-3505 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2505. |
|              | 01-3506 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2506. |
|              | 01-3507 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2507. |
|              | 01-3508 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2508. |
|              | 01-3509 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2509. |
|              | 01-3511 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2511. |
|              | 01-3512 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2512. |
|              | 01-3514 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2514. |
|              | 01-3515 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2515. |
|              | 01-3516 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2516. |
|              | 01-3517 42 S99999 . . . .                 |  | Refunds for allotment No. 01-2517. |
| 97*0104      | <b>COURT OF MILITARY APPEALS, DEFENSE</b> |  |                                    |
| 97*0500      | Military Construction, Defense Agencies   |  |                                    |

The following classifications are to be used to reflect differences between disbursements at the budgeted rate of exchange and the actual rate of exchange when disbursements are processed against this appropriation.

tion and in the affected currencies. This account will include the foreign currency fluctuation gains and losses for NATO Infrastructure projects financed with the Military Construction, Defense Agencies appropriation.

- 97\*0500 08-0960 P7500 2579 S99999 Japan
- 08-0961 P7500 2579 S99999 Germany
- 08-0962 P7500 2579 S99999 United Kingdom
- 08-0963 P7500 2579 S99999 Greece
- 08-0964 P7500 2579 S99999 Spain
- 08-0965 P7500 2579 S99999 Netherlands
- 08-0966 P7500 2579 S99999 Portugal
- 08-0967 P7500 2579 S99999 Italy
- 08-0968 P7500 2579 S99999 Turkey
- 08-0969 P7500 2579 S99999 Canada
- 08-0970 P7500 2579 S99999 Philippines
- 08-0971 P7500 2579 S99999 Belgium
- 08-0972 P7500 2579 S99999 Denmark
- 08-0973 P7500 2579 S99999 France.

**10-20. Revolving fund accounts.** The revolving fund accounts are listed below.

- |               |  |
|---------------|--|
| <i>Symbol</i> | <i>Title and description</i>   |
| 97X4080       | <b>DEFENSE PRODUCTION GUARANTEES, DEFENSE SUPPLY AGENCY</b><br>See paragraph 10-14.              |
| 97X4090       | <b>HOMEOWNERS ASSISTANCE FUND, DEFENSE</b><br>97X4090.0100 Allocations to Department of the Army |

| <i>Project/Budget</i> | <i>Account/activity title</i>                          | <i>Description</i>  |
|-----------------------|--|---|
| <i>Project</i>        |  |   |
| <b>2100</b>           | <b>INVESTMENT</b>                                      |   |
| 2100                  | Equity Payments to Homeowners . . . . .                | Payments to eligible homeowners or their agents to acquire the homeowners equity and title to the home and underlying real estate for the US Government. Does not include the balance due on the mortgage.  |
| 2120                  | Liquidation of Second Mortgages . . . . .              | Payments to mortgagees and other lien holders. Includes any interest and penalties necessary to acquire title to the home and underlying real estate for the US Government.   |
| 2130                  | Mortgages Payable Assumed . . . . .                    | The balance due at the time of acquiring of the homeowner's equity and title to the property that is to be paid by the US Government. This investment cost is part of the acquisition price of the home. It is not affected by the principal payments on mortgages.   |
| <b>2200</b>           | <b>EXPENSES</b>  |   |
| 2210                  | Appraisals . . . . .                                   | The cost incurred by the Corps of Engineers (COE). COE determines the value of property by examining it or reviewing all factors which would affect its value for acquisition, rental, sale, or any other purpose directly relatable to the Homeowner's Assistance Program.   |
| 2220                  | Corps of Engineers<br>Administrative Expense . . . . . | The cost incurred by COE at Office, Chief of Engineers (OCE) and lower levels directly relatable to the management and support of the Homeowner's Assistance Program. Included are negotiating, obtaining title evidence, closing and recording expenses, and the district office overhead distribution. Does not include FHA expenses.   |
| 2230                  | Reimbursement for Loss<br>on Private Sales . . . . .   | COE payments to eligible homeowners as compensation for losses sustained in a private sale. The payment cannot exceed the difference between—<br>(1) 95 percent of the fair market value of the property before public announcement of intention to close all or part of the military base or installation, and<br>(2) The fair market value of the property at the time of the sale or the actual sale price, whichever is higher. |
| 2240                  | Payments in Foreclosure Cases . . . . .                | COE payments to eligible homeowners, or on the account of eligible homeowners, of sums that have been paid or are due and owed because of foreclosure.<br>Included are:   |

- (1) Direct cost of judicial foreclosure;
- (2) Expenses and liabilities enforceable according to the terms of the respective mortgages or promissory notes; and
- (3) The amount of debts established against eligible homeowners by a Federal agency for loans made, guaranteed or insured by it following liquidation of the security of such loans.

2250      **FHA Incurred Expenses** ..... FHA payments for acquired property (except for payments on principal of the mortgage) and for the administrative expense of its insuring offices and headquarters office. Separate accounts will be maintained for each of the categories included on the monthly billing submitted by FHA under the Interagency Support Agreement, namely:

- a. Interest payments.
- b. Payments in lieu of taxes and insurance.
- c. Maintenance (including net settlements with brokers).
- d. Sales expense.
- e. FHA insuring office administrative expense.
- f. FHA/HUD Headquarters administrative expense.

**3100      REVENUE**

3110      **Sales Proceeds** ..... The amounts collected by FHA from the sales of homes for deposit to parent account by COE.

3120      **Other Revenues** ..... The amounts collected by FHA for principal and interest on the purchase money mortgages from the sales of homes for deposit to the parent account by COE.

**APPROPRIATION AND OTHER FUND ACCOUNT SYMBOLS AND TITLES—DEPARTMENT OF DEFENSE**

*Office of the Secretary of Defense*

97M0030      Retired Pay, Defense, Prior Years  
 97\*0030      Retired Pay, Defense (Fiscal Year)  
 97M0100      Operation and Maintenance, Defense Agencies, Prior Years  
 97\*0100      Operation and Maintenance, Defense Agencies (Fiscal Year)  
 97M0101      Contingencies, Defense, Prior Years  
 97\*0101      Contingencies, Defense (Fiscal Year)  
 97M0102      Claims, Defense, Prior Years  
 97\*0102      Claims, Defense (Fiscal Year)  
 97M0104      Court of Military Appeals, Defense, Prior Years  
 97\*0104      Court of Military Appeals, Defense (Fiscal Year)  
 97\*0300      Procurement, Defense Agencies (Fiscal Year)  
 97M0300      Procurement, Defense Agencies, Prior Years  
 97\*0400      Research, Development, Test and Evaluation, Defense Agencies (Fiscal Year)  
 97M0400      Research, Development, Test and Evaluation, Defense Agencies, Prior Years  
 97\*0450      Director of Test and Evaluation, Defense (Fiscal Year)  
 97\*0500      Military Construction, Defense Agencies  
 97M0700      Family Housing Management Account, Defense, Prior Years  
 97\*0700      Family Housing Management Account, Defense (Fiscal Year)  
 97\*0790      Family Housing Management Account, Defense (Fiscal Year)  
 97\*0800      Special Foreign Currency Program, Defense (Fiscal Year)  
 97M0800      Special Foreign Currency Program, Defense, Prior Years  
 97X0801      Foreign Currency Fluctuation, Defense  
 97X0803      Foreign Currency Fluctuation, Construction, Defense  
 97X1997      Unapplied Appropriation Financed Materiel Charges, Defense Agencies  
 97X1998      Unapplied Stock Fund Charges, Defense Agencies

*Revolving Funds*

97X4080      Defense Production Guarantees, Defense Logistics Agency      50 App. USC 2091  
 97X4090      Homeowners Assistance Fund, Defense      42 USC 3374(d)  
 97X4961      Defense Stock Fund      10 USC 2208  
 97X4962      Defense Industrial Fund      10 USC 2208

Figure 10-1