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OFFICE OF THE COMPTROLLER

NAVSO P-3013-2  
OCTOBER 1990



# **FINANCIAL MANAGEMENT OF RESOURCES**

## **OPERATING PROCEDURES (OPERATING FORCES)**



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FINANCIAL MANAGEMENT OF RESOURCES

(OPERATING FORCES)

OPERATING PROCEDURES (NAVSO P-3013-2)

This publication is a reissue of the November 1983 edition of Financial Management of Resources (Operating Forces) Operating Procedures (NAVSO P-3013-2). The November 1983 edition is superseded upon receipt of this replacement edition.

The instructions in this Handbook have been developed in collaboration with the Chief of Naval Operations and Commander in Chief, Atlantic and Pacific Fleets, in accordance with guidance received from the Office of the Secretary of Defense. The policies and procedures contained in this Handbook are issued for guidance and compliance of the operating forces of Commander in Chief U.S. Atlantic Fleet, Commander in Chief U.S. Pacific Fleet and Commander Naval Special Warfare Command, oceanographic units of the Oceanographer of the Navy, units of the Reserve Naval Construction Force, Fleet Accounting and Disbursing Centers, U.S. Atlantic Fleet and U.S. Pacific Fleet, Naval Construction Battalion Center, Port Hueneme, and other designated fleet activities ashore. Chapter 5 also applies to the Ships Parts Control Center. A summary of significant changes incorporated in this revision is provided following this cover letter.

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A handwritten signature in black ink, appearing to read "J.T. Kavanaugh", is positioned above the printed name and title.

J.T. KAVANAUGH  
Captain, SC, USN  
Assistant Comptroller  
Financial Management Systems

**FINANCIAL MANAGEMENT OF RESOURCES  
(OPERATING FORCES)  
OPERATING PROCEDURES**

The following is a summary of significant changes incorporated in this revision.

1. Par. 4106 and 4506. Ship Forces and Naval Aviation Forces OPTAR holders not operating under SUADPS procedures will now submit detail unfilled order (obligation) documents twice a month on the 15th and last day of each month. This is in place of the previous submission of these documents via an OPTAR Document Transmittal Report (NAVCOMPT Form 2156) three times a month on the 10th, 20th, and last day of each month. There is no change to the single, end of month, unfilled order (obligation) document submission procedure used under SUADPS. The Mobile Construction Force and Naval Reserve Mobile Construction Force will continue to utilize OPTAR Document Transmittal Report (NAVCOMPT Form 2156) submissions three times a month on the 10th, 20th, and last day of each month.

2. Par. 4107. The requirement to report consumption data by fund code and amount on the Budget OPTAR Report (BOR) message has been deleted due to current method of obtaining this data via the Supply Edit, Audit, and SIM (SEAS) System.

3. Par. 4108-3 and 4508-3. Aged unfilled order (unliquidated obligation) transactions appearing on the Aged Unfilled Order Listing (AUOL) with a dollar value of \$100 may now optionally be treated the same as those transactions with a dollar value above the \$100 threshold. If the OPTAR holder elects to use this new option he will have to prepare a cancellation document and submit this to the accounting office in place of annotating the transaction on the Aged Unfilled Order Listing as done previously. The advantage the OPTAR holder gains for a slight additional effort is that the OPTAR balance is increased immediately rather than having to wait for the accounting office to increase the OPTAR balance by an OPTAR credit "difference" appearing on a subsequent Summary Filled Order/Expenditure Difference Listing.

4. Par. 4108-3, 4, and 6 and 4508-3, 4, and 6. OPTAR holders now return the financial OPTAR holder listings (e.g. SFOEDL, AUOL, etc.) to the fleet accounting office without the OPTAR Document Transmittal Report (NAVCOMPT Form 2156) as soon as the OPTAR holder completes processing these financial OPTAR holder listings. Accordingly, Holding File #3 is no longer used.

5. Par. 4111-2, 3, 4, and 5. Travel procedures have been expanded to include a complete description, required uses, optional uses, and illustrations of the Overdue Travel Advances

Report, Overdue Travel Advances Summary Report, Special "Name" Travel Advance Report, and the Special SDN "Serial Number" (Tango No.) Travel Advances Report. This includes "due process" procedures for commanding officers to follow and for fund administrators to use when processing overdue travel advance transactions.

6. Par. 4407. Effective 1 October 1990 a new special interest code "D" is established for separate identification of Federal Employees Compensation Act (FECA) chargeback costs. This new special interest category is for use by fixed location staffs, commands or activities operating under the procedures of this Handbook, for transactions with second position fund code F Civilian Personnel. However, it will apply only when the applicable operating budget holder has requested the fleet accounting office to code the internal dictionary records for the applicable unit identification codes(s) as eligible to use this special interest category.

7. Par. 5002. The guidance and procedures on financial inventory accounting for Bulk Fuel on Fleet Oilers has been completely revised and expanded in a more user friendly and understandable format. This also includes specific working guidance to be used by afloat supply officers for requisitioning from and transferring or issuing fuel to other ships and activities.

8. Par. 5001. Revisions are made in the submission dates of data for the annual end use financial inventory reporting as performed by Navy Ships Parts Control Center, Naval Inactive Ship Maintenance Facilities, fleet commanders, Fleet Accounting And Disbursing Center U.S. Pacific Fleet and Commander, Naval Air Force U.S. Atlantic Fleet.

9. Par. 5003. Recognition is given to the End-Use Inventory Account 55000 (depot level repairable items) being maintained by aviation ships and squadrons operating under SUADPS and Naval Air Stations operating under UADPS.

10. Par. 6100-4 and 6106-4. Tenders, repair ships and SIMAs performing ROV intermediate maintenance and repair will provide the type commander of the benefitting (repaired) ship an advance copy of all ROV A Summaries so that it may be used for management and control purposes.

11. ADP, AIS and IRM Costing. Effective 1 October 1990 two new fund code categories are established, (1) for costs for purchase/acquisition/lease of automated data processing (ADP) equipment used for or in direct support of ADP, automated information system (AIS), or information resource management (IRM) and (2) costs for automated data processing (ADP), automated information system (AIS), or information resource

management (IRM) other than equipment purchase/acquisition/lease. These fund code categories (identified by fund codes Y and J respectively) are described more fully in Appendix II, Table 13.

12. SUADPS. Coverage and guidance applicable to OPTAR holders operating under SUAPDS-(207) or SUADPS-AV(207) has been expanded in several areas of the text.

13. SNAP II (SFM). Coverage and guidance applicable to OPTAR holders operating under SNAP II (SFM) has been added in several areas of the text.

14. Major Force Program 11. Effective 1 October 1990 Navy's Major Force Program/Five Year Defense Program 11 Operation and Maintenance (active and reserve) costs will be funded from the Defense Agency Operation and Maintenance appropriation, 97 0100 and subhead 5604. The fund codes, accounting data chargeable and various portions of the text have been appropriately revised for the three operating budget holders (i.e. COMNAVSPECWARGRU ONE, COMNAVSPECWARGRU TWO, and COMNAVSPECWARDEVGRU) and their supported units (e.g. SEAL teams) accounted for at FAADCPAC and FAADCLANT.

15. Illustrations. Most of the illustrations have been updated for clarity and to contain more current illustrative data and concepts.

16. Appendix II. All fund codes, related accounting data, fund code category descriptions, Navy expense element cross references to fund codes, transportation of things, transportation account codes (TACs), functional/subfunctional category codes and descriptions and subactivity group codes and titles have been completely updated for current fiscal year usage.

17. Index. The index has been expanded and updated to reflect the current guidance, paragraph numbers and page numbers.

**FINANCIAL MANAGEMENT OF RESOURCES (OPERATING FORCES)  
OPERATING PROCEDURES**

**(NAVSO P-3013-2)**

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## CHAPTER 4

### OPERATING TARGET ACCOUNTING

#### PART A: DEFINITION AND CONCEPT

##### 4000 DEFINITION

The term "operating target" (OPTAR) is defined generally as an estimate of the amount of money which will be required by an operating ship, staff, squadron, or other unit to perform the tasks and functions assigned. The legal restrictions and penalties of 31 U.S. Code 1517 (formerly part of Sec. 3679, R.S.) do not apply to operating targets.

##### 4001 INTRODUCTION

As outlined in Chapter 2, "Funding and Administration," the fleet commanders (major claimants) receive funds in the form of a major claimant operating budget from the Chief of Naval Operations and issue funds to themselves and to their respective type commanders in the form of expense limitations. Type commanders in turn issue operating budgets to shore activities and, from operating budgets issued to themselves, issue operating targets (OPTARs) to themselves for staff operations, to ships, aviation squadrons, staffs, and other operating units designated as cost centers. This Chapter describes the accounting required by these OPTAR holders for the OPTARs granted to them. In addition, it covers funds retained at the fleet/type commander level under which operating units may incur obligations. Accounting procedures for these centrally controlled expenses (e.g., fuel, utilities, and temporary additional duty for ships's forces) are contained in parts D and E.

##### 4002 CONCEPT

Each type commander is responsible for the financial management of all ships, squadrons, and other units under his command. This responsibility includes financial planning, analyses of unfilled orders (obligations), expenditures, expenses, and performance reporting. Operating budgets will not be issued to individual ships, aviation squadrons, units, or staffs. If it is considered necessary in the administrative control of funds or for the purpose of measuring performance with the established financial plan, type commanders may establish an operating target (OPTAR) amount for each subordinate element. The establishing of an OPTAR amount will not be phrased in such language as to be construed as creating an operating budget. For small units such as some submarines, even though they have individual unit identification codes, submarine squadrons or tenders perform administration of and reporting of the OPTAR rather than the individual craft or boat. In accordance with the requirement of Sec. 1311 of the



## 4002

Supplemental Appropriation Act 1955 (68 Stat; 31 U.S. Code 200) each transaction affecting the available balance of an operating budget be recorded on official records, appropriate records will be maintained which will show the value of unfilled orders (obligations) incurred.

## 4003 NOTIFICATION OF OPERATING TARGETS ISSUED

Each operating budget holder establishing or adjusting the balance of operating targets (OPTARs) granted under the procedures of this Handbook, will prepare a letter, speedletter, or Naval message giving all the OPTARs granted showing unit identification code (UIC) of each unit, hull numbers of ships and squadron numbers of aviation units, and the cumulative dollar amount of the grant. The dollar amounts should be cumulative through the end of the month being reported. These OPTAR assignment letters or messages should be sent in time to be received by the Fleet Accounting and Disbursing Center by not later than the third work day following the month being reported upon.

## 4004 OPERATING TARGET ACCOUNTING AND REPORTING

1. GENERAL. The OPTAR accounting and reporting procedures are contained in parts B through G, categorized by the funding or funding levels. It is the intent of these procedures that the accounting and reporting performed by the operating forces will require only the minimum of effort and complexity necessary to meet the requirements of higher authority.

## 2. ACCOUNTING AND REPORTING TIME FRAMES

All funds accounted for under the procedures of this handbook are accounted for over a full 36 month cycle. This 36 month period is composed of 12 months (from October through the following September) while the OPTAR (and appropriation) is the current fiscal year, followed by two additional years. The first year following the current fiscal year is called prior year 1 and the next year is referred to as prior year 2 funds. Although full OPTAR and appropriation fund accounting is done over this 36 month period, the frequency and extent of operating force OPTAR holder involvement becomes less in the latter part of this three year time frame. The operating force OPTAR holders receive OPTAR holder listings from the fleet accounting office and after processing them, these listings are then returned or in the case of FAADCLANT the filled out Response Sheets are returned. Details on these financial reports (listings) (e.g. Aged Unfilled Order Listing and Summary Filled Order/Expenditure Difference Listing) sent to the OPTAR holders are covered in paragraphs 4108 and 4508.

**PART B: SHIP OPERATING FORCES AND AVIATION  
OPERATING FORCES ACCOUNTED FOR BY  
FLEET ACCOUNTING AND DISBURSING  
CENTERS**

**4100 REQUIREMENTS**

1. **APPLICABILITY.** The accounting procedures and formats for records and reports prescribed in this Part apply to operating targets issued to the following operating force units and commands.

a. Ship Operating Forces. Includes active fleet ships, reserve training ships assigned to the active fleet, oceanographic units, amphibious construction battalions and units, staffs and commands, and designated shore activities specifically authorized to utilize the procedures of this handbook which are assigned to the Fleet Accounting and Disbursing Centers, U.S. Atlantic Fleet or U.S. Pacific Fleet, for accounting purposes.

b. Aviation Operating Forces. Includes aviation squadrons, units, staffs, ships supporting aircraft (for aviation funds only), and fleet marine force aviation commands (for Navy funds only) assigned to the Fleet Accounting and Disbursing Centers, U.S. Atlantic Fleet or U.S. Pacific Fleet, for accounting purposes. These procedures are equally applicable to the accounting for operating targets for those costs controlled centrally at the responsibility center or major command level. All other procedures in conflict herewith are cancelled and/or superseded.

2. **FLEET ACCOUNTING OFFICES.** The term "fleet accounting office" as used in this Part refers to the following activities.

a. Fleet Accounting and Disbursing Center, U.S. Atlantic Fleet. Designated to perform accounting for Ship Operating Forces of the Atlantic Fleet and for Aviation Operating Forces of the Atlantic Fleet. The oceanographic units of the Oceanographer of the Navy and the special warfare units funded by Commander, Naval Special Warfare Group Two or Commander, Naval Special Warfare Development Group under the Commander, Special Warfare Command, are also included as Ship Operating Forces.

b. Fleet Accounting and Disbursing Center, U.S. Pacific Fleet. Designated to perform accounting for Ship Operating Forces of the Pacific Fleet and for Aviation Operating Forces of the Pacific Fleet. The special warfare units funded by Commander, Naval Special Warfare Group One under the Commander, Naval Special Warfare Command are also included as Ship Operating Forces.

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3. **CONSOLIDATED AND/OR MECHANIZED ACCOUNTING.** Consolidated accounting and reporting by ships, squadrons, or groups may be authorized by the fleet commander. If consolidated accounting is performed, the records and reports will identify transactions to the unit identification code of each unit concerned. Data processing procedures that are developed to accomplish accounting and reporting functions will be in conformance with the instructions and principles established in this Part. Centrally developed procedures, manual or mechanized, for fleet-wide implementation will be submitted to the Office of the Comptroller of the Navy, via the chain of command, for approval. Individual applications developed locally for internal processing will be approved by the fleet commander.

#### 4. RESPONSIBILITY

a. Type Commanders. Each type commander (or equivalent) is responsible for the development of resource requirements, administration of available funds, and continuous analyses of the status of OPTARs issued, including efficient and effective use thereof. Corrective action will be taken, where necessary, in the research and reconciliation of unfilled orders (obligations), unmatched expenditures and unliquidated travel advances incurred.

b. OPTAR Holders. Each ship, aviation squadron, or command issued an OPTAR is responsible for the efficient and effective use thereof, including accurate and timely accounting and reporting in accordance with the procedures prescribed in this Part. Prompt action will be taken in the research and validation of transactions reported by the fleet accounting office relative to the status of each OPTAR held by the command.

#### 4101 GENERAL FUNDING AND ACCOUNTING SYSTEM

1. **GENERAL.** Each type commander will issue an operating budget from the applicable Five Year Defense Program expense limitation to finance the operations, maintenance, administrative, and temporary additional duty travel requirements of units assigned and of his own staff. Auditable records will be maintained which will show the value of transactions incurred and the available balance of the operating budget, including such values for each OPTAR granted therefrom. Additionally, budget submissions require the reporting of obligations and expenses incurred by expense element and other designated categories. To accomplish these accounting and reporting requirements, copies of chargeable requisitions (unfilled orders) will be forwarded in accordance with par. 4106 by each OPTAR holder to the designated fleet accounting office for reconciliation with corresponding expenditures. During the second monthly reconciliation process, unmatched expenditure documents for material, services, or travel

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below \$3,000 will be automatically recorded ("threshold charged") to the OPTAR by the fleet accounting office as a "difference." Both unmatched expenditures with an amount of \$3,000 or more and transactions with a matched requisition (unfilled order) and expenditures which have a "difference" (over or under unfilled order estimate) of \$3,000 or greater will be printed on the "Excessive Difference Listing." The accounting office should check the price charged for MILSTRIP transactions on the Excessive Difference Listing against the ML-N. Where appropriate the FAADC will prepare and process a bill-back or a request for an adjustment for price errors. Transactions for which a price error is not found are coded so that they will bypass the Excessive Difference Listing procedures and be included on the OPTAR holder's Summary Filled Order/Expenditure Difference Listing the following month. If the operating budget holder or the fleet accounting office codes an Excessive Difference Listing transaction to indicate it requires more time for research or correction, the transaction will stay on the Excessive Difference Listing until the specific correction is made or the override code removed. Expenditures applicable to reimbursable OPTARs, are exceptions to this threshold concept and require reconciliation with corresponding unfilled orders in every case, see subpara. 4004.2b. Since the "threshold charge" procedure has the effect of reducing the OPTAR balances, threshold procedures are also applied to aged unfilled orders (obligations), which allow for the reclaiming of OPTAR funds. Therefore, upon receipt of the various transaction listings from the fleet accounting office, it is required of the OPTAR holder, and basic to the system, that the required validation and specified action be initiated to ensure that the maximum use is made of the OPTAR funds provided. The accuracy and timeliness of OPTAR recordkeeping and reporting is one of the primary determinants of the accuracy and timeliness of financial management information available to each successive level of command for management of available resources.

2. SHIP OPERATING FORCES. Ships and commands categorized as "Ship Operating Forces" in subpara. 4100-1 are granted OPTARs to fund day-to-day operating, maintenance, and administrative requirements (e.g., "general mission support") and, when required, are granted reimbursable OPTARs in accordance with par. 4200. Additionally, OPTARs granted to tenders, repair ships, or equivalent commands may contain funding requirements for repair of other vessels (ROV) (see par. 4402).

3. AVIATION OPERATING FORCES. Aviation squadrons, units, and commands categorized as "Aviation Operating Forces" in subpara. 4100-1 are granted OPTARs to fund specified requirements, as designated by Appendix II. An OPTAR (or OPTARs) is granted for funding requirements such as the following (as applicable to the individual command):

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1. flight operations,
2. aircraft operations maintenance,
3. NSA Individual Material Readiness List (IMRL) and Marine Table of Basic Allowance outfitting/reoutfitting,
4. NSA photographic equipment,
5. reimbursable work or services,
6. staff and administration
7. temporary additional duty, and
8. intermediate level maintenance

These categories are referred to as OPTAR Functional Categories (OFCs).

## 4102 UNFILLED ORDER DOCUMENTS

## 1. GENERAL

a. Definition. An unfilled order document is a copy of a requisition for material or services which is "chargeable" to the operating target (OPTAR) and is also referred to as an obligation within the operating forces accounting system. Copies of chargeable unfilled orders are transmitted to the designated fleet accounting office for official recording against OPTAR funds granted by a type commander or other operating budget holder. Nonchargeable documents are not forwarded to the accounting office. (See par. 4100 for designated fleet accounting offices.)

b. Fiscal Year Chargeable. An unfilled order submitted by the operating forces (citing Service Designator Code "R" or "V" and an end-use fund code) is generally chargeable to the fiscal year corresponding to the Julian date cited on the requisition (unfilled order). Based on normal supply action, the unfilled order is a valid obligation against the fiscal year cited. A requisition placed with a stock point activity for stock account material not filled within the fiscal year the requisition was prepared or two succeeding fiscal years, will continue to be a valid obligation when the appropriation cited lapses for expenditure purposes. If the requirement still exists after the appropriation cited has lapsed (after the third year of the appropriation), the expenditure will be charged to the cited appropriation's successor "M" account. However, the following exception will apply in accordance with Navy Comptroller Manual, subpar. 022082-2:

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## FLOW OF ACCOUNTING DATA

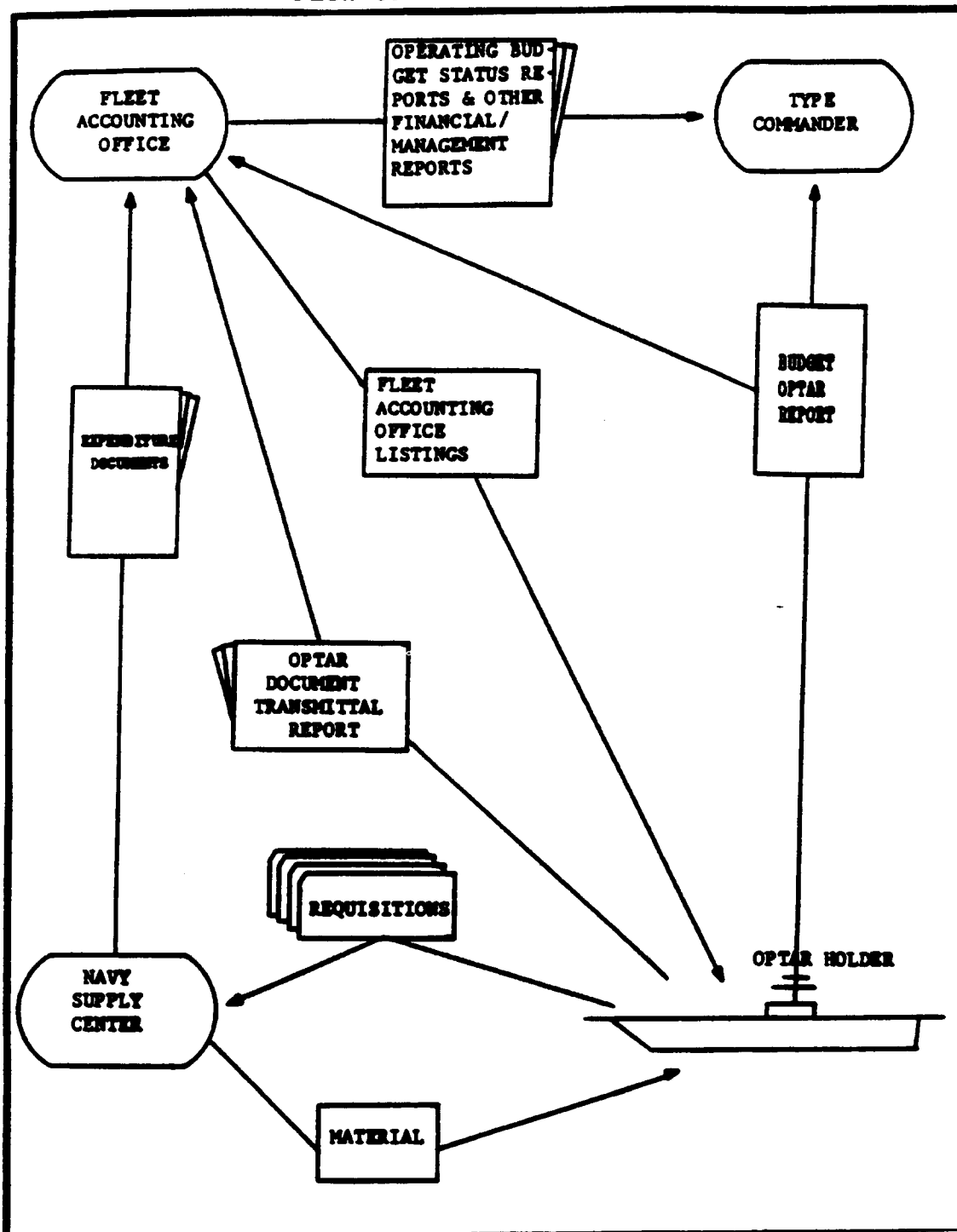


Illustration 4-1. The effective interplay of various financial reports depends upon accuracy and timeliness in OPTAR recordkeeping and reporting.



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When the requisition is converted to a purchase order or contract (citing the end-use accounting data corresponding to the fund code on the requisition), the fiscal year chargeable will be the fiscal year current as of the date of the purchase order or contract. Obligations established on the basis of purchase orders or contracts remain valid and expenditures applicable to them may be charged to successor ("M") accounts.

In the case of the above exception, the supply activity will advise the requisitioner in order that appropriate fund citations and adjustments to OPTAR records can be made.

2. PREPARATION. Unfilled order documents will be prepared and submitted to supply activities in accordance with Chapter 3 of Afloat Supply Procedures (NAVSUP P-485) or Automated SNAP I Supply Procedures Vol I (NAVSUP P-567). Basic unfilled order documents include DOD Single Line Item Requisition System Document (DD Form 1348), Requisition and Invoice/Shipping Document (DD Form 1149), Purchase Order--Invoice--Voucher (Standard Form 44), Single Line Item Consumption/Requisition Document (Manual) (NAVSUP Form 1250-1), the Non-NSN Requisition (NAVSUP Form 1250-2) and the DOD Printing Requisition (DD Form 282). The Navy operating forces may use a DD Form 1348, DD Form 1348-M or a NAVSUP Form 1250-1 to requisition material and/or equipment assigned a National Stock Number (NSN) or a number that is NSN compatible. The Single Line Item Consumption/Requisition Document (Manual) (NAVSUP Form 1250-1) is not to be used for requisitioning outside the Department of the Navy. The operating forces may use DD Form 1348-6, DD Form 1149, or NAVSUP Form 1250-2 for ordering or requisitioning from stock points, items of material and/or equipment not assigned a NSN or NSN compatible number. The Non-NSN Requisition (NAVSUP Form 1250-2) is not to be used outside the Department of the Navy. The NAVSUP Forms 1250-1 and 1250-2 may also be used as an issue document by non-stock funded ships or units as a non-chargeable internal request for material previously purchased to be issued to the requesting Department or Division. The Request for Contractual Procurement (NAVCOMPT Form 2276) is a document used by fleet commander, type commanders, and other operating budget holders for requesting work, services, material, equipment, etc. which needs to be purchased from the private sector, but this form is not to be used by the mobile operating forces. Mechanized units will prepare mechanized documents in the prescribed uniform format promulgated by the Naval Supply Systems Command.

3. CHARGEABLE TRANSACTIONS. Examples of transactions which are classified as chargeable unfilled orders and which will reduce the balance of the ship's, squadron's, or command's OPTAR cited are as follows:

1. requisitions placed with supply activities ashore for stock account material (Defense Logistics Agency, Army, Air Force, Navy Stock Account, or General Services Administration);

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2. requisitions for the type of material listed in item 1 placed with a fleet issue ship, tender, or repair ship, or other ship, or unit operating under Navy Stock Account (Class 207) or (Class 224) procedures;

3. requests for reimbursable work or services placed with a shore (field) activity (DD Form 1149 will be used by operating force units);

4. purchases by use of Order for Supplies or Services (DD Form 1155), Non-NSN Requisition (NAVSUP Form 1250-2) Purchase Order--Invoice--Voucher (Standard Form 44), or imprest fund;

5. requisitions for items to be purchased (including imprest fund purchase) by a shore (field) activity chargeable to end-use;

6. repair of other vessels (initially chargeable to ROV OPTAR held by tender or repair ship) (see par. 6106 for summarization procedures);

7. intership transfers of chargeable material between operating budgets (service designator code and/or first characters of fund code (alphabetic/alphabetic and alphabetic/numeric fund code series) of receiving unit would be different than service designator code and/or first character of fund code of transferring unit) (see par. 6106 for summarization procedures);

8. travel orders authorizing temporary additional duty and/or deployment per diem, however, these transactions are only chargeable to the OPTAR holder funding the travel - not necessarily the order writer or benefitting activity.

9. Integrated Logistics Overhaul (ILO) requisitions for type commander funded shipboard deficiencies. (Ships will record and transmit these unfilled orders to the Fleet Accounting and Disbursing Center);

10. civilian personnel costs (applicable only to headquarters, staff, and other OPTAR holders employing civilian personnel);

11. requests for Appropriation Purchases Account (APA) material (normally even numbered COG ordered using fund code Y6) issued from a Defense Logistics Agency, Army, Air Force, General Services Administration, or Navy Stock Account (including open purchases). Issues of all such material from other than the APA of a Navy activity are chargeable to the requisitioner;

12. incentive awards (military and civilian);



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13. customs, immigration, and agricultural inspections;
  14. receipts of aviation fuel from in-flight tanker service aircraft (see subpar. 6100-3b(3)).
  15. Printing Requisition (DD Form 282) transactions;
  16. Claim for Reimbursement for Expenditures on Official Business (DD Form 1164) transactions; and
  17. Requests, Authorizations, Agreement, Certification of Training and Reimbursement (DD Form 1556) transactions when the training is chargeable and the OPTAR is cited for the payment.
4. NONCHARGEABLE TRANSACTIONS. Transactions which are not chargeable to the ships or units OPTAR and which do not reduce the operating target balance are not to be considered unfilled orders (obligations) and are not transmitted to the accounting offices for accounting. Non-chargeable transactions include the following:
1. receipts of end-use material from units under the same operating budget, when authorized by the type commander;
  2. requisitions placed with supply activities for Appropriation Purchases Account material (investment items), including statistical charges for repair of Appropriation Purchases Account material;
  3. orders placed for centrally controlled categories of material (e.g. ship's propulsion fuel), type commander controlled and funded temporary additional duty, and certain services (e.g., repair other vessels (ROV), restricted availability/technical availability (RA/TA), overhaul, and utilities) designated by the fleet commander to be funded at a higher command level: (NOTE: Although such items as ships fuel are nonchargeable to the ship receiving the fuel and its OPTAR will not be affected by, such purchases, the fuel is chargeable to the fleet commanders OPTAR and operating budget established to fund such costs).
  4. NAVSEA Coordinated Shipboard Allowance List (COSAL) funded requisitions including those originated during an Integrated Logistics Overhaul (ILO);
  5. initial outfitting deficiencies - new construction (for ships only) chargeable to allotment held by the outfitting supply activity);
  6. military personnel costs; and
  7. aircraft ferry services funded in accordance with OPNAV Instruction 3710.6 series.

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5. PRICING AND NUMBERING OF REQUEST DOCUMENTS. Prices stated on request documents will be obtained from the latest available price lists. The latest semi-annual revision of the Management List-Navy (ML-N) (formerly the Navy Management Data List (NMDL)) is received on 48X microfiche from the Defense Logistics Service Center (DLSC), Battle Creek, MI. The ML-N will be the basic source of price information for non-automated OPTAR holders and for OPTAR holders operating under SNAP II(SFM). The Stock Record Card Afloat (NAVSUP Form 1114) is not a reliable source for price information because the latest price is commonly not recorded. OPTAR holders operating under SNAP II enter the latest prices into their automated supply and financial system via screen input in accordance with the technical edit procedures of paragraph 3720 of NAVSUP P-485. After technical edit, the system will use the updated price to establish the value of the unfilled orders (obligations) recorded to the OPTAR and sent to the Fleet Accounting Office. OPTAR holders operating under the various versions of Shipboard Uniform Automated Data Processing System (SUADPS) have the unit price of all carried items contained within SUADPS and price changes are normally received monthly on a magnetic ADP tape for direct automated price update. These normally current and accurate unit prices are used by the SUADPS ships and units to establish unfilled orders (obligations) for themselves and supported ships, etc. SUADPS uses these prices in the expenditures it prepares for material issues made. Under SUADPS procedures individual detail obligation records are not sent to the fleet accounting office for most material requisitions. This is because the SUADPS system does the reconciliation of the original obligated amount to the final expenditure cost. The SUADPS system compares the dollar amount of the original requisition to the current unit price and extended price. If there is an increase (or decrease), SUADPS makes an appropriate corresponding increase (or decrease) in the amount of gross obligations reported in the monthly message Budget OPTAR Report at the fund code level (or at the fund code and type equipment code level where appropriate for aviation forces). Numbering of material request documents will be in accordance with the Military Standard Requisitioning and Issue Procedures (MILSTRIP) contained in Afloat Supply Procedures (NAVSUP P-485). A 15-character Navy Standard Document Number will be cited on all TAD travel orders along with the accounting classification reference number (ACRN) and the special accounting classification code as prescribed and described in paragraph 4403.

6. RESTRICTION OF AMOUNTS CITED ON REQUISITIONS. Supply action (limited to the specific item and quantity requested) will continue on requests submitted for non-chargeable material when the item has migrated to a chargeable material category unless restricted by a statement on the requisition. Similarly, the value of the material to be issued can be restricted to an amount not to exceed the amount stated in the request. The following restricting statements, generally to be applied to low priority

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requirements only, are authorized to be inserted on a requisition:

1. "Do not issue a chargeable or reimbursable item.";and
2. "Do not exceed the chargeable amount of \$\_\_\_\_\_."

## 7. REQUESTS FOR SERVICES

a. Continuing Requests. Chargeable requisitions submitted for continuing (repetitive) receipts of commodities and services (e.g., gasoline, telephone service, laundry service, and civilian personnel labor costs) will be coded "C9999" in the quantity block of the unfilled order (obligation) document to provide for the reestablishment of the unfilled order at the accounting office after matching with periodic and/or multiple expenditures. Continuing requisitions will be reestablished at the beginning of a new fiscal year to enable the proper reporting of expenditures against the applicable fiscal year chargeable. The activity providing the services will be informed of the new document number for citation to permit matching with the correct fiscal year's unfilled order.

b. Non-repetitive Requests. Requests for non-repetitive services (e.g., typewriter repair) or those involving a limited number of performances or deliveries (e.g., foreign port services, garbage collection in foreign ports, and chargeable services (gasoline for ship's vehicles) for short in-port CONUS visits) will be coded with the quantity of "00001," when a single billing is expected. In such case, coding with the quantity of "00001" is applicable regardless of the number of units/items used, repaired, etc. (e.g., foreign tugs and/or pilots used, typewriters serviced). Where multiple billings from the same source for providing the services are expected, the procedures in subpara. 4102-7a will apply.

## 8. CITATION OF FUND CODES OR ACCOUNTING DATA ON REQUISITIONS

a. General. A fund code will be cited on all requisitions to identify the chargeable operating budget, expense element and other required financial classifications of the transaction. On each purchase document, and on all other supply documents which require a complete line (nine data fields) of accounting data, the accounting data will be entered as prescribed in this paragraph. (Travel orders, work requests, and project orders are not considered as supply documents and should be prepared in accordance with par. 4403). Fleet and type commander staffs should also see par. 4407 for special coding of requisitions relating to special interest items (e.g., automatic data processing, telecommunications and minor construction). Each of the nine data fields of a complete line of accounting requires a specific number of characters to complete its data field. When a data field does not contain sufficient characters to completely

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fill the data field, zeros will be entered preceding the first significant character to complete the field. When a data field is not required, zeros will be entered to completely fill the data field. Country codes are not considered as one of the nine data fields of a complete line of accounting data and blocks printed with "country" are to be left blank. The disbursing office is to assign the country codes in accordance with NAVCOMPT Manual, subpar. 046027-13 and par. 027002.

b. Format of Accounting Data. A complete line of accounting data (for material or service requisitions) consists of the following data in the order of the example shown:

SAMPLE ACCOUNTING CLASSIFICATION FOR  
AN OPERATION FORCES PURCHASE DOCUMENT

1791804.602S	000	53825	0	060951	2D	V07350	0090500069SC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- (1) Appropriation (7 characters) (see FUTURE CHANGE below);
- (2) Subhead (4 characters),
- (3) Object Class (will be 000 unless the transaction affects the international balance of payment (IBOP). For IBOP transactions see NAVCOMPT Manual, par. 027002) (3 characters),
- (4) Bureau Control Number (UIC of operating budget holder) (5 characters),
- (5) Suballotment (operating budget suffix) (1 character),
- (6) Authorization Accounting Activity (UIC of Fleet Accounting Office) (6 characters),
- (7) Transaction Type Code (cite 2D),
- (8) Property Accounting Activity (service designator code and Unit Identification Code of requisitioner) (6 characters),
- (\*) (See note),
- (9) Cost Code (consists of 2 zeros ("00") followed by the Julian date (9050) and serial number of requisition (0069) followed by applicable fund code (SC)).

\* Country code will not be shown on purchase documents as part of the accounting classification. Pending revision to delete the "Country" block from Navy overprints, this block will be left blank. Disbursing officers will enter country codes on payment vouchers in accordance with NAVCOMPT Manual, subpar. 046027-13 and par. 027002.

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**FUTURE CHANGE:** It is planned that in the future a change will be made in the accounting line so that instead of 7 characters being used to identify the appropriation and fiscal year, 12 characters will be used. This will allow for the identification of the transferring agency, the beginning fiscal year and the ending fiscal year. For example instead of "1791804" being used as in the above example "170089891804" would be used. For the operating forces after this change is made the appropriation fiscal year will be composed of "1700" followed by the last two digits of the chargeable fiscal year given twice (for example "8989" for fiscal year 1989 OPTAR transactions) followed by the four digits of the appropriation symbol ("1804" for Operation and Maintenance, Navy appropriation and "1806" for Operation and Maintenance Navy, Reserve). The date for this change has not been determined. After the change, 1991 O&M,N OPTAR transactions would cite "170091911804" as the appropriation portion of the accounting line.

Fund codes and accounting classifications for use by the operating forces are contained in Appendix II.

c. Forms Without Printed Data Blocks. For forms without printed data fields, such as the Standard Form 44, enter the nine data fields of the complete line of accounting in accordance with subpar. 4102-8b.

d. Bills and Billing Statements. Vouchers for Disbursement and/or Collection (NAVCOMPT Form 2277), Standard Form 1080, General Services Administration billings, and dealer's bills received by a unit or command will be forwarded to the designated paying office (not necessarily the fleet accounting office) for payment. The billings will be certified, if otherwise correct, and forwarded immediately upon receipt in accordance with Afloat Supply Procedures (NAVSUP P-485) pars. 4335, 4336, and/or 4337. Non-automated (manual) OPTAR holders will review the Requisition/OPTAR Log (NAVCOMPT Form 2155) and automated OPTAR holders will review their SNAP II or SUADPS (SNAP I) OPTAR records to see if an unfilled order has been recorded and where appropriate sent to the fleet accounting office, if the billing is otherwise correct. In the event the unfilled order had not been recorded and the billing is otherwise correct, the transaction may be recorded to the same fiscal year OPTAR as the fiscal year cited on the billing document. Manual (non-automated) OPTAR holders will record this valid not previously recorded transaction to the Requisition/OPTAR Log (NAVCOMPT Form (2155)). Normally such transactions will be recorded if the OPTAR is still a current year OPTAR because the unfilled order should be received and processed at the FAADC before the expenditure has been received and threshold charged to the OPTAR in its second monthly reconciliation. If the transaction applies to a prior year OPTAR, the OPTAR holder may choose to take no financial action now and wait for the expenditure to be threshold charged and appear on a



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Summary Filled Order/Expenditure Difference Listing. If the transaction is to be recorded to the OPTAR at the time the bill or invoice is processed care must be taken to ensure that a new purchase request is not made since supply action is already complete. When a SNAP II OPTAR holder chooses not to financially record the transaction it will be processed as a receipt not from due.

#### 4103 REQUIRED RECORDS/LOGS AND FILES

1. REQUISITION/OPTAR LOG. Each manual ship, aviation squadron, or command will establish a Requisition/OPTAR Log (NAVCOMPT Form 2155) to record OPTAR grants and the value of transactions incurred as chargeable to the type commander's operating budget. A separate Requisition/OPTAR Log will be established for each OPTAR received. The Requisition/OPTAR Log parallels and provides a check on the official accounting records maintained at the fleet accounting office. OPTAR grants will be entered in the Requisition/OPTAR Log and reduced by the value of chargeable requisitions (unfilled orders). All chargeable requisitions and purchase orders must be recorded to the log. Nonchargeable (e.g., Appropriation Purchases Account (APA)) requisitions will also be entered, but these documents have no effect on the OPTAR balance and are not sent to the fleet accounting office. Additionally, "differences" reported by the fleet accounting office on the Summary Filled Order/Expenditure Difference Listing in accordance with subpar. 4108-6 must be entered in the log and debit differences will decrease and credit "differences" will increase the OPTAR balance. See subpar. 4104-7 for discussion of applicability of the OPTAR log and files for automated OPTAR holders.

2. HOLDING FILES. Files will be established by fiscal year for each OPTAR received to hold the appropriate accounting documents and listings pending transmittal to the fleet accounting office. (See pars. 4004, 4106, and 4108 for time frames of reporting.) Holding files required to be established and their contents are defined as follows:

##### FILE 1 -- UNFILLED ORDER CHARGEABLE DOCUMENTS FOR TRANSMITTAL.

This file contains the accounting copy (green copy) of the DOD Single Line Item Requisition System Document (DD Form 1348), Single Line Item System Document (DD Form 1348M). Non-NSN Requisition (DD Form 1149), DOD Printing Requisition (DD Form 282), Purchase Order -- Invoice -- Voucher (Standard Form 44), Single Line Item Consumption/Requisition Document (Manual) (NAVSUP Form 1250-1), and the Non-NSN Requisition (NAVSUP Form 1250-2).

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The Navy operating forces may use a DD Form 1348, DD Form 1348M or a NAVSUP Form 1250-1 to requisition material and/or equipment assigned a National Stock Number (NSN) or a number that is NSN compatible. The Single Line Item Consumption/Requisition Document (Manual) (NAVSUP Form 1250-1) is not to be used for requisitioning outside the Department of the Navy. The operating forces may use DD Form 1348-6, DD Form 1149, or NAVSUP Form 1250-2 for ordering or requisitioning from stock points items of material and/or equipment not assigned a NSN or NSN compatible number. The Non-NSN Requisition (NAVSUP Form 1250-2) is not to be used outside the Department of the Navy. The Request for Contractual Procurement (NAVCOMPT Form 2276) is a document used by fleet commanders, type commanders and other operating budget holders for requesting work, services, material, equipment, etc. which needs to be purchased from the private sector, but this form is not to be used by the mobile operating forces. The Order for Work or Services (NAVCOMPT Form 2275) is used by operating budget holders to order work or services to be performed by Navy or other DOD activities on a reimbursable basis, but it is not to be used by the mobile operating forces. The mobile operating forces use the DD Form 1149 for requesting work or services. The NAVSUP Forms 1250-1 and 1250-2 may also be used by non-stock funded ships or units as a non-chargeable internal request for material previously purchased to be issued to the requesting Department or Division. Underway replenishment requisitions are to be included in accordance with subpar. 4104-3. "Debit" adjustment documents which increase the estimated cost chargeable based on advance price changes prepared in accordance with subpar. 4104.6a, will be included. The DD Form 1149 or DD Form 1348 may be used to obligate civilian labor and submitted to the FAADC with other transmittal documents with the NAVCOMPT Form 2156. Requisitions for APA items or other nonchargeable material will not be placed in Holding File 1. All documents will be priced, extended, and entered in the Estimated Cost Chargeable section of the Requisition/OPTAR Log for the period involved, with a corresponding decrease to the OPTAR balance. Documents in this file are transmitted to the fleet accounting office for matching with expenditure documents from supplying or paying activities.

File 2--UNFILLED ORDER CANCELLATION DOCUMENTS/LISTS FOR TRANSMITTAL. This file contains lists of confirmed cancellations or copies of individual cancellation documents (see subpar. 4104-5), advance downward price adjustments, and copies or lists of administrative cancellations of above threshold unfilled orders and optionally administrative cancellations of below threshold unfilled orders (see subpar. 4108-3) that decrease the estimated cost chargeable (credit adjustments). All documents will be priced, extended, and entered in the Estimated Cost Chargeable section of the Requisition/OPTAR Log for the period involved, with a corresponding increase to the OPTAR balance. Documents in this file are transmitted to the fleet accounting office. These

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documents cancel or adjust unfilled orders previously established through the submission of Holding File 1 documents.

File 3--RETURNED FLEET ACCOUNTING OFFICE LISTINGS. This file is no longer used. The reason is that the annotated financial OPTAR holder listings, or properly filled out Response Sheets for transactions being challenged are to be sent directly to the fleet accounting office as soon as they have been processed. These OPTAR holder financial listings are no longer sent to the fleet accounting office with an OPTAR Document Transmittal Report (NAVCOMPT Form 2156). For travel transactions the OPTAR holder financial listing (e.g. AUOL and SFOEDL) will need to be annotated and returned to the fleet accounting office, even if the Response Sheets are used for other transactions.

#### 4104 REQUISITION/OPTAR LOG AND HOLDING FILE TRANSACTIONS, POSTINGS, AND MAINTENANCE

1. REQUISITION/OPTAR LOG MAINTENANCE. The Requisition/OPTAR LOG (NAVCOMPT Form 2155) will be maintained legibly, in ink, for each OPTAR received by manual (non-automated) OPTAR holders, but not by SNAP I SUADPS or SNAP II mechanized OPTAR holders.

a. Heading. The unit's name and hull or aviation squadron number will be placed in the upper right hand corner of each page, and each page for the fiscal year will be numbered consecutively.

b. Date Column. The Julian date of the requisition or posting date for other transactions will be posted to this column.

c. Document Number Column (DOC NO.). The serial number of the requisition (unfilled order) will be entered in this column. Documents will be numbered in accordance with Afloat Supply Procedures (NAVSUP P-485).

d. Stock Number Column. The National Stock Number (NSN), National Item Identification Number (NIIN), or part number of the item requisitioned will be recorded. When an individual NSN, NIIN or part number doesn't apply this column is used to annotate a reference such as "S" for servmart, "SERVMART", "OPEN PURCHASE", etc.

e. Description Column. The nomenclature (name) of the material requisitioned will be entered. When a "SERVMART" transaction includes more than one item, the term "various"



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should be used. For other postings, enter a description of the transaction.

f. Priority Column (PRI). The priority assigned to the requisition will be recorded.

g. Supplementary Address or Department Column (SUPP. ADDRESS OR DEPT.). The internal identification code identifying the requestor will be entered.

h. Qty on Order Column. Enter the quantity ordered. For partial receipts or cancellations, line-out the original entry and enter quantity outstanding.

i. Date Material Received Column (DATE MAT'L REC'D). The Julian date of material receipt (or "CANC" for cancelled) will be recorded. When a partial shipment has been received or quantity ordered is partially cancelled, a diagonal line will be drawn in this column and the Julian dates of the partial receipts or cancellations indicated.

j. Increase or Decrease Column. OPTAR grants (increases or decreases) will be entered.

k. Estimated Cost Chargeable Columns

(1) Ship Operating Forces. OPTAR holders of the ship operating forces not having automated data processing (ADP) support for OPTAR accounting should label columns 10, 11, 12, and 13 of the Estimated Cost Chargeable section "B", "C", "R" and "9" respectively. The phrase "DIFFERENCE" printed over columns 15 and 16 should be crossed out so that columns 10 through 16 may be used to record the estimated cost chargeable identified to its fund code. Columns 14 and 15 should be labeled with two frequently used fund codes (such as "E" and "7" for example) and the phrase "OTHER" written in column 16. In column 16 under where the word "OTHER" was written, the column will be divided into "FC" (for fund code) and "AMOUNT", to permit recording the less used chargeable fund codes in this column. The word "DIFFERENCE" should be written in column 17, the line separating columns 16 and 17 should be extended up to the double line and the printed "DIFFERENCE" above columns 15 and 16 should be crossed out. The estimated cost chargeable for each unfilled order (requisition) will be written in the column corresponding to its fund code. The estimated cost chargeable of unfilled orders citing any fund code not labeled in columns 10 through 15 will be written in column 16 and the actual fund code will be written to the far left of column 16. OPTAR holders having ADP support with mechanized OPTAR accounting have ADP programs which establish a separate record (and produce reports) on each different fund code used under the OPTAR.

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(2) Aviation Operating Forces. OPTAR holders of the aviation operating forces not having automated data processing (ADP) support for OPTAR accounting and reporting should label columns 10 through 16 with the fund code and type equipment code 4104-1 used. The word "DIFFERENCE" should be written in column 17, the line separating columns 16 and 17 should be extended up to the double line and the printed "DIFFERENCE" above columns 15 and 16 should be crossed out. The estimated cost chargeable for each requisition (unfilled order) will be entered under its applicable fund code-TEC column. If the number of TECs within fund code exceed the columnar availability, extra pages will be used or local procurement of expanded forms is authorized. See illustrations 4-5 and 4-7.

1. Difference columns. Both Ship Operating Forces and Aviation Operating Forces will post the net grand total of all "differences" received on the Summary Filled Order Expenditure/Difference Listing in column 17. The differences by individual fund codes will be posted to a separate record (the Requisition/OPTAR Log - Differences Supplement (NAVCOMPT Form 2155-S ) as fully described in subpar. 4108-6 or an equivalent locally developed form. Ensure all differences received in each SFOEDL are posted to the OPTAR log. If any difference is a result of an expenditure(s) believed to be erroneous, post the difference to the OPTAR log, challenge the difference to the FAADC so that a credit difference can be provided on a future SFOEDL. Only when the credit is received on future SFOEDL can it be credited in the OPTAR log. It is the OPTAR holder's responsibility to ensure they have received and posted each SFOEDL. The OPTAR holder should contact the FAADC to obtain copies of any missing SFOEDLs.

m. Balance Column. Represents the available balance of the OPTAR grant.

n. Remarks Column. This column will be used to post cross-references, cancellation or adjustment data, transmittal and fleet accounting office listing data, and any other information either deemed desirable or required by the fleet or type commander.

2. OPTAR GRANT TRANSACTIONS. When OPTAR grants, advances, augmentations or withdrawals are received, the command will record the amount granted (or withdrawn) to the Increase or Decrease and Balance columns of the Requisition/OPTAR Log. The type of authority (e.g., "grant") and method and date of transmittal (message or letter) will be referenced in the Description column.

3. CHARGEABLE UNFILLED ORDER TRANSACTIONS. Upon preparation of a requisition, purchase order, or other document for material or services that is chargeable to the OPTAR held by the command, the following steps will be performed:



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Step 1--Detach 1 legible copy of the requisition (the green copy of DOD Single Line Item Requisition System Document (Manual) (DD Form 1348), when used). Mechanized units will prepare mechanized documents in the prescribed uniform format promulgated by the Naval Supply Systems Command. The mechanized documents (DD Form 1348) received from replenishment ships during underway replenishment will be used for unfilled order documents after ensuring that a corresponding document is received for each line item on the related listing (in such case, additional documentation by the OPTAR holder is not required).

Step 2--Compute and insert on the detached copy the total estimated price in the Remarks block "U" of the DD Form 1348. The mechanized documents (DD Form 1348) received from replenishment ships during underway replenishment will contain the extended price on each document. Insertion of additional data by the OPTAR holder is not required.

Step 3--Record the unfilled order to the Requisition/OPTAR Log and enter the estimated cost to the fund code column of the Estimated Cost Chargeable section corresponding to the fund code cited. (See subpara. 4104-1k for estimated cost chargeable column recording.) The listing received from a replenishment ship during underway replenishment will be used for recording to the Estimated Cost Chargeable section. A one line entry may be made from the totals provided on the listing. Any discrepancies between quantities received and quantities billed will be handled in accordance with Afloat Supply Procedures (NAVSUP P-485).

Step 4--Place the unfilled order in Holding File 1 pending the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156) transmittal to the fleet accounting office. All mechanized documents received from the replenishment ship during underway replenishment (other than those indicated as not carried ("NC") or not in stock ("NIS")) will be placed in Holding File 1. No adjustment will be made to the mechanized documents. All the documents in the file will be transmitted in the next regular transmittal.

4. NONCHARGEABLE TRANSACTIONS. The nonchargeable transactions described in subpara. a through d have no effect on the OPTAR balance and requisitioning documents will not be filed in Holding File 1, nor transmitted to the fleet accounting office.

a. Coordinated Shipboard Allowance List (COSAL) Ships's Initial Outfitting Material. The initial supply of COSAL material is nonchargeable and requests for such materials are to be submitted in accordance with the NAVSEA Outfitting Manual (T9066-AA-MAN-010 Vol I) and the Afloat Supply Procedures (NAVSUP P-485). Requisitions for initial outfitting material are not required to be entered in the Requisition/OPTAR Log. However,

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NAVCERT FORM 1000 REV. 5-76 SHEET 1 OF 1										REQUISITION/OPTAR LOG										FISCAL YEAR 1976	
										NAME OF SUBJECTIVITY USS SUMMIT (00701)										PAGE NO. 1	
DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PR	SUPP. ADDRESS OR DEPT.	QTY	UNIT	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE	DIFFERENCE				BALANCE		REMARKS					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17					
3/7/76		010113	GRANT					20000													
										15				16 OTHER		17					
														BE AMOUNT							

Illustration 4-4. Ship's OPTAR Log entry recording type commander's grant of funds. Note the reference to the type commander's message. Also note the fund code annotation and modification of the "Estimated Cost Chargeable" and "Difference" columns. The "Other" column in the "Estimated Cost Chargeable" section is divided into "Fund Code" and "Amount" subcolumns to permit the recording of chargeable fund codes assigned to the "Other" category (see par. 4104-1k(1)).

NAVCERT FORM 1000 REV. 5-76 SHEET 1 OF 1										REQUISITION/OPTAR LOG										FISCAL YEAR 1976	
										NAME OF SUBJECTIVITY US-29										PAGE NO. 1	
DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PR	SUPP. ADDRESS OR DEPT.	QTY	UNIT	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE	DIFFERENCE				BALANCE		REMARKS					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17					
3/7/76		010113	GRANT					1600													
										15				16		17					
										ASAJ/7B				ASAK/7B		ASAJ/7F					
														ASAK/7F							

Illustration 4-5. Aviation squadron's OPTAR Log entry recording type commander's grant of funds. Note the reference to the type commander's message. Also note fund code annotation of the "Estimated Cost Chargeable".

NAVCOMPT FORM 2108 REV. 9-70  
S/N 0104-704-0001

**REQUISITION/OPTAR LOG**

FISCAL YEAR 1970  
NAME OF SHIP/ACTIVITY USS QUARTE (DD 901)  
PAGE NO. ?

DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PRI	SUPP. ADDRESS OR DEPT.	QTY ON ORDER	DATE REC'D	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE				DIFFERENCE			BALANCE	REMARKS	
									B	C	R	9	15	16 OTHER	17			
9274	0001	581-2324	SYNCHRO	06	NAVY							143	00				1983	
9275	0001	UNREP	USS MMS		AFS-1		175		1412	00	250	00	310	00			1788	
9276	0002	581-2296	ENAMEL	13	SWIFT						105	00					1778	

Illustration 4-6 Ship's OPTAR Log entries recording chargeable requisitions. Note batch processing of underway replenishment requisitions; these requisitions have exclusive use of the Julian date of transaction in accordance with Afloat Supply Procedures (NAVSUP P-485).

NAVCOMPT FORM 2108 REV. 9-70  
S/N 0104-704-0001

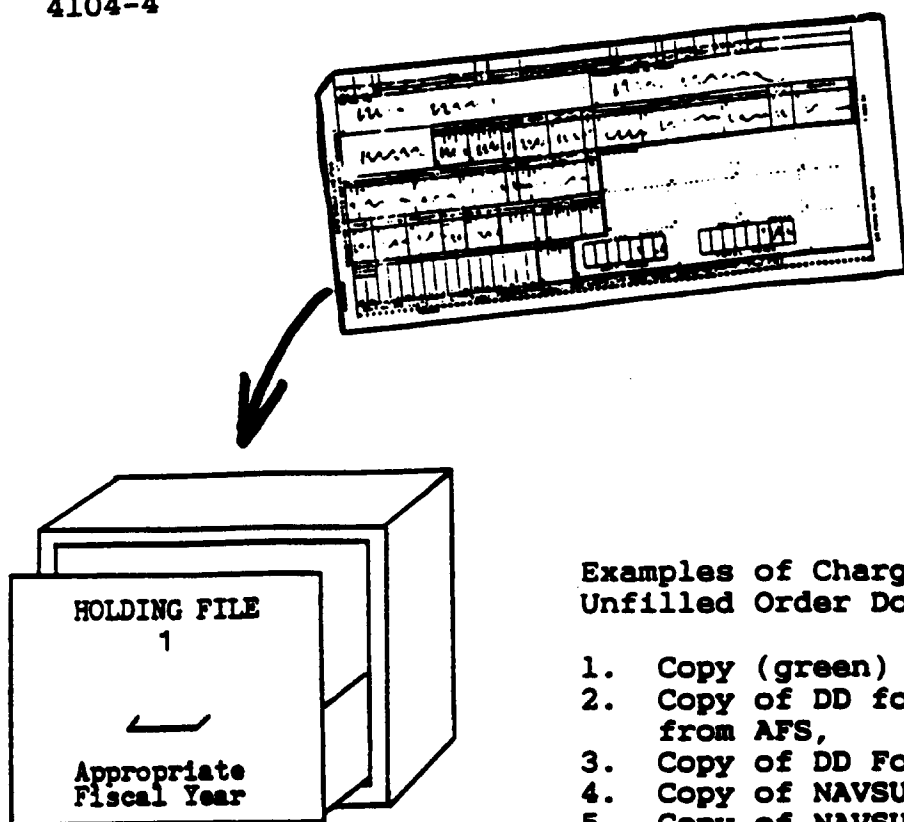
**REQUISITION/OPTAR LOG**

FISCAL YEAR 1970  
NAME OF SHIP/ACTIVITY VS-24  
PAGE NO. 2

DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PRI	SUPP. ADDRESS OR DEPT.	QTY ON ORDER	DATE REC'D	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE				DIFFERENCE			BALANCE	REMARKS	
									B	C	R	9	15	16 OTHER	17			
9274	F001	1211/25	FUEL	05		1000			150	00							21430	
9274	F002	1211/25	SHOES	05		12					720	00					21310	
9275	F003	1211/25	FUEL	05		200			1900	00							19410	
9275	F004	1211/25	TUBE	05	AT	6					162	00					19248	
9276	F005	1211/25	PENS	12	SAP	08							2	00			19246	

Illustration 4-7 Aviation squadron's OPTAR Log entries recording chargeable requisitions.

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**Examples of Chargeable  
Unfilled Order Documents:**

1. Copy (green) of DD 1348,
2. Copy of DD form 1348 received from AFS,
3. Copy of DD Form 1149
4. Copy of NAVSUP Form 1250-1
5. Copy of NAVSUP Form 1250-2
6. Copy of DD Form 282

**Illustration 4-8. Chargeable unfilled order documents are filled for ultimate transmission to the Fleet Accounting Office.**



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material outstanding and material completed files will be established for material receipt control purposes. Fund code "VO" (Victor Oscar) will be cited on these documents by all units with Service Designator Code "V" and fund code "RO" (Romeo Oscar) will be cited by all units with Service Designator Code "R".

b. Fleet Open Operating Budget Material and Service Requests. Material and service requests for material centrally funded at the fleet level (e.g., ship propulsion fuel) are entered in the Requisition/OPTAR Log only when the requisition document is prepared by the OPTAR holder and a requisition number from the Requisition/OPTAR Log is assigned. The Estimated Cost Chargeable section will be annotated "nonchargeable" and the OPTAR balance will not be reduced.

c. Appropriation Purchase Account (APA) Material. APA material requisitions will be recorded in the Requisition/OPTAR Log with "N/C" annotated under any of the Estimated Cost Chargeable columns. If the OPTAR holder desires to note the estimated price of APA material ordered, "APA" and the estimated price will be annotated in the Remarks column. The OPTAR balance will not be reduced.

d. Intra-Type Command Transfers. The transfer of end-use supplies and equipage material between ships under the same type commander and in the same Five Year Defense Program/budget activity will be performed in accordance with the Afloat Supply Procedures (NAVSUP P-485), par. 5036. The requesting ship will prepare the requisitioning document in accordance with NAVSUP P-485 and will enter the document in the Requisition/OPTAR Log. The Estimated Cost Chargeable section of the Requisition/OPTAR Log will be annotated "nonchargeable." The OPTAR balance will not be reduced. The issuing ship will prepare a "B" Summary in accordance with subpar. 6106-2c.

5. UNFILLED ORDER CANCELLATION TRANSACTIONS. When a confirmed cancellation is received from a supply activity, the following steps will be performed (applicable to total cancellation of any value unfilled order and partial cancellation of unfilled orders with an original estimated charge of \$100.00 or more, only):

Step 1--On the original unfilled order entry line of the Requisition/OPTAR Log, annotate "CANC" in the Date Material Received column. In the Remarks column, write "CANC" and the Julian date of the annotation.

Step 2--On the next available line of the Requisition/OPTAR Log enter the "credit" (negative) amount in the Estimated Cost Chargeable column corresponding to the fund code column used when originally posting the unfilled order. Annotate the Description column "CANC" and the Remarks column with "CANC" and the complete document number of the requisition cancelled.



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Step 3--Increase the OPTAR Balance column by the amount of cancellation. The cancellation value will be the amount of the corresponding original unfilled order previously recorded in the Requisition/OPTAR Log unless otherwise amended (or proportionate amount for partial quantity cancellations).

Step 4--Prepare a list of the cancellations showing document number, quantity cancelled, unit of issue, fund code, cancelled value, and whether each transaction is a partial or total cancellation. Mechanized units will prepare cancellation documents in the prescribed format promulgated by the Naval Supply Systems Command. Insure that the Julian date, serial number, and the fund code of the cancellation are identical to that shown in the original unfilled order.

Step 5--File the list of cancellations in Holding File 2 pending the next OPTAR Document Transmittal Report submitted to the fleet accounting office. This action will financially cancel the unfilled order held at the fleet accounting office. (The original unfilled order was previously processed through Holding File 1 and transmitted to the fleet accounting office.) Only cancellations for unfilled orders citing the current fiscal year's OPTAR will be placed in the current year's Holding File 2. Cancellations of prior year unfilled orders will be placed in the respective prior year's Holding File 2 and submitted in accordance with subpar. 4106-2. Administrative cancellations (e.g., cancellations unrelated to supply action) will be processed upon review of the Aged Unfilled Order Listing in accordance with subpar. 4108-3c.

6. ADJUSTMENT TRANSACTIONS. Subpars. a through d describe certain situations under which adjustments will be made to the OPTAR holder's Requisition/OPTAR Log and the official accounting records held at the fleet accounting office.

a. Price Change. If the type commander so authorizes, advance adjustment of the OPTAR balance may be made when requisition status or other advance data (not receipt document data because the expenditure would most likely arrive at the fleet accounting office prior to the advance adjustment) indicates a total price difference of \$100 or more (on a single unfilled order) between the cost estimated by the OPTAR holder and the actual cost to be charged. When such adjustments are to be made in advance, they will be processed in accordance with the following steps:

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**Illustration 4-9. OPTAR Log entries recording nonchargeable requisitions.**

4104-6

Step 1--Prepare an unfilled order adjustment document (either increase or decrease). All the entries will be identical to the original unfilled order document with the exception that the "Send To" block will contain the name of the accounting office; the document identifier will be the AO series for increases or AC series for decreases; Quantity block will be left blank; and the dollar amount recorded will be the amount of increase or decrease to the unfilled order price. Insure that the Julian date, serial number, and fund code of the adjustment document are identical to the unfilled order being adjusted and that the "Quantity" block is blank. If preferred, decreases can be entered on the List of Confirmed Cancellations prepared in accordance with subpar. 4104-5 instead of preparing a separate unfilled order adjustment document but the quantity must be blank.

Step 2--The adjustment document will be posted to the Requisition/OPTAR Log by annotating the next available line "ADJ" in the Description column. The Remarks column will be annotated with "PRICE ADJ" and the complete document number of the unfilled order adjusted. The amount of the adjustment document (difference between current available price information and original estimated cost) will be recorded either as an increase or decrease under the appropriate Estimated Cost Chargeable fund code column and the OPTAR balance adjusted accordingly. The adjustment amount to increase the unfilled order will be a positive (debit) amount and the adjustment amount to decrease the unfilled order will be a negative (credit) amount. The Remarks column of the original unfilled order entry will be annotated with "PRICE ADJ" and the Julian date of the adjustment entry.

Step 3--Place the debit adjustment documents which result in an additional charge against the OPTAR (original unfilled order estimate lower than actual cost) in Holding File 1. Place the credit adjustment documents which decrease charges against the OPTAR (original unfilled order estimate greater than the actual cost) in Holding File 2. The documents will be subsequently forwarded via the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156) to the fleet accounting office. (If the transaction is reported on the next Summary Filled Order/Expenditure Difference Listing received with the advance adjustment shown as a "difference," the transaction will be annotated in accordance with subpar. 4108-6d.

NAVCOMPT FORM 2105 (REV. 5-78) DAN 0104-704-0001										REQUISITION/OPTAR LOG					FISCAL YEAR 1990		NAME OF SHIP/ACTIVITY U.S.S. QUARTE (DD-702)		PAGE NO. 4	
DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PRI	SUPP. ADDRESS OR DEPT.	QTY ON ORDER	DATE MAT'L REC'D	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE				DIFFERENCE				BALANCE	REMARKS		
									10	11	12	13	14	15	16	17	18	19		
9/27/79			CANC						B	C	R	9					17,923	9/27/79/10/2		

Illustration 4-10. Ship's OPTAR Log entry recording a confirmed cancellation of a previously submitted requisition. Note that the "Remarks" block refers to the requisition's original log entry. At the time this cancellation entry is made, an appropriate cross reference is entered in the "Remarks" block of the requisition's original entry.

NAVCOMPT FORM 2105 (REV. 5-78) DAN 0104-704-0001										REQUISITION/OPTAR LOG					FISCAL YEAR 1990		NAME OF SHIP/ACTIVITY S-29		PAGE NO. 2	
DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PRI	SUPP. ADDRESS OR DEPT.	QTY ON ORDER	DATE MAT'L REC'D	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE				DIFFERENCE				BALANCE	REMARKS		
									10	11	12	13	14	15	16	17	18	19		
9/27/79			CANC						10/1/78	10/1/78	10/1/78	10/1/78					20851	10/1/78/10/2		

Illustration 4-11. Aviation squadron's OPTAR Log entry recording a confirmed cancellation of a previously submitted requisition. Note that the "Remarks" block refers the requisition's original log entry. At the time this cancellation entry is made, an appropriate cross reference is entered in the "Remarks" block of the requisition's original entry.

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b. APA to NSA Migration. When an item originally ordered as APA nonchargeable is subsequently identified as chargeable (e.g. NSA, DLA, Air Force or is open purchased citing OPTAR funds) an advance adjustment (above \$100.00 threshold only) will be processed in accordance with the below steps. Expenditures of \$100.00 or less are automatically "threshold charged" without the requirement for a matching unfilled order, thus the steps described below are not required.

Step 1--Prepare an unfilled order adjustment document (DD Form 1348). All the entries will be identical to the original requisition with the exception that: (1) the fund code must be changed; (2) a new cognizance symbol is required; and (3) total dollar value will be shown in block "U."

Step 2--The adjustment document will be posted to the Requisition/OPTAR Log by annotating the next available line with "ADJ" in the Description column. The Remarks column will be annotated "APA to NSA ADJ" and complete document number of the unfilled order adjusted; the appropriate Estimated Cost Chargeable fund code column will be posted and the OPTAR balance reduced. The Remarks column of the original unfilled order entry will be annotated with "APA to NSA ADJ" and Julian date of the adjustment entry.

Step 3--Place the adjustment unfilled order in Holding File 1. The document will be subsequently forwarded via the next OPTAR Document Transmittal Report sent to the fleet accounting office.

c. NSA to APA Migration. When an item originally ordered as NSA chargeable is subsequently identified as APA nonchargeable, an adjustment will be processed in accordance with the following steps:

Step 1--Enter the transaction on the list of cancellations prepared in accordance with subpar. 4104-5 or prepare an individual cancellation document (DD Form 1348) to place in Holding File 2.

Step 2--The adjustment document will be posted to the Requisition/OPTAR Log by annotating the next available line with "ADJ" in the Description column. The Remarks column will be annotated with "NSA TO APA ADJ" and the complete document number of the unfilled order adjusted; the appropriate Estimated Cost Chargeable fund code column will be posted with a decrease for the original estimated amount and the OPTAR balance increased. The Remarks column of the original unfilled order entry will be annotated with "NSA TO APA ADJ" and Julian date of the adjustment entry.

Step 3--Place the adjustment unfilled order in Holding File 2. The document will be subsequently forwarded via the next OPTAR Document Transmittal Report sent to the fleet accounting office.

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d. Continuing Services Amendments. When it becomes evident that an additional amount must be obligated to cover continuing services unfilled orders, an adjustment will be processed in accordance with the following steps:

Step 1--Prepare an unfilled order adjustment document (DD Form 1348). All the entries will be identical to the original entry (cite C9999 in quantity block), except that the amount block will contain the amount of additional funds authorized to increase the total value of the continuing services unfilled order on file with the fleet accounting office.

Step 2--The adjustment document will be posted to the Requisition/OPTAR Log by annotating the next available line "ADJ" in the Description column. The Remarks column will be annotated with "CONT/SERV ADJ" and the complete document number of the unfilled order adjusted. The appropriate Estimated Cost Chargeable column will be posted and the OPTAR balance reduced. The Remarks column of the original unfilled order entry will be annotated "CONT SERV ADJ" and Julian date of the adjustment entry.

Step 3--Place the adjustment document in Holding File 1. The document will be forwarded via the next OPTAR Document Transmittal Report sent to the fleet accounting office.

## 7. Automated OPTAR holders.

### a. Direct Program Funds.

(1) SUADPS. OPTAR holders operating under the various versions of SNAP I SUADPS do not need to maintain a manual Requisition/OPTAR Log (NAVCOMPT Form 2155) because the SUADPS system accomplishes what the manual log procedures do as part of its system design. SUADPS OPTAR holders will submit detail unfilled order (obligation) documents in mechanized form for COG 99 (services), and flight operations (excluding aviation fuel) via an Unfilled Order Summary Report (Report 20) and an automated Document Transmittal Report (NAVCOMPT Form 2156), once a month on the last day of the month. Both the mechanized NAVCOMPT Form 2156 transmittal and the mechanized Budget OPTAR Report (Report 47) are automatically prepared for submission to the fleet accounting office when the OPTAR holder processes a Document Identifier 100 request for actual monthly (or September yearly) reports.

(2) SNAP II. OPTAR Holders operating under the mechanized OPTAR recording and reporting procedures of SNAP II do not need to maintain a manual Requisition/OPTAR Log (NAVCOMPT Form 2155) because the SNAP II system accomplishes what the manual log procedures do as part of its system design. However, SNAP II does not currently support reimbursable OPTARS as discussed in subparagraph b(2) below. All chargeable detailed obligations will be submitted in mechanized form via an automated OPTAR Document

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Transmittal Report (Report 25) and OPTAR Document Transmittal Letter (Report 26) twice a month - on the 15th and the last day of each month. An automated Budget OPTAR Report is prepared by the SNAP II system at the end of each month for submission to the appropriate FAADC. The Budget OPTAR Report is prepared in accordance with the basic procedures contained in para. 4107.

b. Reimbursable OPTAR Transactions.

(1) SUADPS. The various versions of SUADPS (SNAP I) have completely automated the receipt of a reimbursable OPTAR and the processing of their transactions. Under SUADPS the ordering of material for use in performing work or service on a reimbursable OPTAR is basically the same as ordering material for the OPTAR funding the direct operations except that the fund code will always have "A" as the second character and the reimbursable control code will be assigned as the first two characters of the requisition's (or Standard Document Number's) serial number. Under SUADPS the detail unfilled orders (obligations) established for reimbursable OPTARs will be automatically prepared for submission to the fleet accounting office when the OPTAR holder processes a Document Identifier 100 request for actual monthly (or yearly) reports. These unfilled orders will be in detail format just like the COG 99 (e.g., services) direct program OPTAR transactions. Also, see subparagraph 4200-4.

(2) SNAP II. The SNAP II system is not currently capable of processing reimbursable OPTAR transactions. Accordingly OPTAR holders operating under the mechanized SNAP II procedures must revert to the use of separate manual procedures for the acceptance of a reimbursable OPTAR and the processing of its transactions. OPTAR holders operating under the mechanized SNAP II procedures will have to prepare manual unfilled orders, OPTAR Document Transmittal Report (NAVCOMPT Forms 2156) and the Budget/OPTAR Report and should follow the basic procedures for non-automated OPTAR holders contained in pars. 4106 and 4107. The Document Transmittal Report (NAVCOMPT Forms 2156) will be submitted by SNAP II reimbursable OPTAR holders twice a month - on the 15th and last day of the month.

4105 BALANCING THE REQUISITION/OPTAR LOG (NAVCOMPT FORM 2155)

1. BALANCING TOTALS AND FORMULA. On the 15th and the last day of each month, concurrent with the preparation of the OPTAR Document Transmittal Report (NAVCOMPT Form 2156), the Requisition/OPTAR Log (NAVCOMPT Form 2155) will be balanced. Balancing is accomplished by adding the individual columns and using the totals to verify the accuracy of the Requisition/OPTAR Log balance. The following balancing formula will apply:

1. obtain the cumulative total of the OPTAR Increase or Decrease column,



4105-1

<u>LIST OF CONFIRMED CANCELLATIONS</u>					
<u>DOCUMENT NUMBER</u>	<u>QUANTITY</u>	<u>U/I</u>	<u>VALUE CANCELLED</u>	<u>FUND CODE</u>	<u>PARTIAL/TOTAL</u>
R0552432740001		FA	\$143.00	NP	TOTAL

Illustration 4-12. A ship's list of confirmed cancellations is kept in Holding File #2 for ultimate transmittal to the Fleet Accounting Office.

<u>LIST OF CONFIRMED CANCELLATIONS</u>					
<u>DOCUMENT NUMBER</u>	<u>QUANTITY</u>	<u>U/I</u>	<u>VALUE CANCELLED</u>	<u>TEC/FC</u>	<u>PARTIAL/TOTAL</u>
R092043274F002	10	PR	\$120.00	ASAT/7F	TOTAL

Illustration 4-13. An aviation squadron's list of confirmed cancellations is kept in Holding File #2 for ultimate transmittal to the Fleet Accounting Office.



4105-1

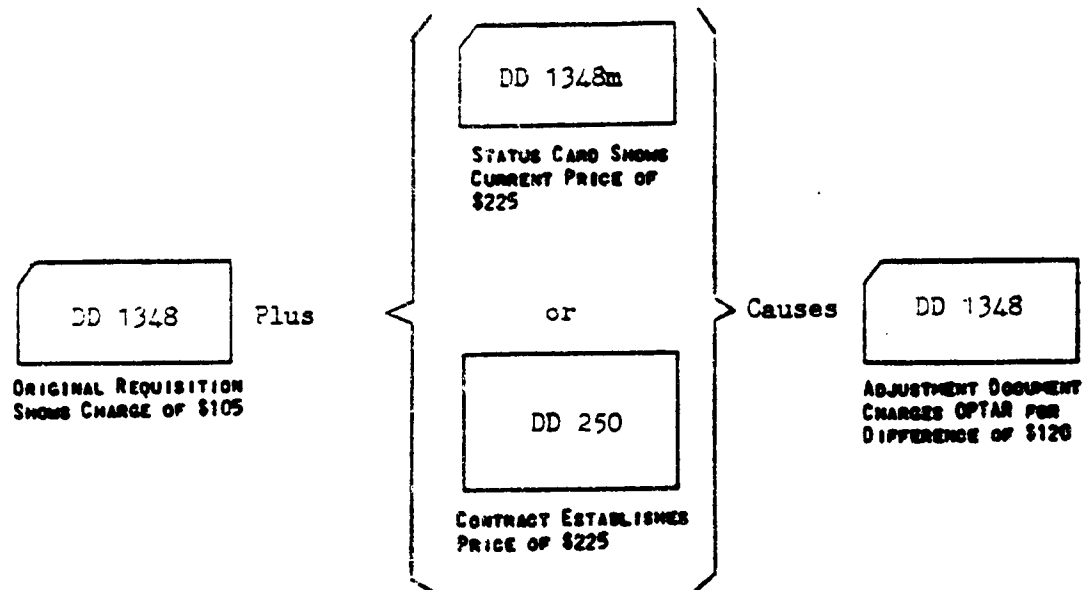
2. obtain the net cumulative total of each fund code column of the Estimated Cost Chargeable section,
3. obtain the net cumulative total of the Difference section,
4. verify the accuracy of the Requisition/OPTAR Log and running total of the Balance column as follows:
  - a. start with total of the Increase or Decrease column,
  - b. compute a net total of each column of the Estimated Cost Chargeable section,
  - c. subtract the results of item 4b. from item 4a.,
  - d. compute a net total of the Difference section, and
  - e. if the cumulative net difference calculated in item 4d is a credit (minus value) add the results of item 4d to the results obtain in item 4c and this should equal the Balance column total, or
  - f. if the cumulative net difference calculated in item 4d is a debit (plus value) subtract the results of item 4d from the results obtained in item 4c and this should equal the Balance column total.

When using the above formula, it should be noted that "credit" differences correct over-estimates of the unfilled orders and "debit" differences correct underestimates of the unfilled orders. Recording of the differences adjusts the value of the unfilled orders to agree with the value of corresponding expenditures. When the posting accuracy of the Requisition/OPTAR Log has been verified, the "Balance" column total represents the current available balance of the OPTAR.

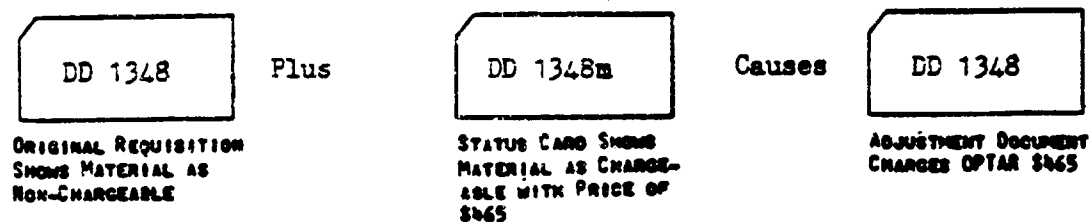
2. RULING OF THE REQUISITION/OPTAR LOG. Upon balancing and verification of the OPTAR balance in accordance with subpar. 1, the Requisition/OPTAR Log will be ruled and the columnar totals used as the opening entries for the next period's transactions. At the end of the month, the Requisition/OPTAR Log will also be ruled as prescribed. The remainder of the page will be left blank and the totals carried forward to the next page. The ruled and balanced Requisition/OPTAR Log totals are the basis for preparation of the Budget/OPTAR Report (NAVCOMPT Form 2157) or message Budget/OPTAR Report in accordance with par. 4107.

4105-2

# ADVANCE ADJUSTMENT TO REQUISITION R05504/3276/0002



# ADVANCE ADJUSTMENT TO REQUISITION R05504/3277/0003



# ADVANCE ADJUSTMENT TO REQUISITION R05504/3279/0004

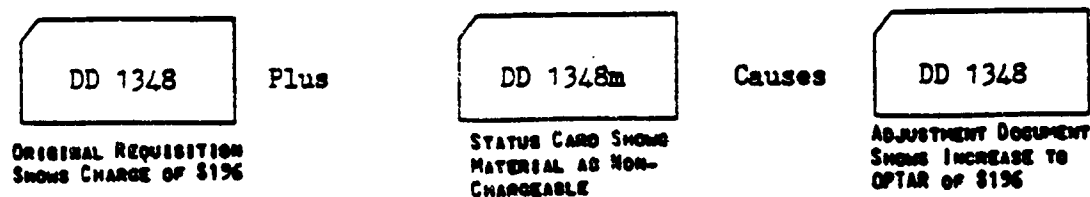


Illustration 4-14. Examples of advance adjustments.



	Plus	Minus
OPTAR Grant	\$20,000.00	
Requisition R05504/3274/0001		\$ 143.00
Requisition R05504/3275/0001		1,972.00
Requisition R05504/3276/0002		105.00
Requisition R05504/3277/0003		-0-
Requisition R05504/3277/8000		-0-
Cancellation 0187	143.00	
Requisition R05504/0280/0004		196.00
Advance Adjustment 3282		120.00
Advance Adjustment 3282		465.00
Advance Adjustment 3282	196.00	
	\$20,339.00 -	\$3,001.00 -
<b>\$17,338.00</b>		

4-47

NAVEDROP FORM 2100 REV. 5-70 GPO 6700-700-0001										REQUISITION/OPTAR LOG										FISCAL YEAR 1991	
										NAME OF SHIP/ACTIVITY USS OYARTE (DD-901)										PAGE NO. 2	
DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PN	SUPP. ADDRESS OR DEPT.	QTY ON ORDER	DATE OF REC'D	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE					DIFFERENCE					BALANCE	REMARKS	
									R	C	R	9	E	7	OTHER						
0283			BALANCE					20,000	250	1877			535				17338				

Illustration 4-16. Ship's OPTAR Log balance entry for entries listed above.

4105-2

	Plus	Minus
OPTAR Grant	\$21,600.00	
Requisition R09204/3274/F001		\$170.00
Requisition R09204/3274/F002		120.00
Requisition R09204/3274/F003		340.00
Requisition R09204/3274/F004		162.00
Requisition R09204/3274/F005		2.00
Requisition R09204/3274/F006		105.00
Cancellation 0187	120.00	
	\$21,720.00	\$899.00
	= 20,821.00	

4-48

NAVJAG FORM 200-1 (REV. 5-78)										REQUISITION/OPTAR LOG										FISCAL YEAR 1990			
NAME OF SPM/ACTIVITY VS-24										PAGE NO. 2													
DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PN	SUPP. ADDRESS OR DEPT.	QTY. ORDERED	DATE REC'D	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE	DIFFERENCE				BALANCE				REMARKS					
08			BALANCE					21,600.00	170.00	340.00	162.00	107.00					20,821.00						

Illustration 4-17. Aviation squadron's OPTAR Log balance entry for entries listed above.

4106-4

## 4106 OPTAR DOCUMENT TRANSMITTAL REPORT (NAVCOMPT FORM 2156)

1. REQUIREMENTS. Unfilled orders, cancellation documents, processed listings and other transaction documents which affect the status of the OPTAR will be transmitted to the fleet accounting office on an accurate and timely basis to permit the up-to-date maintenance of the official accounting records of the type commander or other operating budget holder. (See subpar. 4100-2 for the applicable fleet accounting office.)

2. FREQUENCY OF TRANSMITTAL. Manual (Non-Automated) OPTAR holders will remove the documents in Holding Files 1 and 2, and transmit them to the fleet accounting office with the OPTAR Document Transmittal Report (NAVCOMPT Form 2156) on the 15th and last day of each month for current fiscal year OPTARs. OPTAR holders operating under automated SNAP II procedures will submit to the appropriate fleet accounting office mechanized unfilled order documents under cover of an OPTAR Document Transmittal Letter (Report 26) on the 15th and last day of each month for current fiscal year OPTARs. OPTAR holders operating under the automated SUADPS procedures will submit to the appropriate fleet accounting office mechanized unfilled order (obligation) documents along with an OPTAR Document Transmittal Report (NAVCOMPT Form 2156) on the last day of each month for current fiscal year OPTARs. SUADPS OPTAR holders only submit detail unfilled order (obligation) documents for some of their transactions (e.g. reimbursable OPTAR transactions, flight operations, and services). See chart in illustration 4-20 showing when the OPTAR Transmittal Document Report (NAVCOMPT Form 2156) is required to be prepared and submitted. If no transactions have taken place since the last transmittal, a transmittal will not be made for such period or periods. See subpara. 4106-7 for prior fiscal year reporting requirements.

3. ASSEMBLING HOLDING FILE DOCUMENTS. In preparation for the submission of the OPTAR Document Transmittal Report, separate adding machine tapes of the documents in Holding Files 1 (debit) and 2 (credit) will be made. The net total of these two tapes, representing the total net value of documents in Holding Files 1 and 2, should be equal to the total difference between the beginning and ending balances of the Estimated Cost Chargeable columns of the Requisition/OPTAR Log for the current reporting period.

4. PREPARATION AND SUBMISSION OF THE OPTAR DOCUMENT TRANSMITTAL REPORT. The OPTAR Document Transmittal Report will be prepared as follows:

From--Enter name and hull/squadron no. of the reporting unit.

To--Enter name and address of the appropriate fleet accounting office.

4106-4

Block A--Enter the transmittal number. Transmittals will be consecutively numbered, for each OPTAR. For example, the first transmittal number for fiscal year 1989 appropriation will be 001/9 and the second transmittal number will be 002/9. The fourth digit of this number refers to the last digit of the appropriation fiscal year. When a transmittal is omitted for one or more periods (because no transactions occurred during the period or periods), the number of the next transmittal submitted will be one higher than the last number submitted. (For example, if transmittal number 001/9 was submitted on 15 October 1988 and there were no transactions during the period from 16 October 1988 through 31 October 1988, there would be no transmittal on 31 October 1988. If transactions occurred during the 1 November 1988 through 15 November 1988 period, transmittal number 002/9 would be submitted on 15 November 1988.) When cancellations, or other adjustments for Fiscal Year 1989 are subsequently submitted during Fiscal Year 1990 and 1991, the next unused FY 1989 serial number will be used, such as 025/9. Whenever a NAVCOMPT Form 2156 transmittal with unfilled orders (obligations) or cancellations (documents, ADP tape, or floppy disk) is received and the transmittal was not received by the FAADC, the accounting activity must inform the operating budget holder (e.g. Type Commander) so that positive measures can be taken to receive the missing documents and prevent eventual needless threshold charging of the expenditures corresponding to the missing documents.

Block B--Enter by Julian dates the period covered by the report. If a transmittal or transmittals have been omitted, the first transmittal thereafter will cover the entire period since the last submission. The "(From)" Julian date will always be one Julian date higher than the "(To)" date that was used in the last submission.

Caption 1--Enter the number and total value of chargeable unfilled order/adjustment documents from Holding File 1. Do not enter separate totals for manual vs. mechanized documents under this Caption.

Caption 2--Enter the document count and total value of cancellation/adjustment lists of documents from Holding File 2. (Note: A list of confirmed cancellations will be counted as one document regardless of the number of requisitions cancelled on such documents.)

Total Net Value of (1 Minus 2)--Enter the value of Caption 1 "Money Value" minus Caption 2 "Money Value." (Nothing will be recorded under "Number of Documents" column on this line.)

Caption 3--This caption is no longer required to be used.

Remarks Block - This block is no longer required to be used.

4106-7

The documents and lists transmitted under captions 1 and 2 will be substantiated by adding machine tapes, or mechanized listings, to ensure that the value of documents actually transmitted agrees with the monetary amount reported under each caption. When both manual and mechanized documents are submitted, the mechanized documents will be grouped and taped/listed separately; however, the combined total should be shown on the OPTAR Document Transmittal Report. The report with supporting documents or tapes, will be mailed (registered or certified mail will not be used) to the fleet accounting office. Units having key punch or other mechanized equipment will submit mechanized documents in the uniform format prescribed by the Naval Supply Systems Command.

5. VERIFICATION OF THE VALUE OF OPTAR TRANSACTIONS REPORTED. Prior to submission of the OPTAR Document Transmittal Report, the Requisition/OPTAR Log will be balanced and reviewed to ensure that the value of documents transmitted under captions 1 and 2 of each OPTAR Document Transmittal Report corresponds to and equals the value of documents entered in the Estimated Cost Chargeable section of the Requisition/OPTAR Log for the period being reported. This balancing process is described in subpar. 4106-3 above.

6. CORRECTION OF TRANSMITTAL VALUES. If the value of documents received does not agree with the values reported under captions 1 and 2 of the OPTAR Document Transmittal Report, the fleet accounting office will advise the OPTAR holder and request that retained records be corrected accordingly.

7. PRIOR YEARS REPORTING REQUIREMENT. After the end of the first year of an appropriation and OPTAR, transmittals will no longer be made two or three times a month. After an OPTAR becomes a prior year OPTAR in October (12 months after the OPTARs funds first became available) OPTAR holders will prepare and submit OPTAR Document Transmittals for the next two years, but they will be sent only monthly (on the last day of the month) in months in which a transaction has occurred during that month which affects gross obligations (column 22) of the Budget OPTAR Report. For the entire 36 month life cycle of an appropriation Special Accounting Class 207 OPTAR holders will submit OPTAR Document Transmittals monthly in each month in which a transaction has occurred in one of the categories for which unfilled order documents are sent to the fleet accounting office.



4106-7

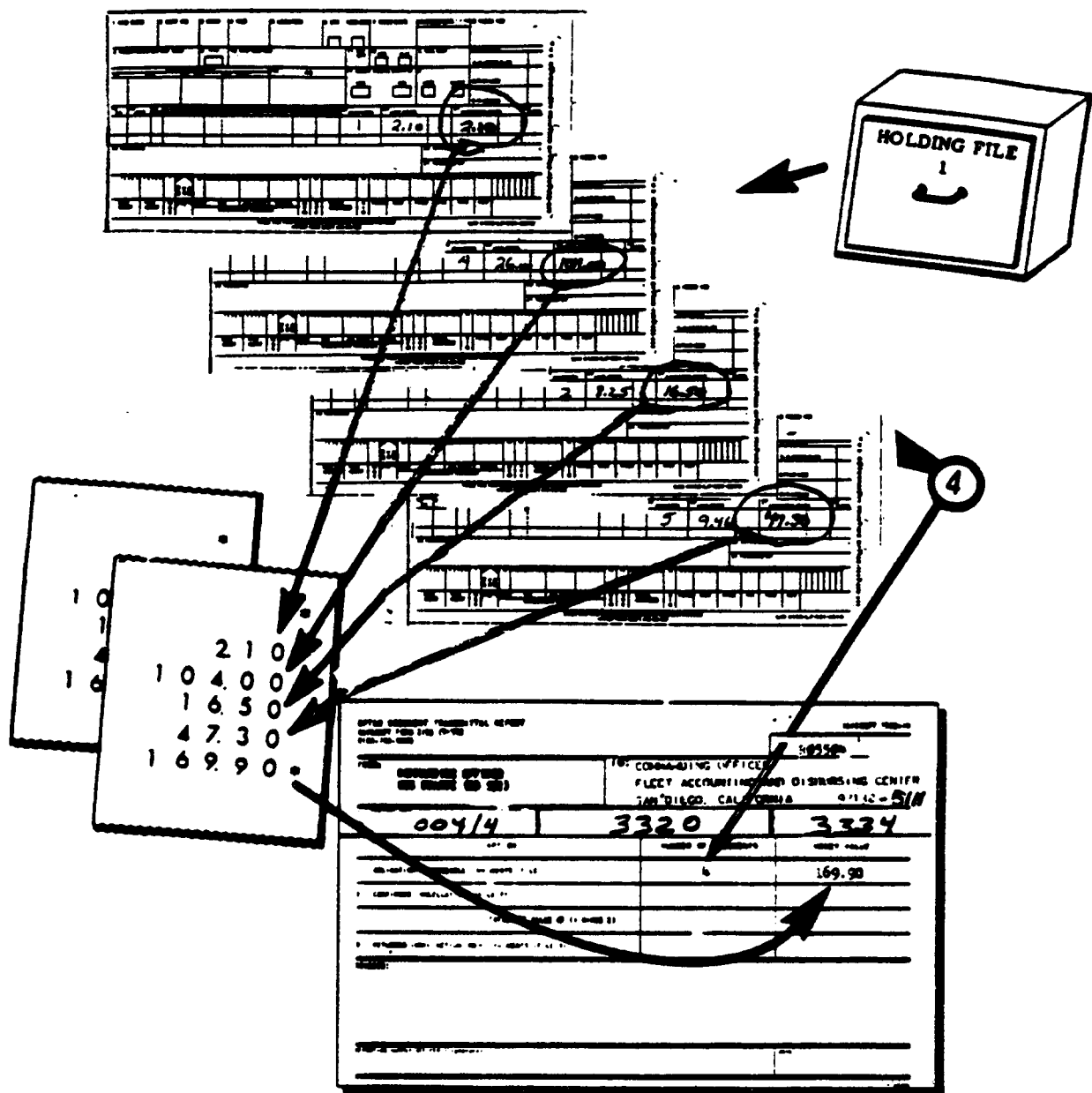


Illustration 4-18. Source data for Caption I of the OPTAR Document Transmittal Report.

4106-7

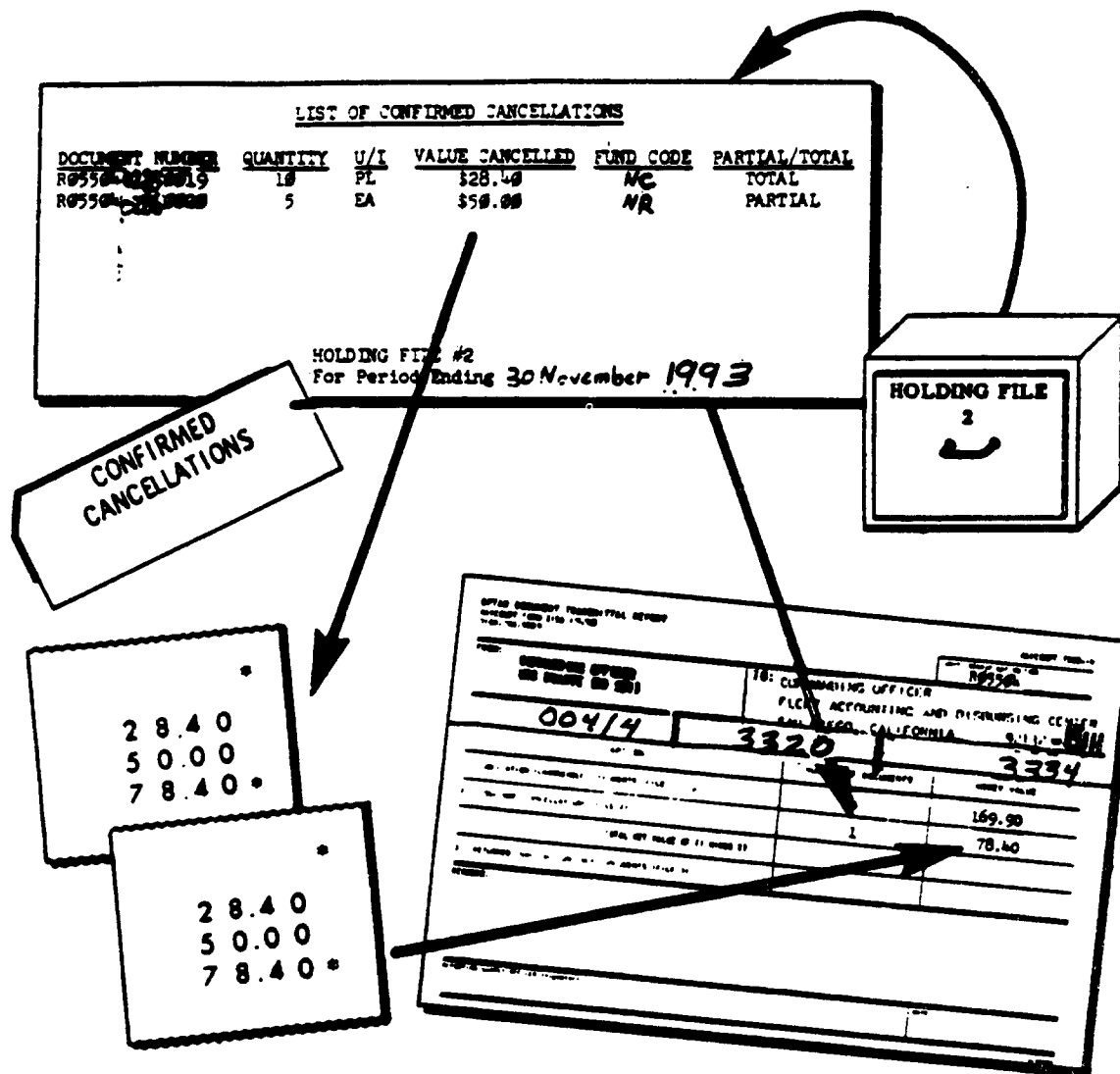


Illustration 4-18-1. Source data for Caption II of the OPTAR Document Transmittal Report.

4106-7

OPTAR DOCUMENT TRANSMITTAL REPORT  
NAVCOMPT FORM 2156 (3-65)  
0136-704-9000

NAVCOMPT 7102-14  
805504

FROM: COMMANDING OFFICER  
U.S.S. DUARTE (DD991)

TO: COMMANDING OFFICER  
FLEET ACCOUNTING AND DISBURSING CENTER  
SAN DIEGO, CALIFORNIA 783-5111

TRANSMITTAL NUMBER: 004/4  
JULIAN DATE (F-00): 3320  
FOL: 3334

ACTION	NUMBER OF DOCUMENTS	MONEY VALUE
1 OBLIGATION (CHARGEABLE DOCUMENTS (FILE 1))	4	169.90
2 CONFIRMED CANCELLATIONS (FILE 2)	1	78.40
TOTAL NET VALUE OF (1 MINUS 2)		91.50
3 RETURNED (NO ACTION TAKEN) DOCUMENTS (FILE 3)		

REMARKS:

REPORTING SUPPLY OFFICER (Signature):  
DATE:

1 6 9 . 9 0  
 7 8 . 4 0  
 9 1 . 5 0 \*

1 6 9 9 0  
 7 8 . 4 0  
 9 1 . 5 0 \*

Illustration 4-19. Balancing and verification of the "Total Net Value" caption of the OPTAR Document Transmittal Report.

4106-7

The OPTAR Document Transmittal Report (NAVCOMPT Form 2156) will be prepared and submitted	
For the Current Fiscal Year OPTAR	a. NON-AUTOMATED OPTAR HOLDERS on the 15th, and last day of the month*  b. SNAP II OPTAR HOLDERS ON THE 15TH and last day of the month*  c. SUADPS OPTAR HOLDERS on the last day of the month*
For the Last Fiscal Year OPTAR (Prior Year 1)	on the <u>last day of the month</u> , but only if holding file 1 or 2 contains document(s) for the FAADC.
For the Fiscal Year Before Last OPTAR (Prior Year 2)	on the <u>last day of the month</u> , but only if holding file 1 or 2 contains documents(s) for FAADC.

\* If there is (are) no document(s) in holding file 1 or 2 the transmittal will be skipped. However, except for deployed submarines, this would be unusual for a current fiscal year OPTAR.

Illustration 4-20. Frequency of submission of the OPTAR Document Transmittal Report (NAVCOMPT Form 2156).

4107

## 4107 BUDGET/OPTAR REPORT (NAVCOMPT FORM 2157)

1. REQUIREMENTS. Under normal circumstances, the message report prescribed in subpar. 5 will be used to report Budget/OPTAR Report data. However, when the operating unit is in the immediate vicinity of the fleet accounting office or during periods of message minimize, the Budget/OPTAR Report (NAVCOMPT Form 2157) will be prepared and submitted in lieu of the message report. When prepared, the Budget/OPTAR Report will be submitted by hand or mail to the fleet accounting office, with a copy to the type commander, by not later than the first workday of the month following the month to be reported. When a message report is submitted in accordance with subpar. 5 or 6, the Budget/OPTAR Report will not be submitted. See subpar. 4100-2 for applicable fleet accounting office and subpar. 4 for prior year reporting. See Illustration 4-23 for frequency of submission of the Budget/OPTAR Reports.

2. REQUISITION/OPTAR LOG (NAVCOMPT FORM 2155) DATA BALANCES. The Requisition/OPTAR Log (NAVCOMPT Form 2155) is a principal source of data required in the preparation of the Budget/OPTAR Report for manual OPTAR holders. Prior to preparation of the Budget/OPTAR Report, the Requisition/OPTAR Log will be balanced in accordance with par. 4105.

## 3. PREPARATION OF BUDGET/OPTAR REPORT (NAVCOMPT FORM 2157)

a. Manual OPTAR Holders. Part I is no longer used. Parts II and III report OPTAR data to the fleet accounting office and to the type commander.

HEADING

The heading of the report will be completed to show the preparing ship, aviation squadron, or other command, fiscal year of the OPTAR, and the accounting period (month) covered. The "OB Number" block will show the unit identification code of the type commander or other OPTAR grantor plus operating budget suffix, if applicable. The amount of obligations (chargeable unfilled orders) certified as incurred for the fiscal year to date will agree with the Total column of block 24, part II. The name and address of the appropriate fleet accounting office, as applicable, will be entered in the "To" block.

## PART I - DEFICIENCY AND CONSUMPTION DATA

Block 16--This block is no longer required to be used.

Blocks 17-20 - These blocks are no longer required to be used.

OPTAR LOG  
BALANCE ENTRY

4107-3

INCREASE OR DECREASE	ESTIMATED COST CHANGES	DIFFERENCE
10,000	55,367.52	55,367.52
	50,163.60	5,203.92
	110,735.01	55,367.52
	3,204.60	52,162.92
	3,563.24	55,726.16
	13,465.67	69,191.83
	115,001.20	174,193.09

REQUISITION/OPTAR LOG - DIFFERENCES SUPPLEMENT										OPTAR RELEASE		FISCAL YEAR	
										ROSSOY		1994	
SYMBOL	AL	AL	AL	AL	AL	NE	NU					TOTAL	
1	120.87	780.10										922.97	
2	120.87	780.10	540.27									320.80	
3	120.87	780.10	540.67									141.65	
4	120.87	780.10				(102.87)						423.23	
5	120.87	1284.20	540.67			(102.87)						1844.50	
6	120.87	1284.20										232.80	
7	994	1284.20	540.67			(102.87)	20393					1577.99	

PART II - OPTAR DATA			
SYMBOL	CHARGEABLE OBLIGATIONS BY DATE	CUMULATIVE DIFFERENCES	CUMULATIVE CHARGEABLE OBLIGATIONS
MB	55,367.52	18.54	55,347.69
NC	50,163.60	52.20	51,447.39
NR	110,735.01	540.67	111,275.71
NT	3,563.24		3,563.24
NY	3,204.60		3,204.60
NE	12,615.61	100.87	12,514.74
NU	7,520.32	20.83	7,499.49
TOTAL	245,197.76	176.79	244,107.95

BUDGET/OPTAR  
REPORT

Illustration 4-21. Source of data reported in Part II of the Budget/OPTAR Report.

4107-3

## PART II- OPTAR DATA

Blocks 21-22--(All OPTAR holders) Enter fund codes and the respective cumulative net totals from the Estimated Cost Chargeable section of the Requisition/OPTAR Log. Amounts recorded to the Difference section of the Requisition/OPTAR Log will not be included in the totals recorded under this Caption.

Block 23 - (All OPTAR holders) Credit differences are identified either by showing the figure in parenthesis (" ( )") or by showing the letters "cr." (for credit) following the amount in block 23. Both ship forces and aviation forces will enter the cumulative net total of differences by the individual fund codes identified in block 21. This information will be taken directly from the latest entry of the Requisition/OPTAR Log - Differences Supplement (NAVCOMPT Form 2155-S). Differences are posted to this form as described in subpar. 4108-6c.

Block 24 - (All OPTAR holders) This column will show the result of adding the amounts shown in block 22 and block 23.

Block 25--(Aviation Forces only) For Flight Operation (OFC 01) and Aircraft Operations Maintenance (OFC 50) funds, enter applicable aircraft type equipment code.

Blocks 26-28--(Aviation Forces only) For Flight Operation (OFC 01) funds enter number of aircraft, hours for period and hours flown FYTD on the line for the applicable aircraft type equipment code and POL fund code.

## PART III - TRANSMITTAL LETTER (TL) RECAP

TL NO/AMT--(All OPTAR holders) The OPTAR Document Transmittal Report (NAVCOMPT Form 2156) transmittal numbers and related total net values of documents transmitted to the fleet accounting office for the report month. Indicate the grand total for the month in the Total block. Balance the amount in the Total block of Part III of the Budget/OPTAR Report to the total net change in unfilled orders (obligations) incurred to-date since the last monthly Budget/OPTAR Report. This net change is computed by subtracting the total of block 22, Part II of the previous month's Budget/OPTAR Report from the total of block 22, Part II of the current month's Budget/OPTAR Report. (This balancing procedure does not apply to Navy stock funded ships or units operating under SUADPS procedures.)

4107-3

Block 31--OPTAR Grant Fiscal Year to Date: (\$      ). (Enter the cumulative net total of the Increase or Decrease column of the Requisition/OPTAR Log.)

Block 32--Last Difference Listing Received (      ). (Enter the accounting period (month and year) of the last Summary Filled Order/Expenditure Difference Listing received.)

Block 33--Last Difference Listing Processed (      ). (Enter the accounting period (month and year) of the last Summary Filled Order/Expenditure Difference Listing reviewed, annotated, or OPTAR holder listing response sheet prepared, and returned to the fleet accounting office.)

Add after Block 33 the following:

"34. Last AUOL Returned: (      )." (Enter the accounting period (month and year) of the last Aged Unfilled Order Listing reviewed, processed annotated or response sheet prepared and returned to the fleet accounting office. For example: "34. Last AUOL Returned: OCT 88.")

Upon completion, the Budget/OPTAR Report will be balanced by subtracting the "Total" amount of block 24, Part II from the OPTAR grant (FYTD) amount reported in the Remarks block. The result obtained should equal the Balance column total of the Requisition/OPTAR Log.

b. OPTAR Holders Operating Under SUADPS. OPTAR holders operating under the various versions of SNAP I SUADPS will have the Budget OPTAR Report prepared automatically by the system when the OPTAR holder processes a Document Identifier 100 request for actual monthly (or September yearly) reports. Some versions of SUADPS are not currently able to separate end use obligation reporting from the Navy Stock Account (NSA) Stores Returns when under some conditions an early cut-off date is required for the submission of the NSA Stores Returns. This problem will be corrected in the long run by system revision. However, until the system is corrected one of the two below described methods will be used. The preferred Method Number One should be used when possible. An exception, however, has to be recognized and short term Method Number Two used when operational conditions, on board complement, or other factors preclude use of the preferred Method Number One. Accordingly, OPTAR holders operating under a version of SUADPS that does not permit separate reporting of end use obligations (i.e. preparation of the Budget OPTAR Report separate from the NSA Stores Returns) will need to operate under one of the following methods.





4107-3

## A Budget/OPTAR Report will be prepared and submitted

For the Current Fiscal Year OPTAR	<u>Monthly</u> (by the first work day of the month following the month being reported upon)
For the Last Fiscal Year OPTAR (prior year 1)	<p>(1) For the report months of October, November, December, January, February, and March:</p> <p><u>Monthly</u> (by the first work day of the month following the month being reported upon)</p> <p>(2) For the report months of April, May, June, July, August, and September:</p> <p><u>Only</u> for <u>months</u> in which there is a <u>change</u> in gross obligations*</p>
For the Fiscal Year Before the last OPTAR (prior year 2)	<u>Only</u> for months in which there is a change in gross obligations*

\*Note: There is a change in gross obligations when there has been a change in the Estimated Cost Chargeable portion of the Requisition/OPTAR Log (NAVCOMPT Form 2155) (and therefore also block 22 of the Budget/OPTAR Report).

Illustration 4-23. Decision Chart showing when a Budget/OPTAR Report is required to be submitted.

4107-3

(1) Method Number One - Preferred.

(a) SUADPS Activities Located in Norfolk or San Diego.  
 SUADPS monthly reports will include transactions through the end of the report month for both the NSA FIR (and other NSA stores reports) and the Budget OPTAR Report. Other SUADPS activities that are able to submit their FIR in time to reach the FAADC by the third calendar day of the month following the report month will also follow this procedure.

(b) SUADPS Activities Deployed, Located Overseas or Distant from San Diego and Norfolk. Cut off transactions as late in the report month as possible but in time to allow for the NSA FIR and other NSA stores reports to be received at the FAADC by the third calendar day following the report month. Prepare live monthly SAC 207 reports on the early cutoff date as though the month had ended using normal Document Identifier 100. Use NSA data to send message NSA Material Charges and Credits (NAVCOMPT Form 2051) for report months sales and submit the NSA Returns to the FAADC. At the end of the report month prepare a dummy monthly Budget OPTAR Report that will reflect the most current financial execution data. Use this to prepare the message Budget OPTAR Report for submission to the FAADC. When possible all data from the Naval Aviation Logistics Command Management Information System (NALCOMIS) or NALCOMIS Repairable Management Module (NRMM) should be input prior to running the live monthly and again prior to running the dummy Document Identifier 100 at the end of the month.

(2) Method Number Two - Alternative But Not the Preferred Method.

(a) For the months of October through August, SAC 207 activities will include transactions in the FIR and Budget OPTAR Report through the last day of the month if they are able to submit their FIR in time to reach the FAADC by the third calendar day following the report month. If it is not possible, due to operational conditions, critical personnel shortages, etc, to include transactions in the FIR and Budget OPTAR Report through the last day of the month and submit the FIR in time to reach the FAADC by the third calendar day, then both the FIR and Budget OPTAR Report will be cut off early on the same day in order to ensure the FIR reaches the FAADC by the third calendar day.

(b) For the month of September the detailed procedures provided by the Comptroller of the Navy in the Annual Fiscal Year-End Closing Accounting and Reporting Procedures should be followed. Although SAC 207 activities will need to cut off stores issues prior to 30 September in order to meet the reporting requirement, they must ensure that the Budget OPTAR Report submitted for September includes all requisitions established in the fiscal year including those established after the required NSA SAC 207 early cutoff date.

4107-5

c. OPTAR Holders Operating Under SNAP II Procedures. For OPTAR holders operating under the mechanized OPTAR recording and reporting procedures of SNAP II an automated Budget OPTAR Report is prepared by the SNAP II Supply and Financial Management (SFM) Subsystem at the end of each month for submission to the appropriate FAADC. This Budget OPTAR Report is prepared in accordance with the basic procedures for non-automated OPTAR holders contained in this paragraph.

#### 4. BUDGET/OPTAR REPORTS FOR PRIOR YEAR OPTARS

a. Budget/OPTAR Report Frequency for Prior Year OPTARS. The Budget/OPTAR Report is submitted monthly for the first six months following the close of the fiscal year applicable to the OPTAR. Thereafter, for the next 18 months, it is submitted only in months in which there is a change in gross obligations. There is a change in gross obligations when there has been a change in the Estimated Cost Chargeable portion of the Requisition/OPTAR Log (NAVCOMPT Form 2155) (and therefore also block 22 of the Budget/OPTAR Report). See Illustration 4-23.

b. Final Budget/OPTAR Report For Reimbursable OPTARS. When the work or services to be performed under a reimbursable OPTAR has been completed and there are no unfilled orders (obligations) outstanding, no unmatched expenditures, and no outstanding travel advances applicable to the reimbursable OPTAR, then a "final" Budget/OPTAR Report (BOR) will be submitted. After a "final" Budget/OPTAR Report or message BOR has been submitted, no additional submission is required. The "final" message Budget/OPTAR Report will be indicated by the phrase: "Reimbursable OPTAR complete, this is a final report." If applicable, this procedure can be used while the reimbursable OPTAR is a current year OPTAR.

5. MESSAGE REPORTS FOR SHIP OPERATING FORCES. Except when the ship or unit is in the immediate vicinity of the fleet accounting office or during periods of message minimize, (see subpar. 1), a message report of Budget/OPTAR data will be submitted in lieu of the Budget/OPTAR Report (NAVCOMPT Form 2157). The message report will be submitted to the fleet accounting office, with a copy to the type commander, by no later than the first day of the month following the end of the month being reported. Current and prior year OPTAR reports and any other related information prescribed by the type commander may be included, in one message but each OPTAR will be reported in separate paragraphs of the message. When a message report is submitted, a confirming Budget/OPTAR Report (NAVCOMPT Form 2157) will not be submitted. The message will be prepared in the format which follows. The obligation data columnar headings (21), (22), (23), and (24) correspond to block headings of the NAVCOMPT Form 2157.

4107-5

## SAMPLE MESSAGE BOR FORMAT FOR SHIPS

PRIORITY

PO10038Z DEC 90

FM: USS DAVID R, RAY (enter actual name of OPTAR holder)

TO: FAADCPAC SAN DIEGO CA (or enter FAADCLANT NORFOLK VA if applicable)

INFO: COMNAVSURFPAC SAN DIEGO CA (enter actual type commander which issued the OPTAR)

UNCLAS //NO7300//

SUBJ: BUDGET OPTAR REPORT (NAVCOMPT RPT SYM 7303-15)

1. NOV/R20591/702D/53824/FY91 (enter report month, UIC of OPTAR holder, subhead, operating budget and fiscal year of the OPTAR, and if the OPTAR being reported upon is a reimbursable OPTAR the two character Reimbursement Control Code (RCC) will be given following the fiscal year identification.)

## A. OBLIGATION DATA

(21)	(22)	(23)	(24)
NC	40,665.86	695.91	41,361.77
ND	2,750.78		2,750.78
NE	7,757.36	120.42CR	7,636.94
NK	1,427.22		1,427.22
NR	208,005.04	7,087.38	215,092.42
NU	5,263.47		5,263.47
N2	8,161.15	1,310.72	9,471.87
N7	4,143.26	635.69CR	3,507.57
N9	4,693.23	53.82	4,747.05
TOTALS	282,867.37	8,391.72	291,259.09

## B. TRANSMITTAL DATA

TL NO.	004/1	005/1	006/1	TOTAL
AMT	8,580.23	20,870.64	26,706.91	56,157.78

C. GRANTS FYTD: 294,700.00

D. LAST SFOEDL PROCESSED: OCT 90

E. LAST AUOL RETURNED: N/A

## F. TYCOM INFO

(1) (give data as required by TYCOM)

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## 2. NOV/R20591/702D/53824/FY90

## A. OBLIGATION DATA

(21)	(22)	(23)	(24)
NC	111,777.85	8,940.30	120,718.15
ND	3,400.80		3,400.80
NE	5,549.82	19.63	5,569.45
NK	2,499.80		2,499.80
NR	300,329.48	26,540.28	326,869.76
NU	11,158.55		11,158.55
N2	15,280.47	856.75	16,137.22
N7	13,114.98	55.08	13,170.06
N9	10,450.00	400.70CR	10,049.30
TOTALS	473,561.75	36,011.34	509,573.09

## B. TRANSMITTAL DATA

TL NO.	027/0	TOTAL
AMT	1,997.42CR	1,997.42CR

C. GRANTS FYTD: 537,000.00

D. LAST SFOEDL PROCESSED: OCT 90

E. LAST AUOL RETURNED: OCT 90

## F. TYCOM INFO

(1) (give data on prior year OPTAR as required by TYCOM)

BT

6. MESSAGE REPORTS BY AVIATION OPERATING FORCES. Except when the aviation unit is in the immediate vicinity of the fleet accounting office or during periods of message minimize (see subpar. 1), a message report of Budget/OPTAR data will be submitted in lieu of the Budget/OPTAR Report (NAVCOMPT Form 2157). The message report will be submitted to the fleet accounting office, with a copy to the type commander, by no later than the first day of the month following the end of the month being reported. Each OPTAR Functional Category (OFC) will be reported by separate message prepared in one of the formats illustrated below. Dollar amounts reported by message will be written in numerals. When a message report is submitted, a confirming Budget/OPTAR Report (NAVCOMPT Form 2157) will not be submitted. The obligation data columnar headings (21), (22), (23) and (24) correspond to the block headings of the NAVCOMPT Form 2157).

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## SAMPLE MESSAGE BOR FORMAT FOR FLT OPS(OFC01)

PRIORITY

P 011452Z JUN 90 DON B04450129

FM: ATKRON SEVEN FIVE

TO: FAADCLANT NORFOLK VA//JJJ//

INFO: COMNAVAIRLANT NORFOLK VA//50//  
 COMMATWING ONE OCEANA VA//30//  
 COMCARAIRWNG THREE

UNCLAS //NO7300//

SUBJ: FLT OPS BUDGET OPTAR REPORT

MSGID/GENADMIN/ATKRON SEVEN FIVE//

RMKS/1. MAY/09628/602E/57012A/FY90/01/

(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
7B 1,489,774.50	.00	1,489,774.50	AAEG 9	-	296.3	2,395.9	
7B 369,740.80	.00	369,740.80	AAEF 4		89.7	640.6	
7F 35,774.32	8.17	35,782.49	AAEG 1,833		300,340	0	
7F .00	.00	.00	AAEF 0		85,613	0	
9G .00	.00	.00	AAEG 6,738	2,476,701		0	
9G .00	.00	.00	AAEF 4,312	812,282		0	
8X .00	.00	.00					
TL 1,895,289.62	8.17	1,895,297.79		13	386.0	3.036.5	
FUND CODE SUMMARY							
7B 1,859,515.30							
7F 35,774.32							
9Q .00							
8X .00							
TL 1,895,289.62							
29 TL019/0		TL020/0	TOTAL				
30 1,736.30		1,806.36	3,542.66				
31 7B 2,024,500.00	7F 53,000.00		8X .00				
32 04/90	04/90						
33 04/90	04/90						

34. The remainder of the message will be prepared in accordance with the latest Type Commander instructions.



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## SAMPLE MESSAGE FORMAT FOR AFM (OFC50)

P 011742Z OCT 88

FM USS JOHN F KENNEDY

TO FAADCLANT NORFOLK VA (or FAADCPAC SAN DIEGO CA as applicable)

INFO COMNAVAIRLANT NORFOLK VA (enter TYCOM as applicable)

UNCLAS //NO7300//

SUBJ: AFM BUDGET OPTAR REPORT SEPTEMBER 1988

1. SEP/VO3367/602E/57012/OFC50/FY88

(21)	(22)	(23)	(24)	(25)
7L	39,048.79	0.00	39,048.79	AABE
7L	134,422.65	0.00	134,422.65	AAED
9S	338,080.00	23,465.00CR	314,615.00	AAED
7L	134,757.53	0.00	134,757.53	AAEF
9S	112,284.00	0.00	112,284.00	AAEF
7L	1,213,313.46	0.00	1,213,313.46	AAEG
9S	3,759,547.00	0.00	3,759,547.00	AAEG
7L	104.13	0.00	104.13	AAFF
9S	3,370.00	0.00	3,370.00	AAFF
7L	176,832.92	0.00	176,832.92	AEBC
9S	707,876.00	0.00	707,876.00	AEBC
7L	1,505,587.48	0.00	1,505,587.48	AFWA
9S	2,777,268.00	27,165.00	2,804,433.00	AFWA
7L	291,853.44	0.00	291,853.44	AHCM
9S	723,834.00	0.00	723,834.00	AHCM
7L	335,280.89	0.00	335,280.89	ASBA
9S	1,723,799.00	0.00	1,723,799.00	ASBA
7L	23,059.79	0.00	23,059.79	ASBB
7L	130,238.58	0.00	130,238.58	DAAA
9S	115,298.00	0.00	115,298.00	DAAA
7L	638,453.32	0.00	638,453.32	GAAA
9S	633,499.00	0.00	633,499.00	GAAA
7L	542,136.43	0.00	542,136.43	GVAP
9S	155,997.00	100.00	156,097.00	GVAP
7L	18,033.09	0.00	18,033.09	SAAA
9S	20,910.00	0.00	20,910.00	SAAA
7L	157,203.57	0.00	157,203.57	YAAA
9S	118,088.00	518.00	118,606.00	YAAA

TOT 16,530,176.07 4,318.00 16,534,494.07

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26. TL NO: 012/8

27. TL AMOUNTS:

28. FUND CODE TOTALS (COL 22):	7L	5,340,326.07
	9S	11,189,850.00
	TOTALS:	16,530,176.07

29. GRANT FYTD: (OTHER) 5,373,000  
(AVDLR) 11,250,000

30. LAST SFOEDL RECD: AUG 88  
PROC: AUG 88

31. LAST AUOL RECD: AUG 88  
PROC: JUL 88

BT

#### 4108 TRANSACTION LISTINGS RECEIVED FROM THE FLEET ACCOUNTING OFFICE

1. GENERAL. The designated fleet accounting offices, FAADCLANT and FAADCPAC, as the authorization accounting activities perform the official accounting for operating targets granted to ships, aviation squadrons, and other commands, as assigned. One part of the accounting process performed for each OPTAR holder is the matching of unfilled order (obligation) documents transmitted by OPTAR holders with the corresponding expenditure documents received from supply or paying activities. This reconciliation process results in the production of listings which provide a report of transactions affecting the OPTAR holder's funds. Certain of these listings are submitted to the OPTAR holder for review and processing. Copies of the listings, annotated with the action taken or required (or completed OPTAR holder listing response sheets) are returned by the OPTAR holder to the fleet accounting office so that the official accounting records can be correctly maintained. If the OPTAR holder in processing one of the OPTAR holder financial listings has challenged one or more transactions, either the annotated listing or completed OPTAR holder listing response sheet should be mailed to the FAADC as soon as the review and processing is completed. The annotated listing or response sheet will be sent separately from the OPTAR Document Transmittal Report (NAVCOMPT Form 2156). These transaction OPTAR holder listings are as follows:

1. Aged Unfilled Order Listing (see subpar. 3);
2. Unmatched Expenditure Listing (see subpar. 4) (this listing is not received by ships or aviation operating force units unless a reimbursable OPTAR has been received);
3. Summary Filled Order/Expenditure Difference Listing (see subpar. 6); and the

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4. Detail Filled Order/Expenditure Listing (see subpar. 5) (this listing is retained in the fleet accounting office). The first three of the above listings, as applicable, will be submitted to the OPTAR holder. They need to be reviewed immediately upon receipt, the validation/correction action taken in accordance with subpars. 3, 4 and 6 and returned to the fleet accounting office. The Detail Filled Order/Expenditure Listing is for back-up and audit trail purposes, only, and is retained by the fleet accounting office. See subpar. 5c for review of (or exception requests for) a specific copy of the Detail Filled Order/Expenditure Listing. The Unmatched Expenditure Listing is applicable only to reimbursable OPTARs and fleet commander controlled transactions (see subpar. 4). Both FAADCLANT and FAADCPAC send the OPTAR holder listings in a reduced 8 1/2 by 11 inch format.

2. THRESHOLD CONCEPT. In the past, a great deal of time and effort was expended by both OPTAR holders and the fleet accounting offices in reviewing, verifying, researching, and correcting transactions regardless of the dollar value involved. The sheer volume of transactions, coupled with the disproportionate amount of effort required to review and process the relatively small dollar value transactions which comprised the majority of transactions, resulted in significant processing delays by both parties and in very large backlogs. Over a period of time, experiments were made, analysis performed, and suggested improvements adopted which resulted in several time and effort saving procedures being adopted which have been collectively referred to as the "threshold concept." These time and effort saving procedures utilize management by exception principles. A summary of the major features of the threshold concept utilized within the Operating Forces Accounting Systems is as follows:

1. Expenditures which do not match an unfilled order (obligation) document in file at the fleet accounting office in two months of unsuccessful attempts, will be threshold charged (or credited) to the OPTAR with a "difference" (i.e., OPTAR adjustment) calculated to make the unfilled order dollar value to equal to the expenditure value. Categories of funds which are exempt from the threshold procedures are RA/TA, Ship Overhaul funds, MRP funds, "Centrally Managed Operating Budget" (CMOB) (formerly referred to a Navy-Wide Operating Budgets) funding ships fuel and utilities, and funded reimbursable transactions (i.e. reimbursable OPTARs) (for the first thirty-two report months). If the expenditure (debit or credit) is \$3,000.00 or greater, the transaction will be printed on the Excessive Difference Listing. (The accounting system will check the price charged for MILSTRIP transactions appearing on the Excessive Difference Listing against the ML-N. Where appropriate the FAADC will prepare and process

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either a bill-back or a request for an adjustment for price errors. Transactions for which a price error is not found are coded so that they will by-pass the Excessive Difference Listing procedures and be included on the OPTAR holder's Summary Filled Order/Expenditure Difference Listing the following month. If the operating budget holder or the fleet accounting office codes an Excessive Difference Listing transaction to indicate it requires more time for research or correction, the transaction will stay on the Excessive Difference Listing until the specific correction is made or the override code removed. This same Excessive Difference Listing procedure applies to transactions with a matched unfilled order (obligation) and expenditure(s) when the difference amount is \$3,000 or greater (both under estimates and over estimates).

2. Transactions in which the expenditure(s) match an unfilled order (obligation) document in the files of the fleet accounting office and for which the price estimate came within \$100.00 (i.e., "difference" \$100.00 or less) will not be sent to the OPTAR holders for review. Likewise, unmatched expenditures which are threshold charged (or credited) against an OPTAR and have a value of \$100.00 or less are not sent to the OPTAR holder for review. An exception is that all travel transactions will be printed on the Summary Filled Order/Expenditure Difference Listing for review and validation regardless of the size of "difference" calculated or whether or not any difference was calculated.
3. OPTAR holders are authorized to "administratively" cancel unfilled orders when material has been received 60 days prior to the date of the Aged Unfilled Order Listing, thereby permitting recoupment of OPTAR funds on assumption that either the expenditure has been "threshold charged" or that no expenditure document will be received (see subpar. 3c below).

### 3. AGED UNFILLED ORDER LISTING

a. General. The Aged Unfilled Order Listing is sent by the fleet accounting office to OPTAR holders for whom they perform OPTAR accounting. It is produced and distributed monthly for the 4th through 15th report months and then six times quarterly from the 18th through 33rd report month. The Aged Unfilled Order Listing lists unfilled orders (obligations) 3 or more months old held in the fleet accounting office files which have not matched with related expenditure documents and have not been cancelled. Once an unfilled order appears on the Aged Unfilled order Listing, three months will pass before it will be listed again (if it has not been deleted by matching with its related expenditure or by

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cancellation). For example requisitions prepared in October (the OPTAR's first report month) will be first listed on the Aged Unfilled Order Listing for January (the OPTAR's 4th report month) which is prepared about 2 February. Then three months later, on about 2 May, the Aged Unfilled Order Listing for April (the OPTAR's 7th report month) is prepared and if the October requisitions (prepared and processed at fleet accounting office in the OPTAR's 1st report month) haven't been cancelled or matched with an expenditure, they will be listed on this April Aged Unfilled Order Listing. These October requisitions will be listed on an Aged Unfilled Order Listing every three months until the OPTAR's 33rd report month, unless they are deleted by matching a related expenditure or by cancellation. Items appearing in this listing should still be outstanding in the OPTAR holder's outstanding requisition file. If the material or service has been received by the requisitioner, this indicates that either the fleet accounting office has not received the expenditure document, a number has been transposed prohibiting a match and has been directly "threshold charged" to the OPTAR as part of the total "Difference" amount reported to the OPTAR holder in the Summary Filled Order/Expenditure Difference Listing or the issuing activity has failed to forward an expenditure document.

For SUADPS activities the same principles and procedures used by the manual OPTAR holders apply with some exceptions. For Supplies and Equipage and Aircraft Operations Maintenance (previously referred to as Aviation Fleet Maintenance) OPTARs, only cognizance symbol 99 transactions for services will appear on the Aged Unfilled Order Listing. For Flight Operations (FLTOPS) OPTARs no aviation fuel obligations will appear because they are not recorded in detail at the FAADC. All other obligations will appear on the Aged Unfilled Order Listing in detail (i.e. under their specific requisition/ document number) for OPTAR holders operating under one of the various versions of SUADPS.

SNAP II OPTAR holders will process the Aged Unfilled Order Listing using the detailed guidance contained in the Shipboard Non-Tactical ADP Program (SNAP) II Supply and Financial Management (SFM) Subsystem Users Manual (e.g. using Obligation Adjustment Identification (SFM 200) and AUOL Requisition Processing (SFM 317)).

#### b. Description

(1) Heading. Information printed in the heading of the Aged Unfilled Order Listing will include the title, report symbol, month, and year of the accounting period covered by the report and fleet accounting office process date. The fiscal year, appropriation, expense limitation (subhead), operating budget (including suffix when applicable), and OPTAR holder unit identification code will also be shown.

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(2) Columnar Data. The columnar headings of the Aged Unfilled Order Listing and the detailed data listed thereunder are described as follows:

**DOCUMENT NO**

**UIC JDATE SN--**For requisitions the full original requisition number will be shown, composed of service designator code, unit identification code, Julian date, and serial number. For travel transactions and other transactions citing a Navy Standard Document Number, the full 15-character number will be shown composed of the service designator code and unit identification code of the benefitting/originating activity or command, the last two digits of the fiscal year, the 2 character type of document code (e.g. "TO" for travel orders) and the five character serial number. For reimbursable OPTARs the first two positions of the serial number will be the reimbursable control code.

**FC--Fund Code.**

**DOC**

**ID--Document Identifier.** A special three-digit document identification code. The first character is assigned by the fleet accounting office ("Z" for estimated costs (debit transactions)). The second and third characters are the last two positions of the document identifier code of the original unfilled order.

**TL**

**NO--Transmittal Number.** The transmittal number under which the original unfilled order was submitted via an OPTAR Document Transmittal Report (NAVCOMPT Form 2156).

**PRI**

**EDR--Priority or Estimated Date of Return.** The priority designator code of the unfilled order, or for TAD orders, the estimated date of return (month, day, and last digit of the year).

**COG--Cognizance.** The cognizance symbol of the material, or for TAD the name of the traveler may appear in this and UI columns.

**UI--Unit of Issue.**

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**STOCK NUMBER**

**FSC FIIN**--Stock Number. The National Stock Number (NSN), (Federal Supply Classification (FSC) and the National Item Identification Number (NIIN)), or part number. (The service number of the traveler may be shown here for temporary additional duty orders.)

**POE/SUM**

**DATE**--Partial Order Established date or Summarized date. The month and last digit of the year the unfilled order either had a partial order established on a Detail Filled Order/Expenditure Listing, indicated by "POE," or the date that the fleet accounting office processed an advance price adjustment or partial cancellation of the original unfilled order, indicated by "SUM".

**QTY**--Quantity. The quantity ordered, or balance remaining after partial cancellation or after the fleet accounting office has processed an expenditure(s) with less quantity than ordered.

**AMOUNT**--The original estimated cost of the unfilled order or the amount remaining after a partial cancellation or after the fleet accounting office has processed an expenditure(s) with less quantity than ordered.



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THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4108-3 OF NAVSO P-3013.

RPT SYM RAG06R02

AGED UNFILLED ORDER LISTING FOR APRIL 1991

Page 1

FY 91 APPN 1804 EL 702D OB 53824 OH R05504

PROCESSED 05-06-91 RPT PG 2,930

DOCUMENT UIC	NUMBER JDATE	FC SN	DOC ID	P S	TL NO	OFC	TEC	EDR/ PRI	COG	UI	STOCK FSC	NUMBER FIIN	POE/SUM DATE	QTY	AMOUNT	REMARKS
R05504	02880021	NC	ZOA		002			13	9Q	BX	8105	0065582 6		2	25.36	
R05504	02980053	NR	ZOA		003			13	1H	EA	5306	0050181 5		3	66.00	
R05504	02950054	NR	ZOA		003			13	9N	EA	5985	0045131 0		2	1,464.70	
R05504	02970055	NC	ZOA		003			06	9Q	EA	7125	0095297 1		1	24.75	
R05504	02980064	NC	ZOA		003			06	9Q	EA	7910	0026712 5		1	197.90	
R05504	02980065	NC	ZOA		003			06	9D	PR	8430	0059356 0		1	16.20	
R05504	02980066	NU	Z01		003							LO OPEN PURCHA E		1	120.00	
R05504	10250188	NR	ZOA		012			06	9N	EA	6230	0078362 8		5	277.00	

END OF OPTAR LISTING

I CERTIFY THAT THIS LISTING HAS BEEN PROCESSED  
IN ACCORDANCE WITH NAVSO P-3013, PAR 4108-3.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_  
( ) SUPPLY OFFICER ( ) OTHER

Illustration 4-24. Aged Unfilled Order Listing.

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OPTAR HOLDER REMARKS--A blank column provided for OPTAR holder annotation.

c. Review and Processing of Operations and Maintenance Transactions. Upon receipt of the Aged Unfilled Order Listing by the OPTAR holder the following steps will be taken:

Step 1--Investigation. Review each line item on the listing in conjunction with the Requisition/OPTAR Log (NAVCOMPT Form 2155) and outstanding requisition file to determine whether the material has been received or the services completed. Transposed or erroneous document numbers and/or Julian dates will cause unfilled orders to be listed on the Aged Unfilled Order Listing. The fleet accounting office computerized procedures rely on the OPTAR holder to recognize these transposition and/or erroneous document number problems, which prevent an automatic computer match, and to take corrective action in accordance with this paragraph.

Step 2--Material Not Received. Line items on the Aged Unfilled Order Listing for which material or services have not been received will be reviewed for normal supply action with the supply activity in accordance with the Afloat Supply Procedures (NAVSUP P-485) or the Automated SNAP I Supply Procedures Volume 1 Logistics and Inventory Management (NAVSUP P-567).

Step 3--Material Received Less Than 60 Days. If the material or services for line items have been received less than two months (less than 60 days) prior to the "Processed" date of the listing, take no further action.

Step 4--Material Received More Than 60 Days (Below \$100.00 Threshold).

OPTAR holders are given an option on how they process transactions with a value less than the \$100 threshold. They may process them in the same way as transactions with a dollar value of \$100.01 or greater as described in Step 5 below. However, this method will require additional processing workload for the OPTAR holder. If this method is used the OPTAR holder must submit a detail unfilled order cancellation document for each administrative cancellation to the accounting office with the OPTAR Document Transmittal Report (NAVCOMPT Form 2156) but with the credit increasing the OPTAR balance immediately. The other method of processing is described below.

For below \$100.00 threshold line items, if all the material or services have been received (no partials

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outstanding) two or more months (more than 60 days) prior to the "Processed" date of the listing, the unfilled order will be "administratively cancelled." Administrative cancellation procedures assume: (1) that an expenditure document has already been "threshold charged" because the expenditure was received at the fleet accounting office before the unfilled order; (2) that a number transposition occurred and the unmatched expenditure was "threshold charged"; or (3) no expenditure document will be generated by the issuing activity. The administrative cancellation is transmitted only between the OPTAR holder and the fleet accounting office and not to the supply activity concerned. OPTAR holders will annotate the original Aged Unfilled Order Listings opposite the applicable line item with the term "AD CANC" and date of receipt of the material. OPTAR holders having their accounting performed by FAADCLANT will fill out a provided Aged Unfilled Order Listing - Response Form instead of annotating the Aged Unfilled Order Listing. The Remarks column of the Requisition/OPTAR Log for the unfilled order transaction will be annotated with "AD CANC" and the month and year of the aged Unfilled Order Listing. The annotated listing or the Aged Unfilled Order Listing Response Form will be returned to the fleet accounting office as soon as processed. This will be the only transmittal of the administrative cancellation and no action will be taken with the supply activity concerned. No entry at this time will be made in the Estimated CostChargeable section or OPTAR Balance column of the Requisition/OPTAR Log. The fleet accounting office will subsequently process these administrative cancellations as credit differences to the OPTAR as part of the difference total on the Summary Filled Order/Expenditure Difference Listing. Upon receipt of the subsequent Summary Filled Order/Expenditure Difference Listing, appropriate Requisition/OPTAR Log "difference" entries will then be made in accordance with subpar. 6, or if the subsequent expenditure is above \$100.00 threshold (unfilled order was under-estimated) and appears on a later Summary Filled Order/Expenditure Difference Listing, the expenditure will be accepted as valid by the OPTAR holder in accordance with subpar. 4108-6.

**Step 5--Above \$100.00 Threshold Line Items (Material Only)**  
**Received Over 60 Days From Date of Listing.**

The method described in this step may be used optionally for transactions with a dollar value of \$100.00 or less as described in step 4 above.

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For above \$100.00 threshold material only line items, if all the material (does not apply to services) has been received, completing the requisition, two or more months (more than 60 days) prior to the processed date of the listing, the unfilled order may be administratively cancelled. A credit unfilled order document will be prepared (the listing is not annotated as in the below threshold cases) in the amount of and identical to the listed unfilled order. The credit unfilled order will be recorded in the Requisition/OPTAR Log as a reduction to the appropriate fund code column of the Estimated Cost Chargeable section and an increase to the OPTAR Balance column. The Description column for the administrative cancellation entry will be annotated "AD CANC" and the month and year of the Aged Unfilled Order Listing; the Remarks column will be annotated with "AD CANC" and complete document number of the original unfilled order entry. The Remarks column of the original unfilled order entry will be annotated with "AD CANC," and the month and year of the Aged Unfilled Order Listing and Julian date of the adjustment entry. Therefore, an administrative cancellation for above threshold line items has an immediate effect on the Requisition/OPTAR Log. Below threshold administrative cancellations processed under the optional step 4 procedures not affect the Requisition/OPTAR Log until reported in the totals of a subsequent Summary Filled Order/Expenditure Difference Listing in accordance with step 4. The above threshold credit unfilled order document will be placed in Holding File 2, pending the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156) transmittal to the fleet accounting office. In place of preparing a separate green copy of a DD 1348 for each administrative cancellation a "List of Administrative Cancellations" may be prepared for all the administrative cancellations found while processing the Aged Unfilled Order Listing. This list will provide information about the unfilled order (obligation) being administratively cancelled given in columns. The following minimum information should be given on the "List of Administrative Cancellations": Document Number, Fund Code and Value Cancelled. When used the "List of Administrative Cancellations" should be placed in Holding File 2 to be sent to the fleet accounting office with the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156). Although the above threshold administrative cancellation has the same effect as a confirmed (supply) cancellation, the administrative cancellation will only be forwarded to the fleet accounting office and not to the supply activity concerned. If an expenditure is later issued by a supplying activity and the expenditure subsequently appears on a Summary Filled Order/Expenditure Difference Listing, the expenditure will be accepted as valid by the OPTAR holder in accordance with subpar. 4108-6.

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Step 6--Above \$100.00 Threshold Line Items (Other Than Material) Received Over 60 Days Prior to Date of Listing. For line items, other than material, received two or more months prior to the date of the listing, the administrative cancellation procedures do not apply. The OPTAR holder will investigate and follow up with the billing activity, if appropriate. The unfilled order will not be cancelled, unless when processing a monthly Summary Filled Order/Expenditure Difference Listing; a Remarks Annotation Code "I" is found to be applicable (see subpar. 4108-6d, step 2).

Step 7--Timing and Distribution. The review and validation will be completed within 20 days following receipt. The annotated Aged Unfilled Order Listing or Response Sheet will be mailed to the FAADC as soon as processed. The processed listing or Response Sheet is no longer included in the OPTAR Document Transmittal Report forwarded to the fleet accounting office. All correspondence to the fleet accounting office concerning the Aged Unfilled Order Listing will reference the report, OPTAR, and the month and year period covered by the listing. In the case of OPTAR holders having their accounting performed by FAADCLANT an OPTAR holder listing response sheet like the Aged Unfilled Order Listing Response Sheet shown in Illustration 4-24a may be used in place of annotation of the listing as described in this paragraph. This illustration also provides instructions on how to fill out the Aged Unfilled Order Listing Response Sheet.

d. Review and Processing of Reimbursable OPTARs and Temporary Additional Duty Transactions. The Aged Unfilled Order Listing will be reviewed in detail and appropriate follow-up action taken, as required. Administrative cancellations in accordance with subpar. c will not be taken (submit confirmed cancellations only). For these transactions the listing will be received and reviewed for the 36-month life cycle of an appropriation, unless a "final" Budget/OPTAR Report was submitted in accordance with subpar. 4107-4c. Following review, the listing will be returned to the fleet accounting office, as prescribed in subpar. c.

e. Examples of Aged Unfilled Order Review and Processing. The following examples describe the Aged Unfilled Order Listing review and processing:

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FAADCLANT FOR CODE 43

## AGED UNFILLED ORDER LISTING - RESPONSE PAGE

MAY 87 FY 87 PAGE 1 OF 1  
(Rpt Mon./Yr)

V53825	6023		
(UIC)	(SUBHEAD)	(OFC)	(ACC)

REQUISITION NUMBER JULIAN DATE/SEQ NO.	QUANTITY	FUND CODE	AMOUNT	RECEIPT DATE
6278 0015	16	SC	100.00	
6290 0189	5	SC	14.90	
6297 0316	1	SC	8.60	
6297 0317	1	SC	98.00	

**AGED UNFILLED ORDER RESPONSE SHEET**

FILL OUT ALL APPLICABLE IDENTIFYING INFORMATION AT THE TOP OF THE FORM: the AUOL report month and year, OPTAR fiscal year, UIC of OPTAR holder, subhead, and if applicable the OPTAR Functional Category (OFC) or for reimbursable OPTARs the reimbursable control code.

FOR EACH TRANSACTION CHALLENGED OR ADMINISTRATIVELY CANCELLED COMPLETE A LINE WITH THE DATA REQUIRED BY PARAGRAPH 4108-3. THE QUANTITY AND AMOUNT GIVEN WILL BE THE QUANTITY AND DOLLAR VALUE TAKEN FROM THE AUOL THAT IS BEING ADMINISTRATIVELY CANCELLED.

AAAA	DDDDD
A A	D D
AAAAAA	D D
A A	D D
A A	DDDDD

CCCCC	AAAA	N N	CCCCC
C	A A	N N N	C
C	AAAAAA	N N N	C
C	A A	N NN	C
CCCCC	A A	N N	CCCCC

Illustration 4-24a Aged Unfilled Order Listing Response Sheet.





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## DESCRIPTION FOR AGED UNFILLED ORDER LISTING

Requisition Numbers	Description
0288 0021	Requisition/OPTAR Log indicates material not yet received. No action other than normal follow-up action need be taken. Subpar. 4108-3c, step 2 applies.
0298 0053	Requisition/OPTAR Log shows <u>below \$100.01 threshold item</u> (\$66.00) received (1051) over 60 days before date of listing (1126). In accordance with subpar. 4108-3c, step 4, annotate listing in Remarks section with "AD CANC" and month/year of the listing.
0295 0054	Requisition/OPTAR Log shows <u>above \$100.00 threshold item</u> (\$1,464.70) for material received (1055) over 60 days before date of listing (1126). In accordance with subpar. 4108-3c, step 5, a credit unfilled order document will be prepared and placed in Holding File 2 for the applicable fiscal year. An OPTAR entry increasing the OPTAR balance in the same value as the credit unfilled order will be made.
0297 0055	Requisition/OPTAR Log shows <u>below \$100.01 threshold item</u> (\$24.75) received (1057) over 60 days before date of listing (1126). In accordance with subpar. 4108-3c, step 4, annotate listing in Remarks section with "AD CANC" and the month and year of the listing.
0298 0064	Requisition/OPTAR Log shows material received (1080), less than 60 days prior to date of listing (1126). No action required. Subpar. 4108-3c, step 3 applies.
0298 0066	Requisition/OPTAR log shows above \$100.00 threshold services (other than material) received (1055) over 60 days before date of listing (1126). In accordance with subpar. 4108-3c. step 6, the delinquent billing will be investigated with the billing activity.



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f. Related Report for Travel Transactions. For travel transactions an unaged travel unfilled order listing (i.e. "TANGO NO LISTING OF TAD UFO") is prepared in accordance with par. 3202-7 and distributed quarterly to OPTAR holders funding travel. This report is in addition to the aged travel obligations included in the Aged Unfilled Order Listing and in addition to being unaged, it is sequenced without regard to the benefiting activities unit identification code.

#### 4. UNMATCHED EXPENDITURE LISTING (QUARTERLY)

a. General. The typical ship and aviation operating force unit does not receive this listing unless it has a reimbursable OPTAR. An Unmatched Expenditure Listing is prepared for the following categories of funds:

1. reimbursable OPTAR transactions;
2. RA/TA, Ship Overhaul funds;
3. Minor construction (subfunction category R2); and
4. Maintenance of real property (subfunctional category M2).

The Unmatched Expenditure Listing itemizes expenditure documents (regardless of value) received by the fleet accounting office for material or services which have not matched with an unfilled order. The Unmatched Matched Expenditure listing will be sent by the fleet accounting office to OPTAR holders, when applicable, quarterly for the report months of December, March, June and September over the 36 month life cycle of the appropriation. SNAP II OPTAR holders receiving a reimbursable OPTAR must process these transactions off line without ADP support. They will accordingly process the Unmatched Expenditure Listing like the manual OPTAR holders that have no OPTAR recordkeeping and reporting ADP support. OPTAR holders operating under SUADPS have detail financial operating procedures in Automated SNAP I Supply Procedures Volume II (NAVSUP P-567). Under these procedures the SUADPS OPTAR holder when processing the Unmatched Expenditure Listing reviews each transaction on the listing and compares them to those on the Aged Unfilled Order Listing and the Requisition History File/Basic Requisition File. All valid unmatched expenditures for which unfilled orders have not been recorded are processed into SUADPS using the Stock Fund Transaction Adjustment Function with an Expenditure Indicator code of 4 as described in NAVSUP P-567 paragraph 4054.

#### b. Description

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(1) Heading. Information printed in the heading of the Unmatched Expenditure Listing will contain the title, report symbol, month and year of the accounting period covered by the report, and the fleet accounting office process date. The fiscal year, appropriation, expense limitation (subhead), operating budget, and OPTAR holder unit identification code will also be shown. If it is for a reimbursable OPTAR the Reimbursable Control Code (RCC) will be given.

(2) Columnar Data. The column headings of the Unmatched Expenditure Listing and the detailed data there under are described as follows:

#### DOCUMENT NO

UIC JD SN--For requisitions the full original requisition number will be shown, composed of service designator code, unit identification code, Julian date, and serial number. For transactions citing a standard document number (e.g., travel orders) the full 15-character number will be shown composed of the service designator code and unit identification code of the benefiting/originating activity or command, the last two digits of the fiscal year, the type of document code, and the five character serial number. For reimbursable OPTARs the first two positions of the serial number will be the reimbursable control code.

FC--Fund Code.

#### DOC

ID--Document Identifier. A special three digit document identification code. Defense Logistic Agency and other services expenditures are coded "FA\_\_." Navy Stock Account expenditures are coded "ZJ\_\_," public vouchers are coded "FX\_\_;" and General Services Administration expenditures are coded "FA\_\_," "FN\_\_," or "GA\_\_."

#### IS ACT

RT ID--Issue Activity or Routing Identifier. For Navy stock point expenditures, the unit identification code of the issue activity; for Defense Logistics Agency expenditures, the routing identifier; and for public voucher payments, the paying office code and accounting register number.

#### ISS

DAT--Issue Date. The date the material was dropped from inventory for Navy Stock Account expenditures; the issue/action date for Defense Logistics Agency expenditures; and the month and year of payment for public voucher payments.

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BILL/

VO NO--Bill or Voucher Number. The bill number for Defense Logistics Agency expenditures and the voucher number for public voucher payments.

SUP AD--Supplementary Address.

COG

UI--Cognizance or Unit of Issue. For Navy Stock Account expenditures the cognizance symbol. For Defense Logistics Agency expenditures the unit of issue. For temporary additional duty, overhaul, restricted availability or technical availability the transaction type code will be used.

STOCK NUMBER

FSC FIIN--Stock Number, National Stock Number (Federal Supply Classification (FSC)), National Item Identification Number (NIIN) or Part Number. All stock number or part number data elements appearing in the various expenditure documents, which may or may not contain the complete number. For temporary additional duty expenditures (from a reimbursable OPTAR) the service number of the traveler may be shown.

QTY--Quantity. The quantity expended.

AMOUNT--The expended money value of the expenditure.

OPTAR HOLDER

REMARKS--A blank column provided for OPTAR holder annotation.

(3) Ending. The ending of the listing will be signified by the "END OF OPTAR LISTING" notation.

c. Review and Processing. Upon receipt of the Unmatched Expenditure Listing, it will be reviewed and appropriate action taken in accordance with the following procedures. In the case of OPTAR holders having their accounting performed by FAADCLANT an OPTAR holder listing response sheet like the Unmatched Expenditure Listing Response Sheet shown in Illustration 4-25a may be used in place of annotation of the listing as described in this paragraph. This illustration also provides instructions on how to fill out the Unmatched Expenditure Listing Response Sheet.

Step 1--Line Item Review. Each line item on the listing will be reviewed in conjunction with the Aged Unfilled Order Listing and Requisition/OPTAR Log (NAVCOMPT Form 2155) to determine the validity of each unmatched expenditure, whether the material or services have been received, and/or whether a corresponding unfilled order has been transmitted and appears on the Aged Unfilled Order Listing. Transposed or erroneous document numbers and/or Julian dates will cause an expenditure

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document to be listed on the Unmatched Expenditure Listing while the corresponding unfilled order remains on the Aged Unfilled Order Listing.

**Step 2--Coding.** Every transaction listed on the Unmatched Expenditure Listing can be explained by the use of one of the following codes. The Remarks column of the Unmatched Expenditure Listing will be annotated with the appropriate code and required information (required information is indicated by parentheses).

<u>CODE</u>	<u>DESCRIPTION</u>
Code A	"Valid expenditure. Unfilled order document for same amount will be included on OPTAR Document Transmittal Report number (TL# )."
Code B	"Wrong document number compared to unfilled order; should be (UIC, Julian date, serial no., or standard document number). Unfilled order originally submitted on OPTAR Document Transmittal Report number (TL# )." (NOTE: If the unfilled order is over 3 months old, check the latest Aged Unfilled Order Listing.)
Code C	"Unfilled order document submitted on OPTAR Document Transmittal Report number (TL# ); material or supply status received from (UIC of the activity), quantity (QTY ), amount (\$ ), on (Julian date). No duplicate shipment or additional material received. Unfilled order document has not been cancelled."
Code D	"Duplicate charge; material received from (UIC of the activity), quantity (QTY ), amount (\$ ), on (Julian date). No duplicate shipment nor supply status indicating additional shipment received. "Month and Year of SFOEDL first expenditure appeared, if known (month & year)."
Code E	"Material not requisitioned; material not received; supply status indicating future shipment not received." NOTE: ensure that it is not an erroneous/transposed Julian date or document serial number with the corresponding unfilled order listed on the latest Aged Unfilled Order Listing.

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**UNMATCHED EXPENDITURE LISTING (QUARTERLY) - RESPONSE PAGE**  
(REIMBURSABLE OPTAR)

FAADCLANT FOR CODE 43

MAR 87 FY 87 PAGE 1 OF 1  
(Rpt Mon./Yr)

V52005      6025      A1  
(UIC)      (SUBHEAD)      (RCC)

REQUISITION NUMBER JULIAN DATE/SER NO.	CHALLENGE CODE (IAM NAVSO P-3013)	REMARKS
6274 A166	A	TL 018/7
6275 A187	B	S/B V52005 6276 A187, TL 001/7
6274 A189	C	TL 003/7, 000104, 6 EA, \$840.00 ON 7008
6277 A199	D	000612, 1 EA, \$699.00, ON 6277
6274 A107	A	TL 019/7
6275 A116	C	TL 004/7, 000189, 2 EA, \$500.00, ON 6291
<p><b>UNMATCHED EXPENDITURE LISTING RESPONSE SHEET</b></p> <p>FILL OUT ALL APPLICABLE IDENTIFYING INFORMATION AT THE TOP OF THE FROM: the SFOEDL report month and year, OPTAR fiscal year, UIC of the OPTAR holder, subhead, and the reimbursable control code (RCC).</p> <p>FOR EACH TRANSACTION CHALLENGED COMPLETE A LINE WITH THE DATA REQUIRED BY PARAGRAPH 4108-4. USE THE CHALLENGE CODES FROM SUBPARAGRAPH 41084c</p>		

**Illustration 4-25a Unmatched Expenditure Listing  
Response Sheet**

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<u>CODE</u>	<u>DESCRIPTION</u>
Code F	"Confirmed cancellation received from (UIC of the activity), quantity (QTY ), amount (\$ ), dated ( ),; material not received. Cancellation document transmitted on OPTAR Document Transmittal Report No (TL# )."
Code G	"Erroneous charge; (provide fund code and benefiting UIC)." Open operating budget, (e.g., fuel, utilities) and COSAL expenditures erroneously charged to the OPTAR holder are occurrences which require this coding (see Appendix II for possible applicable fund code.)
Code H	"APA migration; unfilled order document for same amount will be included on OPTAR Document Transmittal Report No. (TL# )."
Code I	"Duplicate shipment; unfilled order document for same amount will be included on OPTAR Document Transmittal Report No. (TL# )."
Code J	"Other." (Give complete information.)

Transactions annotated by the OPTAR holder with Codes "D," "E," or "F" and the required information will be billed-back to the supplying activity by the fleet accounting office. The bill-back of transactions coded "J" will depend upon the particular circumstances and information provided. Non-receipt of requisitioned material is not a valid reason for the rejection of an expenditure transaction. Code G transactions will be corrected locally by the fleet accounting office or billed-back to the supplying activity, as applicable, to the correct funds and benefiting UIC cited.

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THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4108-4 OF NAVSO P-3013.

RPT SYM S284.05.08A

UNMATCHED EXPENDITURE LISTING FOR MARCH 1991

PAGE 1

FY 91 EL 702D 06 53824 OH R05504 ROCA2

PROCESSED 04-06-91

DOCUMENT NO	FC DOC IS ACT	ISS	BILL/	SUP AD COG STOCK NUMBER	QTY	AMOUNT	OPTAR HOLDER
UIC	JD SN	ID RT ID	DAT VO NO	U I FSC FIIN			REMARKS
R05504	0302A268	NA FX1	805	1070 N2102	1	58.00	
R05504	0304A269	NA FX1	805	1070 N2103	1	51.41	
R05504	0304A270	NA FX1	805	1070 F6808	1	3.60	
R05504	0304A270	NA FX1	805	1070 X7951	1	17.30	
R05504	0304A270	NA FX1	805	1070 N2101	1	37.70	
R05504	0307A279	NA FA1	228	1070	3	63.20	
R05504	0359A283	NA FX1	805	1070 24126	1	58.00	
R05504	0362A288	NA ZJ1	00638	0247	1	63.27	

END OF OPTAR LISTING

Illustration 4-26. Unmatched Expenditure Listing.

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**Step 3--Requisition/OPTAR Log Entries.** All unmatched expenditures determined to be valid, and for which unfilled orders have not been recorded, will be posted to the Requisition/OPTAR Log. An entry is to be made to the appropriate fund code column of the Estimated Cost Chargeable section of the Requisition/OPTAR Log and the Balance column reduced accordingly. Unfilled order documents, citing document number, fund code, unit of issue, quantity, and unfilled order amount identical to the valid expenditure will be prepared and placed in Holding File 1 pending the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156) transmittal to the fleet accounting office. Unfilled order documents for different fiscal years will be held in separate Holding Files 1 established by fiscal year and transmitted to the fleet accounting office with the corresponding fiscal year transmittal. Submission of prior fiscal year transmittals is prescribed in par. 4106.

**Step 4--Timing and Distribution.** The review, validation, and annotations of the Unmatched Expenditure Listing will be completed within 20 days following receipt. The annotated (coded) listing or the Unmatched Expenditure Listing Response Sheet will mailed to the FAADC as soon as processing is complete. The annotated listing or Response Sheet is not longer sent with the OPTAR Document Transmittal Report. Any correspondence to the fleet accounting office concerning the listing will reference the title and the month and year period covered by the report and the specific OPTAR involved.

**d. Examples of Unmatched Expenditure Listing Review and Annotation.** The following examples describe the Unmatched Expenditure Listing review and annotation:

#### DESCRIPTION FOR UNMATCHED EXPENDITURE LISTING

<u>Requisition Numbers</u>	<u>Description</u>
0302      A268	Requisition/OPTAR Log, outstanding requisition file and Aged Unfilled Order Listing indicate the serial number should be A263. The Unmatched Expenditure Listing is coded "B" and the appropriate additional data is entered.
0304      A269	Requisition/OPTAR Log, outstanding requisition file and Aged Unfilled Order Listing indicate the Julian date of the requisition number should be 0311. The



4108-4

**Requisition  
Numbers**

**Description**

Unmatched Expenditure Listing is coded "B" and the appropriate additional data is entered.

0304	A270	Requisition/OPTAR Log indicates that the requisition was never posted. A valid copy of requisitioning document is located in the outstanding (or completed) requisition file. An unfilled order document is prepared and posted to the Requisition/OPTAR Log in accordance with par. 4102. The Unmatched Expenditure Listing is coded "A" and the appropriate additional data and documentation is provided.
0307	A279	Investigation indicates the requisition originated with and belongs to a COSAL issue and is not chargeable to the OPTAR. The Unmatched Expenditure Listing is coded "G" and the appropriate additional data (e.g., "COSAL JE NSC Oakland") is provided.
0359	A283	Requisition/OPTAR Log indicates material has been received and material files do not indicate a duplicate shipment. The Unmatched Expenditure Listing is coded "C" and the appropriate additional data is provided.
0362	A288	Requisition/OPTAR Log indicates material received. Further investigation indicates the transaction was previously recorded as matched on a prior Summary Filled Order/Expenditure Difference Listing. The Unmatched Expenditure Listing is coded "D" and the appropriate additional data is provided.

**NOTE THE FOLLOWING:**

1. Other codes not illustrated would be processed in a similar manner.
2. When annotating the Unmatched Expenditure Listing with the codes provided in subpar. 4108-4c, ensure the additional information and documentation (if any) specified with each coding is forwarded.
3. Ensure that the Requisition/OPTAR Log postings required to be made with certain codings are properly entered.

**4108-4**

THIS COVER WILL BE RETURNED BY AIRMAIL TO THE ADDRESSEE IF NOT OPENED BY 10-15-63									
NY 100-44-388		AND ENCLOSED HERE LEAVES PER PAGE 1004							
FOIA b7(D) b7(C) b7(E) b7(F) b7(G) b7(H) b7(I) b7(J) b7(K) b7(L) b7(M) b7(N) b7(O) b7(P) b7(Q) b7(R) b7(S) b7(T) b7(U) b7(V) b7(W) b7(X) b7(Y) b7(Z)									
PENDING DATE PAGE 1									
RECEIVED BY	NO	FO	NY	NY	NO	NY	NY	NY	NY
DATE	NO	FO	NY	NY	NO	NY	NY	NY	NY


000000	00000000	NO	000	000	10	10	2020	1000000	1	10.00
000000	00000000	NO	000	000				0000000000	1	10.00

Simultaneous processing of these lists reveals entries that are the result of garbled document numbers.

[illegible][illegible]

TRAVEL ORDER  
SON: R0580484TOA2082 #157.00  
FC: NA

60957 FASCAC R05504 USS DUARTE  
[REDACTED] 101 E00000!  
R05504 3304A270  
NA 13 [REDACTED] STCA



**HOLDING FILE**  
1  
Appropriate  
Fiscal Year

**Illustration 4-27. Processing an Unmatched Expenditure Listing.**

4108-5

## 5. DETAIL FILLED ORDER/EXPENDITURE LISTING

a. General. Routine distribution of the Detail Filled Order/Expenditure Listing to OPTAR holders will not be made. The detail transaction data pertaining thereto will be

accumulated monthly for each operating target by the fleet accounting office in the format/sequence prescribed in subpar. b and retained on microfilm (or other media) for retrieval and viewing/listing, as required by OPTAR holders in accordance with subpar. c and for audit trail purposes. When listed (or reproduced), the listing will itemize all matched unfilled orders (obligations) and expenditures (regardless of differences), threshold and direct charged expenditures, corrections, and administrative cancellations of below threshold unfilled orders. The listing represents the complete reconciliation of unfilled orders and expenditures for the accounting period by the fleet accounting office. See subpar. 4108-6 for the prescribed review and processing of the Summary Filled Order/Expenditure Difference Listing and subpar. c for requesting a particular copy of the Detail Filled Order/Expenditure Listing.

b. Description

(1) Heading. Information printed in the heading of the Detail Filled Order/Expenditure Listing will contain the title, report symbol, the month and year of the accounting period covered by the report and the fleet accounting office processing date. The fiscal year, appropriation, expense limitation number, operating budget number, and OPTAR holder unit identification code will also be shown.

(2) Columnar Data. The column headings on the Detail Filled Order/Expenditure Listing and the detail data listed thereunder are described as follows:

## DOCUMENT NO

UIC JD SN--Document Number. For requisitions the full original requisition number will be shown, composed of service designator code, unit identification code, Julian date, and serial number. For transactions citing a standard document number (e.g., travel orders) the full 15-character number will be shown composed of the service designator code and unit identification code of the benefiting/originating activity or command, the last two digits of the fiscal year, the type of document code and the 5-character serial number. For reimbursable OPTARs the first two positions of the serial number will be the reimbursable control code.

FC--Fund Code.

4108-5

**DOC**

**ID--Document Identifier.** A special 3-digit document identification code. For unfilled orders the first character is assigned by the fleet accounting office ("Z" for estimated costs (debit transactions)). The second and third characters are the last two positions of the document identifier number of the original unfilled order. For expenditures the first two characters for Defense Logistics Agency and other services expenditures are generally coded "FA\_\_\_\_"; Navy Stock Account expenditures are coded "ZJ\_\_\_\_"; public voucher payments are coded "FX\_\_\_\_"; and General Service Administration expenditures are coded "FA\_\_\_\_", "FN\_\_\_\_", or "GA\_\_\_\_."

**TL NO**

**ISS ACT--Transmittal Number or Issue Activity.** For unfilled orders the transmittal number under which the original unfilled order was submitted via an OPTAR Document Transmittal Report (NAVCOMPT Form 2156). For Navy stock point expenditures, the unit identification code; for Defense Logistics Agency expenditures, the routing identifier; for public voucher payments, the paying Navy office code and accounting register number. When adjustments are processed, the adjustment code will be shown on the unfilled order line in front of the transmittal number.

**PRI**

**ID--Priority or Issue Date.** For unfilled orders, the priority designator code. For Navy Stock Account expenditures, the date the material was dropped from inventory; for Defense Logistics Agency expenditures, the action/issue date; and for public voucher payments, the month and year of payment.

**BILL/**

**VO NO--Bill or Voucher Number.** The bill number for Defense Logistics Agency expenditures and the voucher number for public voucher payments.

**SUP AD**

**TEC--Supplementary Address; aviation type equipment code.**

**UI--Unit of Issue.** The unit of issue for supply system material unfilled orders and Defense Logistics Agency expenditures.

**COG--Cognizance.** The cognizance symbol of the material for unfilled orders and Navy Stock Account expenditures. For temporary additional duty, overhaul, restricted availability, and technical availability expenditures, the transaction type codes will be shown.

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**STOCK NUMBER**

**FSC FIIN--National Stock Number (NSN).** The National stock Number (Federal Supply Classification (FSC)), National Item Identification Number (NIIN), or part number for unfilled orders and expenditures. For expenditure documents, the complete number will appear, when available. For temporary additional duty unfilled orders/expenditures, the service number of the traveler may be shown.

**POE/SUM****UNIT PR**

**MT TF--Partial Order Established Or Summarization date,** Unit Price, Management Transaction Code or Temporary Additional Duty finalization code. For unfilled orders, the month and last digit of the year the unfilled order either had a partial order established on a Detail Filled Order/Expenditure Listing, indicated by "POE" or the date the fleet accounting office processed an adjustment or partial cancellation of an original unfilled order, indicated by "SUM"; for Defense Logistics Agency expenditures, the unit price; for Navy Stock Account expenditures, the management transaction code; and for temporary additional duty expenditures, the temporary additional duty finalization code.

**S**

**F--Suffix Code.** The suffix code for Defense Logistics Agency expenditures and the demand/suffix code for Navy Stock Account expenditures.

**S**

**C--Signal Code.** The signal code for Defense Logistics Agency expenditures.

**C**

**C--Condition Code.** The condition code in Defense Logistics Agency expenditures.

**ALW**

**LOT--Allowance or Lot.** The adjustment/allowance code for Defense Logistics Agency expenditures and the lot number for public voucher payments.

**NRFC**

**DATE--Fleet accounting office date.** The month and year the fleet accounting office received and processed the unfilled order and the expenditure.

4108-5

**QTY--Quantity.** For unfilled orders the quantity ordered or balance remaining after partial cancellation or matching in the fleet accounting office reconciliation process. For expenditures, the quantity expended. In the fleet accounting office processing, the quantity expended must be equal to or greater than the unfilled order quantity to complete the transaction. However, if the original unfilled order was below \$100.00, a partial order will not be established. For unfilled orders with an original estimated cost of \$100.00 or greater, if a quantity remains after matching with an expenditure, the balance of the quantity remaining is established as a "partial order established."

**AMOUNT--Amount.** For unfilled order the original estimated cost or amount remaining after partial cancellation or partial matching in the reconciliation processing. The expended money value for expenditure documents.

**REMARKS--Remarks.** A column coded by the fleet accounting office to indicate and describe the results of the reconciliation process for each transaction.

(3) Remarks Column Coding. The codes used in the Remarks column and their descriptions are as follows:

**DIFFERENCE--**The adjustment to the value of unfilled orders as a result of the reconciliation process by the fleet accounting office. "Debit" (plus value) differences decrease and "credit" (minus value) differences increase the available balance of the OPTAR. Examples of transactions resulting in differences are provided in conjunction with the applicable Remarks column coding (e.g., "NO UNF ORDER," "AD CANC," "CORRECTION"). The usual transaction resulting in a difference occurs when there is a variance between the money value of an unfilled order submitted by the OPTAR holder and the matching expenditure(s) submitted by the supplying activity, as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	1	110.00	
Expenditure	1	108.00	
		2.00CR	DIFFERENCE



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NO UNF ORDER--Expenditure(s) under \$100.00 which did not match with an unfilled order in two monthly reconciliation attempts and are being threshold charged (or credited) to the OPTAR holder with a difference for the same amount.

This procedure does not apply to reimbursable OPTAR transactions. Travel advances and liquidation of travel advances (which cite transaction type code 1K) are processed in a separate outstanding travel advances subsystem and thus will never appear on the Detail Filled Order/Expenditure Listing. The term, "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure, as follows:

	<u>QTY</u>	<u>Amt</u>	<u>Remarks</u>
Expenditure	1	95.00	NO UNF ORDER
		95.00	DIFFERENCE

or

Expenditure	1	44.00CR	NO UNF ORDER
		44.00CR	DIFFERENCE

AD CANC--This administrative cancellation of an unfilled order will occur as a result of any one of the following actions:

1. Administrative cancellation of a below \$100.00 threshold unfilled order by the OPTAR holder by annotating the Aged Unfilled Order Listing following review of the Aged Unfilled Order Listing (subpar. 4108-3). The fleet accounting office will grant credit to the OPTAR holder for annotated transactions below the \$100.00 threshold for which no expenditure document was received as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	1	90.00	AD CANC
		90.00CR	DIFFERENCE

2. Adjustment of a credit unfilled order by the fleet accounting office. This situation occurs when the value of an above or below threshold regular (supply activity confirmed) cancellation or above threshold administrative cancellation submitted by the OPTAR holder exceeds the value of the original unfilled order, or the fleet accounting office does not hold the original unfilled order in file. The transaction will be listed as follows:



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	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	1	90.00CR	AD CANC
		90.00	DIFFERENCE

3. Completion of the remaining quantity and value of an unfilled order with an original estimated cost of under \$100.00 by the fleet accounting office following a partial reconciliation. For unfilled orders with an original estimated cost below \$100.00 and the expended quantity is less than the unfilled order quantity, a partial order is not established. Additionally, partial orders of \$100.00 or less will not be established when the expenditure is a public voucher for supplies and equipage material. Instead, the remainder is administratively cancelled by the fleet accounting office and cleared from the file, as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	2	90.00	
Expenditure	1	45.00	
	1	45.00	AD CANC
		45.00 CR	DIFFERENCE

CORRECTION--A correction (or reversal) by the fleet accounting office of a previously listed transaction, which was rejected by the OPTAR holder during review and processing of the Summary Filled Order/Expenditure Difference Listing in accordance with subpar. 4108-6. The following outlines the steps in the rejection and correction/reversal process:

Step 1--A Summary Filled Order/Expenditure Difference Listing received by the OPTAR holder contains the following matched transaction:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	1	110.00	
Expenditure	1	215.00	
		105.00	DIFFERENCE

Step 2--The above difference amount represents an additional charge to the OPTAR and, even if known by the OPTAR holder to be incorrect, will be posted to the Requisition/OPTAR Log as a part of the overall difference total printed at the bottom of the Summary Filled Order/Expenditure Difference Listing. In other words, the OPTAR holder may not adjust but will accept and post the net total difference amount printed at the end of each Summary Filled Order/Expenditure Difference Listing received.

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Step 3--In reviewing individual transaction differences of \$100.00 or more printed in the Summary Filled Order/Expenditure Difference Listing, the OPTAR holder determines that the above expenditure amount (\$215.00) is erroneous or excessive (compared with receipt document, latest price supplement, etc.). Accordingly, the original Summary Filled Order/Expenditure Difference Listing will be appropriately coded in accordance with subpar. 4108-6 to reject this charge, and the completely processed listing will be returned to the fleet accounting office.

Step 4--Upon receipt of the annotated listing, the fleet accounting office will: (1) reverse the matched transaction (1st and 2nd entries in Step 5); (2) reestablish the unfilled order as unmatched (3rd entry in Step 5); (3) credit the difference amount (\$105.00) back to the OPTAR involved (4th entry in Step 5); and (4) initiate action (bill back) with the issuing activity to verify or correct the rejected expenditure.

Step 5--A subsequent Detail Filled Order/Expenditure Listing and Summary Filled Order/Expenditure Difference Listing will show the correction as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	1	110.00CR	CORRECTION
Expenditure	1	215.00CR	CORRECTION
(Unfilled Order			
Reestablished)	1	110.00	
		105.00CR	DIFFERENCE

Step 6--No processing action is required of the OPTAR holder for the correction transaction in Step 5, other than to note that the credit difference (when posted to the Requisition/OPTAR Log as a part of the overall difference printed at the end of the Summary Filled Order/Expenditure Difference Listing) offsets the \$105.00 difference charged against the OPTAR from the prior listing. At this point, the original unfilled order in the estimated amount of \$110.00 is reestablished as unmatched in the records of the fleet accounting office, and the OPTAR holder's record has been corrected to reflect the unfilled order as remaining in its original unfilled status and dollar amount (\$110.00).

PART ORD ESTAB--The code indicating the current establishment of a partial order when an unfilled order of \$100.00 or more and expenditure match, but the expended quantity is less than the unfilled order quantity (partial shipment). A partial order is established for the remaining unfilled order quantity at the unfilled order money value remaining. Unfilled order quantities coded "C9999" (continuing requisitions) in

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accordance with subpar. 4102-7 will result in the establishment of partial orders providing the unfilled order has money value remaining. Remaining quantities and values for unfilled orders originally established below \$100.00 are administratively completed by the fleet accounting office in lieu of establishing a partial order (see AD CANC description). Examples are as follows:

Continuing  
Requisition  
Partial Order  
Established:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	C9999	210.00	
Expenditure	1	100.00	
Expenditure	1	100.00	
Unfilled Order	C9999	10.00	PART ORD ESTAB

Partial Order  
Established:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled	2	210.00	
Expenditure	1	105.00	
	1	105.00	PART ORD ESTAB

DIRECT CHARGE--The phrase indicating a "direct charge expenditure" (without a "difference") for Navy Stock Funded ships' issues to own use, including supported submarines, and expenditures to "open" Centrally Controlled Operating Budgets (e.g. for ships fuel).

VALIDATED--This phrase will be applied to expenditures which were:

1. rejected by the OPTAR holder (or the fleet accounting office);
2. billed-back to the issuing Naval supply activity by the fleet accounting office;
3. investigated by the issuing supply activity and found to be valid charges; and
4. re-billed by the issuing activity with the required documentation supporting the validity of the charges.

These transactions will not be rejected by OPTAR holders processing the listing. The term, "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure, as follows:

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	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Expenditure	2	200.00	VALIDATED
		200.00	DIFFERENCE

UNMATCH EXP--Expenditures \$100.00 or greater (debit or credit) for operation and maintenance material, services, or travel (reimbursable OPTAR transactions are excluded) which did not match with an unfilled order in two monthly reconciliation attempts and are being "threshold charged" to the OPTAR holder with a difference for the same amount. If the difference amount is \$3,000.00 or greater, the fleet accounting office has researched the transaction and found it to be apparently valid. The term, "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure (or expenditures if there is more than one with the same document number), as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Expenditure	1	110.00	UNMATCH EXP
		110.00	DIFFERENCE

(4) Totals. The totals printed at the end of the Detail Filled Order/Expenditure Listing represent the results of the total processing by the fleet accounting office for the accounting period. The totals printed and definitions thereof are as follows:

UNFILLED ORDER--The total money value of all transmitted unfilled orders that have not been cancelled and haven't matched with corresponding expenditures. Partial orders established are included.

FILLED ORDER--The total money value of the unfilled orders (obligations) that matched with corresponding expenditures for the period. For those transactions coded "PART ORD ESTAB" in the "Remarks" column, only the matched portion of the unfilled order value is included in the total. An amount equal to the value of unfilled orders administratively cancelled and to expenditures "direct charged" to Centrally Controlled ("open") Operating Budgets or Navy Stock Funded ships' issues to own use (or to OPTAR holders who they are assigned to maintain OPTAR records) is also included, when applicable to the OPTAR.

PART ORD ESTAB--The total money value of partial unfilled orders established for the period.

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**DIFFERENCE**--The net total money value of all "differences" for the period. The net difference may be either a "debit" amount representing a decrease, or a "credit" amount representing an increase, to the available balance of the OPTAR. The total is further broken down by fund code opposite the caption "FC( ) DIFF".

**MATCHED EXPEND**--The total money value of expenditures that matched with unfilled orders, including direct charge and threshold charge expenditures, for the period covered by the listing.

**UNMATCHED EXPEND**--The total money value of all expenditures that have not matched with corresponding unfilled orders and haven't been direct or threshold charged.

**DIRECT CHARGE (When shown)**--The total value of direct charge expenditures processed with charge to fleet Centrally Controlled "open" Operating Budgets and/or Navy Stock Funded ship issues to own use, including ships accounted for by the issuing NSA Special Accounting Class 207 funded ship.

c. Requests for Listings. Fleet accounting offices will retain transaction data pertaining to each Detail Filled Order/Expenditure Listing in accordance with subpar. a on microfilm (or other media) for OPTAR holder review of specific transactions on-site at the fleet accounting office. If an OPTAR holder requirement exists for a copy of the listing for a particular accounting period, it can be obtained by written request to the fleet accounting office. Such requests will be limited to a one-time requirement, since the listings will not be provided on a continuing basis.

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OPTAR HOLDER WILL NOT RETURN THIS LISTING TO THE FMC AND WILL PROCESS ONLY TO THE EXTENT REQUIRED BY THE FLEET COMMANDER														
RPT SYM 5204.03.00 DETAILED-FILLED ORDER/EXPENDITURE LISTING FOR APRIL 15 4										PAGE 1				
FY 84 EL 7020 ON 53824 ON R05504										PROCESSED (DATE)				
DOCUMENT NO FC DOC TL NO PRI RILL/ SUP AD/TEC US COG STOCK NUMBER UNIT PR S R C ALN NRFC OTY . AMOUNT														
UIC JD SN ID ISS ACT ID VO NO PSC PIIN . NT TP P C C LST DATE														
REMARKS														

Below Threshold Administrative Cancellation--The OPTAR holder had marked a previous Aged Unfilled Order Listing with "AD CANCE" and the date of receipt of the material (which was more than 48 days prior to the "processed" date of the Aged Unfilled Order Listing).

R05504 32960053 KC 20A D	003 13	90 4810 4844070 SUM 5/4	11/3 25	17.75 AD CANCE
				13.75CR DIFFERENCE

Correction--The OPTAR holder had rejection-coded a previous Summary 4.1ed Order/Expenditure Difference Listing. Subsequently the accounting office validated the rejection, reversed the erroneous match, re-established the original unfilled order as unmatched, and granted a credit difference to the OPTAR holder. The credit difference will "wash out" the earlier debit difference which the OPTAR holder was required to accept as part of the difference posted to the Requisition/OPTAR Log from the previous Summary Filled Order/Expenditure Difference Listing.

R05504 32990058 KC 20A B	003	90 7125 4241940	11/3 2	112.70CR CORRECTION
R05504 32990058 KC 2J1	00638	90 7125	03/3 1	147.70CR CORRECTION
R05504 32990058 KC 20A	003	90 7125 4241940	11/3 2	112.70
				55.00CR DIFFERENCE

Credit Unfilled Order--The OPTAR holder erroneously submitted a cancellation credit unfilled order for which no unfilled order was on file in the Navy Regional Finance Center or the cancellation (credit unfilled order) exceeded the amount of the unfilled order on file. The OPTAR holder may have transposed the document number, erroneously overstated the amount, and/or an expenditure was received at the Fleet Accounting and Monitoring Center that matched with the OPTAR holder's unfilled order prior to receipt of his cancellation (credit unfilled order).

R05504 33410076 ER 20A A	007 12	IN 4145 1841253 SUM 5/4	12/3 1-	7.50CR AN CANCE
				7.50 DIFFERENCE

Credit Expenditure--The supplying activity submitted a credit expenditure for an unfilled order not on file at the Navy Regional Finance Center. Originally the supplying activity had forwarded an expenditure that had been matched with the OPTAR holder's unfilled order. However, the material had not been in stock (NIS) at the supplying activity's warehouse; consequently the credit expenditure was issued to cover the warehouse refusal. Since the original expenditure had already matched with the OPTAR holder's unfilled order, the unfilled order no longer on file at the Fleet Accounting and Monitoring Center. The OPTAR holder is due the credit to offset the erroneous expenditure, therefore a credit difference is granted.

R05504 40400145 ER 2J1 A	00638 4000	IN 5992	04/4 1-	55.00CR AN UNF ORDER
				55.00CR DIFFERENCE

Above Threshold POE Established--There is a quantity remaining after a match and a POE is established since the original unfilled order is above threshold.

R05504 40800148 ER 20A	018 19	4510 2731180	04/4 10	272.00
R05504 40800148 ER 2A1	59C 012 09147 TNCSDC	4510 0137443	A 04/4 5	149.00
				143.00 PART ORD ESTAB

Below Threshold No POE Established--There is a quantity remaining after a match but no POE is established since the original unfilled order is below threshold.

R05504 41030149 EV 20E	020		04/4 2	12.00
R05504 41030149 EV 2X1	005 012 3363 13370		04/4 1	6.60
				4.40 AD CANCE
				5.40CR DIFFERENCE

Below Threshold Charge--The supplying/paying activity submitted an expenditure to the accounting office for which no related unfilled order was on file in the Fleet Accounting and Monitoring Center.

R05504 41040150 ER 2J1	00445 4116	EA 1H	03/4 1	24.00 NO UNF ORDER
				24.00 DIFFERENCE

Illustration 4-29. Sample entries on the Detail Filled Order/Expenditure Listing. There is an almost infinite number of transactions that can result in entries on the listing. A representative sample of relatively complex but common entries is shown in this illustration.



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## 6. SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING

a. General. The Summary Filled Order/Expenditure Difference Listing is sent by the fleet accounting office to OPTAR holders for whom they perform OPTAR accounting. It is produced and distributed monthly for the 1st through 24th report months and then quarterly thereafter, through the 33rd report month (i.e. on the 27th, 30th, and 33rd report months). Each Summary Filled Order/Expenditure Difference Listing received will contain the result of the monthly reconciliations performed by the fleet accounting office since the last Summary Filled order/Expenditure Difference Listing was distributed to the OPTAR holder. The transactions will be printed in document number sequence for each OPTAR on both monthly and quarterly transmittals of this report. OPTAR holders will accept and post to the Requisition/OPTAR Log (NAVCOMPT Form 2155) all differences shown on the Summary Filled Order/Expenditure Difference Listing. After posting the differences, the OPTAR holder will review the listing and annotate transactions considered invalid with the appropriate rejection code. The valid rejections will be reversed with a correction transaction by the fleet accounting office and will appear on a later Summary Filled Order/Expenditure Difference Listing. Differences of \$3,000.00 and greater will be researched for correct price by the accounting office prior to inclusion on the Summary Filled Order/Expenditure Difference Listing and therefore should normally be valid "differences". OPTAR holders should carefully investigate before assigning rejection codes to these differences of \$3,000.00 and greater. Transactions itemized on the listing will be as follows.

(1) Operation and Maintenance Transactions. Only transactions with money value difference of \$100.01 and over will be shown. These consist of filled orders matched with related expenditure(s) with a computed difference, expenditure(s) which did not match with an unfilled order in two monthly reconciliation attempts and are threshold charged to the OPTAR, correction of previously rejected transactions annotated in accordance with subpar. 4108-6d, cancellations of unfilled orders in excess of the money value of the related unfilled orders on file at the fleet accounting office, and credit for "credit" expenditures granted by supply activities. These "credit" expenditures are not to be confused with credits for material turned into store (MTIS) which are applied at the operating budget (type commander) level. Additionally, an addendum page is provided listing the below threshold charged expenditures (\$100.00 and less) incurred for the period. These charges are listed for information only and are not subject to rejection. This portion of the listing will be detached by the OPTAR holder and will not be returned to the fleet accounting office.

(2) Temporary Additional Duty, and Reimbursable OPTAR Transactions. Transactions applicable to temporary additional

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duty and reimbursable OPTARs will be listed in detail, without regard to the money value of "differences," if any.

(3) Fleet Commander Centrally Managed and Controlled Funds. Fleet commander centrally controlled funds, e.g., RA/TA Ship Overhaul, ships fuel, and utilities will be listed in detail regardless of the value of the individual transactions.

The totals shown at the end of the listing will include and correspond to all transactions processed by the fleet accounting office for the accounting period, which are completely itemized on the Detail Filled Order/Expenditure Listing described in subpar. 4108-5.

SNAP II. OPTAR holders operating under the mechanized OPTAR recording and reporting procedures of the Shipboard Non-Tactical ADP Program (SNAP) II Supply and Financial Management (SFM) have detailed procedures for processing the Summary Filled Order/Expenditure Difference Listing as provided in the SNAP II Supply and Financial Management (SFM) Subsystem Users Manual (e.g. via screens 075, 078, 079, 080, 183, 200 and 201). Since SNAP II doesn't support reimbursable OPTARs they to be handled manually off line. Therefore the Summary Filled Order/Expenditure Difference Listings for reimbursable OPTARs will be processed manually as described in this subparagraph.

SUADPS. Detail procedures for processing the Summary Filled Order/Expenditure Difference Listing are contained in the Financial Management Procedures for SUADPS-207 and SUADPS-AV(207) Activities (NAVSUP P-540) or for OPTAR holders on the Real Time versions of SUADPS in the Automated SNAP I Supply Procedures Volume II Financial Management (NAVSUP P-567). Upon receipt of the Summary Filled Order/Expenditure Difference Listing the SUADPS financial records keeper prepares Document Identifier X76 adjustment documents for the applicable differences shown by fund code at the end of the listing. For reimbursable OPTARs both detail obligations and detail expenditures are shown on the Summary Filled Order/Expenditure Difference Listing. For flight operations OPTARs detail obligations (except for aviation fuel) and all expenditures are given in detail on the Summary Filled Order/Expenditure Difference Listing. For S&E and Aircraft Operations Maintenance (AOM) OPTARs both detail obligations and detail expenditures are shown for COG 99 transactions, but otherwise only summary expenditures and DLR/AVDLR carcass charges and credits are given. Under SUADPS various files (e.g. the Requisition Record File (RQN) and the Requisition History File (RHF)) are to be checked and various procedures for research (e.g. DI X90 File Inquiry, RHISP, and PROBE) are to be utilized while processing the Summary Filled Order/Expenditure Difference Listing.



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b. Description

(1) Heading. Information printed in the heading of the Summary Filled Order/Expenditure Difference Listing will contain the title, report symbol, the month and year of the accounting period covered by the report, and the fleet accounting office process date. The fiscal year, appropriation, expense limitation, UIC of operating budget holder, OPTAR holder unit identification code and for reimbursable OPTAR transactions the Reimbursable Control Code will also be shown.

(2) Columnar Data. The column headings of the Summary Filled Order/Expenditure Difference Listing and the detailed data listed thereunder are described as follows:

## DOCUMENT NO

UIC JD SN--For requisitions the full original requisition number will be shown, composed of service designator code, unit identification code, Julian date, and serial number. For transactions citing a standard document number (e.g., travel transactions) the full 15-character number will be shown, composed of the service designator code and unit identification code of the benefiting/originating activity or command, the last two digits of the fiscal year, the type of document code, and the 5-character serial number. For reimbursable OPTARs the first two positions of the serial number will be the reimbursable control code.

## FC--Fund Code.

## DOC

ID--Document Identifier. A special 3-digit document identification code. For unfilled orders the first character is assigned by the fleet accounting office ("Z" for estimated costs (debit transactions)). The second and third characters are the last two positions of the document identifier number of the original unfilled order. For expenditures the first two characters for Defense Logistics Agency and other services, expenditures are generally coded "FA\_\_"; Navy Stock Account expenditures are coded "ZJ\_\_"; public voucher payments are coded "FX\_\_"; and General Service Administration expenditures are coded "FA\_\_," "FN\_\_," or "GA\_\_."

## TL NO

ISS ACT--Transmittal Number or Issue Activity. For unfilled orders the transmittal number under which the original unfilled order was submitted via an OPTAR Document Transmittal Report (NAVCOMPT Form 2156). For Navy stock point expenditures, the unit identification code; for Defense Logistics Agency expenditures, the routing identifier; for public voucher payments, the registering Navy activity code and

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accounting register number. When adjustments are processed, the adjustment code will be shown on the unfilled order line in front of the transmittal number.

# PRI

ID--Priority or Issue Date. For unfilled orders, the priority designator code. For Navy Stock Account expenditures, the date the material was dropped from

inventory; for Defense Logistics Agency expenditures, the action/issue date; and for public voucher payments, the month and year of payment.

# BILL/

VO NO--Bill or Voucher Number. The bill number for Defense Logistics Agency expenditures and the voucher number for public voucher payments.

SUP AD--Supplementary Address. Supplementary address.

UI--Unit of Issue. The unit of issue for supply system material unfilled orders and Defense Logistics Agency expenditures.

COG--Cognizance. The cognizance symbol of the material for unfilled orders and Navy Stock Account expenditures. For temporary additional duty, overhaul, restricted availability and technical availability expenditures, the transaction type code will be shown.

STOCK NUMBER--National Stock Number (NSN). The National Stock Number, (Federal Supply Classification (FSC)), National Item Identification Number (NIIN), or part number for unfilled orders and expenditures. For expenditure documents, the complete number will appear, when available. For temporary additional duty unfilled orders/expenditures, the service number of the traveler may be shown.

AC--Adjustment Code. An adjustment code indicating the fleet accounting office processing of a correction, an adjustment, or an "under threshold" administrative cancellation. This coding has meaning only to the fleet accounting office.

# POE/SUM

DATE--Partial Order Established Date or Summarization Date. The month and the last digit of the year the unfilled order either had a partial order established on a Detail Filled Order/Expenditure Listing, indicated by "POE," or the date the fleet accounting office processed an adjustment or partial cancellation to the original unfilled order, indicated by "SUM."

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**QTY--Quantity.** For unfilled orders the quantity ordered or balance remaining after partial cancellation or matching in the reconciliation process. For expenditures the quantity expended. In the fleet accounting office processing, the quantity expended must be equal to or greater than the unfilled order quantity to complete the transaction. However, if the original unfilled order was below the \$100.00 threshold a partial order will not be established. For unfilled orders with an original estimated cost of \$100.01 or more, if a quantity remains after matching with an expenditure the balance of the quantity remaining is established as a "partial order established."

**AMOUNT--Amount.** For unfilled orders the original estimated cost or amount remaining after partial cancellation or matching in fleet accounting office reconciliation processing. The expended money value for expenditure documents.

**REMARKS--Remarks.** A column coded by the fleet accounting office to indicate and describe the results of the reconciliation process for each transaction and for annotation by the OPTAR holder for rejection of transactions, if applicable.

(3) Remarks Column Coding. The codes used in the Remarks column and their descriptions are as follows:

**DIFFERENCE--**The adjustment to the value of unfilled orders as a result of the reconciliation process. Except for travel transactions, and reimbursable OPTAR transactions, only adjustments of \$100.01 and over are shown) "Debit" (plus value) differences decrease and "credit" (minus value) differences increase the available balance of the OPTAR. Examples of transactions resulting in differences are provided in conjunction with the applicable Remarks column coding (e.g., "NO UNF ORDER," "AD CANC," "CORRECTION"). The usual transaction resulting in a difference occurs when there is a variance between the money value of an unfilled order (obligation) submitted by the OPTAR holder and the matching expenditure(s) submitted by the supplying or paying activity, as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	1	100.00	
Expenditure	1	200.00	
		100.00	DIFFERENCE

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CORRECTION--A correction or reversal by the fleet accounting office of a previous transaction rejected by the OPTAR holder in accordance with subpar. 4108-6. The transaction will be listed as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	1	100.00CR	CORRECTION
Expenditure	1	200.00CR	CORRECTION
(Unfilled Order Reestablished)	1	100.00	
		100.00CR	DIFFERENCE

AD CANC--Adjusted value (\$100.01 or over) of an above threshold unfilled order when the value of a regular (supply activity confirmed) or administrative cancellation submitted by the OPTAR holder exceeds the value of the original unfilled order, or the fleet accounting office does not hold the original unfilled order on file. The transaction will be listed as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	1	110.00CR	AD CANC
(Adjustment)		110.00	DIFFERENCE

NO UNF ORDER--Expenditure(s) \$100.00 or less which did not match with an unfilled order in two monthly reconciliation attempts and are being threshold charged (or credited) to the OPTAR holder with a difference for the same amount. This procedure does not apply to reimbursable OPTAR transactions. For travel transactions the unmatched expenditure will be printed in the body of the listing for review and validation, but all other categories of expenditures will be printed only in the "Threshold Charges" addendum. Travel advances and liquidation of travel advances (which cite transaction type code 1K) are processed in a separate outstanding travel advances subsystem and thus will never appear on the Summary Filled Order/Expenditure Difference Listing. The term, "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure, as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Expenditure	1	95.00	NO UNF ORDER
		95.00	DIFFERENCE
or			
Expenditure	1	84.00CR	NO UNF ORDER
		84.00CR	DIFFERENCE

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PART ORD ESTAB--The code indicating the establishment of a partial order when an above \$100.00 threshold unfilled order and expenditure match, but the expended quantity is less than the unfilled order quantity. A partial order is established for the remaining unfilled order quantity at the unfilled order money value remaining. Partial orders will not be established for unfilled orders originally estimated at \$100.00 or less. Rather, the fleet accounting office will administratively cancel the remaining quantity and money value, and will list the remaining money value as a credit to the OPTAR. However, the OPTAR holder will continue to treat the partial unfilled quantity as a valid "due" until material is actually received on board. Upon receipt by the fleet accounting office of the expenditure for the remainin quantity, it will be threshold charged to the OPTAR in the same manner as for other unmatched expenditures, and the transaction will be listed in the next Detail Filled Order/Expenditure Listing with the amount being included in the difference totals of the Summary Filled Order/Expenditure Difference Listing.

VALIDATED--This phrase will be applied to expenditures which were:

1. rejected by the OPTAR holder (or the fleet accounting office);
2. billed-back to the issuing Naval supply activity by the fleet accounting office;
3. investigated by the issuing supply activity and found to be valid charges; and
4. re-billed by the issuing activity with the required documentation supporting the validity of the charges.

These transactions will not be rejected by OPTAR holders processing the listing. The term, "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure, for example:

	Qty	Amt	Remarks
Expenditure	2	200.00	VALIDATED
		200.00	DIFFERENCE

UNMATCH EXP--Expenditure over \$100.00 (debit or credit) for operation and maintenance material or services and travel transactions (reimbursable OPTAR transactions are excluded) which did not match with an unfilled order in two monthly reconciliation attempts and are being "threshold charged" to the OPTAR holder with a difference for the same amount. If the difference amount is \$3,000.00 or greater the fleet accounting office has researched the transaction and found it to be apparently

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valid. The term, "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure (or expenditures if there are more than one with the same document number), as follows:

	Qty	Amt	Remarks
Expenditure	1	110.00	UNMATCH EXP
		110.00	DIFFERENCE

CARCASS - This remark is printed on a line with an expenditure document when a carcass charge is being threshold charged to the OPTAR. This happens after the inventory control point (i.e. SPCC or ASO) and their carcass tracking system indicates the OPTAR holder has not turned in the carcass applicable to the requisition within the prescribed time frame. The three general categories of transactions that have mandatory turn-in repairables (MTR) are:

1. non-aviation depot level repairable (NONAV-DLR)
2. aviation depot level repairable (AVDLR); and
3. general purpose electronic test equipment (GPETE)

If it is a credit expenditure then a carcass charge reversal is being threshold credited to the OPTAR. See subparagraph 4108-6d for special processing of these transactions. The phrase DIFFERENCE appears in the remarks column on the line below the expenditure with the CARCASS remark. These transactions are listed as follows:

Expenditure	Qty	Amt	Remarks
	1	3390.00	CARCASS
		3390.00	DIFFERENCE

(4) Totals. The totals printed at the end of the Summary Filled Order/Expenditure Difference Listing will not necessarily agree with the total value of the line item transactions listed thereon. The listing totals represent the total processing for the accounting period. Only those transactions requiring review by the OPTAR holder are listed. The totals printed and definitions thereof are as follows:

UNFILLED ORDER--The total money value of all transmitted unfilled orders that have not been cancelled and haven't matched with corresponding expenditures. Partial orders established are included.

FILLED ORDER--The total money value of the unfilled orders (obligations) that matched with corresponding expenditures in the period covered by the listing. For those transactions coded "PART ORD ESTAB" in the Remarks column, only the matched portion of the unfilled order value is included in this total. An amount equal to the value of direct charge



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expenditures for Navy stock funded ship's issues to own use (or to ships or submarines they are assigned to maintain OPTAR records) and administrative cancellations are also included, when applicable to the OPTAR.

PART ORD ESTAB--The total money value of partial unfilled orders established for the period.

DIFFERENCE--The net total value of all "differences" for the period. The difference may be either a "debit" amount, representing an underestimated, or a "credit" amount, representing an overestimated unfilled order amount. The total is further broken down by fund code opposite the caption "FC( ) DIFF" to enable posting of differences by fund code to the Requisition/OPTAR Log or the Requisition/OPTAR Log-Differences Supplement. Adjustment to the OPTAR balance for differences determined to be invalid or erroneous will be made only when these corrections are included in the net total difference amount in a subsequent Summary Filled Order/Expenditure Difference Listing (see subpar. 4108-6c).

MATCHED EXPEND--The total money value of expenditures that matched with corresponding unfilled orders and of direct charge and threshold charge expenditures for the period covered by the listing.

UNMATCHED EXPEND--The total money value of all expenditures that have not matched with corresponding unfilled orders nor been direct charged or threshold charged to the OPTAR.

c. Processing the Difference Totals. Upon receipt of the Summary Filled order/Expenditure Difference Listing, detailing differences of \$100.01 and over, the OPTAR holder will record all difference amount totals to the Requisition/OPTAR Log (NAVCOMPT Form 2155). The OPTAR holder will enter the net total amount of differences to the Difference section of the NAVCOMPT Form 2155 and the itemized fund code difference amounts to the corresponding fund code columns of the Difference section of the Requisition/OPTAR Log (NAVCOMPT Form 2155) or to the Requisition/OPTAR Log - Differences Supplement (NAVCOMPT Form 2155-S). This NAVCOMPT Form 2155-S is illustrated front side in illustration 4-30a and back side by illustration 4-30b. Credit differences will be entered as "minus" amounts with corresponding increases to the Balance column. Debit differences will be entered as "plus" amounts with corresponding decreases to the Balance column. All difference amounts will be accepted as printed on the listing and recorded to the Requisition/OPTAR Log (NAVCOMPT Form 2155). Adjustment for any transaction annotated as invalid by the OPTAR holder is authorized only after corrected by the fleet accounting office on a subsequent listing.

SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LIST FOR MARCH 1964										PROCESSED 04/13/64 PAGE 2									
UNCLERNT UTC	NO JB	PC BR	DOC TL ID	ISS	NO ACT	DEI ID	BILL/ VO NO	REP	AS UI	COR STOCK PSC	NUMBER PIES	A E	POS/SUM DATE	QTY	AMOUNT	REMARKS			
000004	00100120	BR	10A	REL	013	1056	24006			90	7110	2050021		1	00.00				
000004	00100120	BR	10A	REL	005	1056	24006							1	100.00	AS CAME			
														1	0.00	DIFFERENCE			
															100.00				
000004	00100120	BR	10A	REL	013	1056	24007							1	00.00				
000004	00100120	BR	10A	REL	005	1056	24007							2	210.00	DIFFERENCE			
															115.00				
																UNMATCHED LINES			
UNFILLED ORDERS										FILLED ORDERS									
PC RE JCF										PART ORD LTRD									
PC A P JIF										DIFFERENCE									
PC BZ BIF										00.16CH									
PC NW BIF										406.94									
										104.33									
										170.00									
										991.40									
										2.214.97									
										26									
										2.419.87									
										4									
ON 8 VALUE										134.00									
DIFFERENCE										3									
1,166.91										2,425.57									
15										27									

THRESHOLD CHARGES FOR MARCH 1964 - PROVIDED FOR INFORMATION ONLY														PRECEDENCE 04/21/64		PAGE 3		
PT04 EL 7029 ON 53024 ON 005504																		
DOCUMENT CIC	NO JO	PC SE	LOC ID	TL IDB	NO ACT	PRI ID	BILL/ VO NO	REP	AS	UI	ODS	STOCK FOC	NUMBER FIN	A C	FOR/SUP DATE	QTY	AMOUNT	REMARKS
005504	12900026	EN	SJ1		00445	3317				NA	1R				12/3		20.00 20.00	NO SUP ORDER DIFFERENCE
005504	12900047	WE	SJ1		00445	3323				PD	1R				12/3		4.20 4.20	NO SUP ORDER DIFFERENCE
005504	13170061	EN	SJ1		00445	3341				NA	1R				01/6		20.00 20.00	NO SUP ORDER DIFFERENCE
005504	13540005	EC	SJ1		00445	4003				NO	9H				02/6		3.00 3.00	NO SUP ORDER DIFFERENCE
TOTAL DOLLAR VALUE (INCLUDED IN DIFFERENCE TOTAL ON PRIOR PAGE)																	69.20	

NO RATED P-3013 PRECEDENCE REQUIRED - DETACH AND SO NOT RETURN THIS PAGE TO THE PLANT ACCOUNTING OFFICE..

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d. Depot Level Repairable (DLR) Aviation Depot Level Repairable (AVDLR) and General Purpose Electronic Test Equipment (GPETE) Carcass Charge Special Processing Procedures. When non-aviation depot level repairable (DLR) aviation depot level repairable (AVDLR) or general purpose electronic test equipment (GPETE) material is requisitioned with an advice code which advises that the requisitioner is turning a carcass into the supply system, a lower (net) price is charged for the item. However, if the carcass tracking system identifies that the carcass hasn't been turned in within the allotted time, the requisitioner is sent a BK1 MTR shipment follow-up requesting status of the carcass turn-in. If an appropriate BK2 status response is not sent back to SPCC (or ASO), then SPCC (or ASO) advises (by a BK3 additional billing notice) that the carcass value will be charged to the requisitioners' funds. When the fleet accounting office receives the carcass charge, it will be threshold charged to the OPTAR and included in the next Summary Filled Order/Expenditure Difference Listing regardless of the value of the difference. These carcass charges are identified by the phrase "CARCASS" printed in the remarks column above the "DIFFERENCE" phrase. Unlike all other transactions appearing on this listing, errors or requests for correction will not be sent to the fleet accounting office as described in subpar. e below. If the not ready for issue (NRFI) mandatory turn-in repairable (MTR) (i.e. CARCASS) was (or will be) turned in for repair, the erroneous charges (with the "CARCASS" phrase shown in the remarks column) should be challenged by sending a message to SPCC, (Code 344) or ASO with the following information as applicable:

(1) An explanation for the failure to respond, or delay in responding, to the BK1 MTR shipment follow-up received from SPCC or ASO.

(2) A BK2 response appropriate to the status of the carcass turn-in, with emphasis on the correct turn-in and transshipment activity UICs (if applicable), ATAC Hubs/NODES date of shipment or estimated shipment, and the appropriate response code. See NAVSUP P-485, par. 5095. When the requisitioner is billed for a carcass value but notifies SPCC or ASO that the NRFI MTR (CARCASS) has been turned in, or is being turned in, a BK4 billing reversal notice will be sent to the requisitioner advising that credit will be granted to reverse the carcass charge. When the fleet accounting office receives this credit it will be included in the next Summary Filled Order/Expenditure Difference Listing with the same remarks phrases as the original carcass charge, but this time with a credit difference.

e. Review and Processing of Listing. After recording all "difference" amounts to the Requisition/OPTAR Log (NAVCOMPT Form 2155), or Requisition/OPTAR Log-Difference Supplement (NAVCOMPT Form 2155-S) the OPTAR holder will then review each line item to verify the validity of the transaction.

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(NOTE: The expenditures listed in the "THRESHOLD CHARGES" addendum portion of the report (amounts \$100.00 and less) are listed for information only and the validity thereof will be accepted without challenge by the OPTAR holder). For each matched transaction grouping on the listing, the unfilled order is printed, followed by the matched expenditure(s) and "difference." When multiple expenditures apply to a single unfilled order, each related matched expenditure will be listed. However, when an unfilled order is adjusted by amendment or partial cancellation, only the summarized net result (listed on a single line) for the unfilled order will be shown. Transactions with the phrase "CARCASS" shown in the remarks column above the "DIFFERENCE" phrase are special and should not be processed in accordance with this subparagraph. They should be processed instead in accordance with subparagraph 4108-6d above. The following factors will be considered in reviewing the validity of all other transactions:

1. charges will not be considered as over or under stated unless the material has been received. Nonreceipt of material will be subject to normal follow-up with the supply activity and will not be a valid reason for annotation (rejection) of the transaction;
2. receipt of substitute and duplicate shipments are valid charges;
3. supply activities bill at the latest price change information. The unit prices for material issues from Army, Air Force, and Defense Logistics Agency activities (coded "FA") and General Services Administration (coded "FA," "FN," or "GA"), and commercial purchases (coded "FX") in the "DOC ID" column may vary considerably from Navy Stock Account unit prices. Packing, transportation, postage, and discounts will result in price variances for receipts from GSA or commercial purchases. Unit prices and additional cost data on receipt documents will be checked prior to annotating the related matched expenditures. (NOTE: GSA expenditures coded "FN" represent a surcharge for overseas packaging and will be accepted without challenge)
4. whether advance adjustments have been taken in accordance with subpar. 4104-6a;
5. whether cancellation action was valid and/or at a value in excess of the original unfilled order (obligation). Adjustment of above threshold (\$100.01 or more) cancellation for which no unfilled order is on file in the fleet accounting office, or a cancellation which exceeds the unfilled order

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in file causes "credit unfilled orders." The fleet accounting office administratively cancels and charges the OPTAR holder with a debit difference which will offset for the fact that the OPTAR holder had previously increased the OPTAR balance for an invalid and/or excessive cancellation.

When a transaction has been determined to be invalid, the following steps will be performed to advise the fleet accounting office of the correction action required.

Step 1--Identifying Invalid Transactions. Circle the "Difference" amounts in the "Amount" column for the applicable transactions.

Step 2--Coding Invalid Transactions. Annotate in the "Remarks" column opposite the circled (challenged) transaction one of the following codes coupled with the additional information which is indicated in parentheses "( )":

CODE	DESCRIPTION
Code A	"Duplicate charge; material received from (UIC of the activity), quantity (QTY ), amount (\$ ), on (Julian date). No duplicate shipment received, and supply status indicating future shipment not received. Credit requested."
Code B	"Wrong price. Copy of receipt document enclosed, which cites issue activity, quantity, and unit price."
Code C	"Expenditure should be charged to unfilled order (document number) in the amount of (\$ ); unfilled order (obligation) transmitted on OPTAR Document Transmittal Report No. (TL# )."
Code D	"Erroneous charge; should be (provide fund code, unit identification code, if known)." Centrally Managed operating budget expenditures (e.g., ship fuel) may require this coding. (see Appendix II for applicable fund code.)

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NAVCOMPT FORM 2155-S (10-61) (FRONT)

## REQUISITION/OPTAR LOG - DIFFERENCES SUPPLEMENT

OPTAR HOLDER

FISCAL YEAR

SFOEDL MONTH	01	02	03	04	05	06	07	08	09	10	11	TOTAL
1. OCTOBER												
2. NOVEMBER												
3. SUBTOTAL												
4. DECEMBER												
5. SUBTOTAL												
6. JANUARY												
7. SUBTOTAL												
8. FEBRUARY												
9. SUBTOTAL												
10. MARCH												
11. SUBTOTAL												
12. APRIL												
13. SUBTOTAL												
14. MAY												
15. SUBTOTAL												
16. JUNE												
17. SUBTOTAL												
18. JULY												
19. SUBTOTAL												
20. AUGUST												
21. SUBTOTAL												
22. SEPTEMBER												
23. SUBTOTAL												

(Continued on Reverse Side)

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Illustration 4-30a. Front page of Requisition/Optar Log -  
Difference Supplement (NAVCOMPT Form 2155-S).

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NAVCOMPT FORM 2155-S (11-81) (PAGE 1)

## REQUISITION/OPTAR LOG - DIFFERENCES SUPPLEMENT

OPTAR HOLDER

FISCAL YEAR

SFOEDL MONTH	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	TOTAL
1. JANUARY													
2. FEBRUARY													
3. MARCH													
4. APRIL													
5. MAY													
6. JUNE													
7. JULY													
8. AUGUST													
9. SEPTEMBER													
10. OCTOBER													
11. NOVEMBER													
12. DECEMBER													
13. JANUARY													
14. FEBRUARY													
15. MARCH													
16. APRIL													
17. MAY													
18. JUNE													
19. JULY													
20. AUGUST													
21. SEPTEMBER													
22. OCTOBER													
23. NOVEMBER													
24. DECEMBER													
25. JANUARY													
26. FEBRUARY													
27. MARCH													
28. APRIL													
29. MAY													
30. JUNE													
31. JULY													
32. AUGUST													
33. SEPTEMBER													
34. OCTOBER													
35. NOVEMBER													
36. DECEMBER													
37. JANUARY													
38. FEBRUARY													
39. MARCH													
40. APRIL													
41. MAY													
42. JUNE													
43. JULY													
44. AUGUST													
45. SEPTEMBER													
46. OCTOBER													
47. NOVEMBER													
48. DECEMBER													
49. JANUARY													
50. FEBRUARY													
51. MARCH													
52. APRIL													
53. MAY													
54. JUNE													
55. JULY													
56. AUGUST													
57. SEPTEMBER													
58. OCTOBER													
59. NOVEMBER													
60. DECEMBER													
61. JANUARY													
62. FEBRUARY													
63. MARCH													
64. APRIL													
65. MAY													
66. JUNE													
67. JULY													
68. AUGUST													
69. SEPTEMBER													
70. OCTOBER													
71. NOVEMBER													
72. DECEMBER													
73. JANUARY													
74. FEBRUARY													
75. MARCH													
76. APRIL													
77. MAY													
78. JUNE													
79. JULY													
80. AUGUST													
81. SEPTEMBER													
82. OCTOBER													
83. NOVEMBER													
84. DECEMBER													
85. JANUARY													
86. FEBRUARY													
87. MARCH													
88. APRIL													
89. MAY													
90. JUNE													
91. JULY													
92. AUGUST													
93. SEPTEMBER													
94. OCTOBER													
95. NOVEMBER													
96. DECEMBER													
97. JANUARY													
98. FEBRUARY													
99. MARCH													
100. APRIL													
101. MAY													
102. JUNE													
103. JULY													
104. AUGUST													
105. SEPTEMBER													
106. OCTOBER													
107. NOVEMBER													
108. DECEMBER													
109. JANUARY													
110. FEBRUARY													
111. MARCH													
112. APRIL													
113. MAY													
114. JUNE													
115. JULY													
116. AUGUST													
117. SEPTEMBER													
118. OCTOBER													
119. NOVEMBER													
120. DECEMBER													

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Illustration 4-30b. Back page of Requisition/Optar Log - Difference Supplement (NAVCOMPT Form 2155-S).

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[illegible]

**Illustration 4-31. Ship's posting the Summary Filled Order/Expenditure Difference Listing totals to the OPTAR Log.**

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## CODE

## DESCRIPTION

Code E	"Advance adjustment taken in accordance with subpar. 4104-6a and transmitted on OPTAR Document Transmittal Report No. (TL#     )."
Code F	"AD CANC of credit unfilled order considered invalid. Debit unfilled order for (\$     ) transmitted on OPTAR Document Transmittal Report No. (TL#     )."
Code G	"Material not requisitioned; material not received; supply status indicating future shipment not received." (Check Requisition/OPTAR Log for erroneous or transposed Julian date or serial number prior to citing this code).
Code H	"Confirmed supply cancellation received from (UIC of activity) for quantity (QTY     ), amount (\$     ), dated (     ). Material not received. Confirmed cancellation document (or list) transmitted on TL (TL#     )."
Code I	"Above \$100.00 threshold charged expenditure labeled "UNMATCH EXP" cites an erroneous/transposed Julian date/serial number. An administrative cancellation of the corresponding unfilled order has been placed in Holding File 2."
Code J	"Other (explain fully with complete information)." (If space on the listing is inadequate, explain fully on an attached sheet of paper with references to the particular line item document numbers.)
Code K	Requisitioner challenges this BK3 non aviation/ aviation NRFI DLR carcass charge. A BK2 has been/is being sent to the appropriate Inventory Control Point for action. If appropriate, the Inventory Control Point will grant reversal sending requisitioner BK4 advice and the FAADC a credit expenditure for the same amount of the charge. FAADC is to take no action until the credit is received.

The following are challenge codes for OPTAR holders to use when reviewing travel transactions on the Summary Filled Order/Expenditure Difference Listing (SFOEDL):

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CODE	DESCRIPTION
Code L	"Duplicate Charge. The travel Standard Document Number Control Log and retained copies of the SFOEDL indicates that a like expenditure with the same DOV and money has already appeared on a previous SFOEDL."
Code M	"Wrong Price. The travel Standard Document Number Control Log and final claim indicates a different amount paid than shown on the SFOEDL."
Code N	"Wrong SDN. Travel OPTAR records indicate that the Standard Document Number (TANGO) appearing on the SFOEDL should read: (    )."
Code O	"Wrong TTC Code: 1K not 2D. Expenditure listed on the SFOEDL should have been a travel advance instead of a Final Payment."
Code P	"Erroneous AD CANCE. This travel transaction was obligated in Transmittal: TL # (    )."
Code Q	"Erroneous Charge. No record of this Standard Document Number (TANGO) or voucher. Attempts to match it with local records have failed. It is considered an erroneous charge to this OPTAR. Forward a copy of the voucher for further research."
Code R	"Wrong Fiscal Year. OPTAR records indicate the travel expenditure appearing on the SFOEDL should have been charged to FY (    )."
Code S	"Wrong Fund Code: TR/MTA. OPTAR travel records indicate charge for TR/MTA should have been against fund code: (    )."
Code T	"Other Travel. A detailed explanation is contained following the "T" code on the SFOEDL (or on a separate attached paper). Copies of supporting documents are attached if they are available."

Transactions annotated by the OPTAR holder with Codes "A", "B", "G", or "H" and returned to the fleet accounting office with the required information or documentation will be billed back to the supplying activity by the FAADC. The bill-back of transactions coded "J" will depend upon the particular circumstances and information provided. Non-receipt of requisitioned material is not a valid reason for the rejection of a transaction.



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**Step 3--Timing and Distribution.** The processing, review and validation will be completed within 10 days following receipt. The statement "Processed and Posted" will be recorded adjacent to the difference totals on the listing and the original listing (less the threshold charge addendum page) mailed to the FAADC as soon as the processing is complete. A copy of the listing with complete annotation will be filed for future reference. In the case of OPTAR holders having their accounting performed by FAADCLANT an OPTAR holder listing response sheet like the Summary Filled Order/Expenditure Difference Listing Response Sheet shown in Illustration 4-32 may be used in place of annotation of the listing as described in this paragraph. This illustration also provides instructions on how to fill out the Summary Filled Order/Expenditure Difference Listing Response Sheet. The fleet accounting office will report corrections of invalid charges on subsequent Summary Filled Order/Expenditure Difference Listings. Any correspondence to the fleet accounting office concerning the listing will reference the report title or abbreviated title (i.e., SFOEDL) and the month and year of the report.

**f. Examples of Summary Filled Order/Expenditure Difference Listing.** The following examples and illustrations describe the Summary Filled Order/Expenditure Difference Listing review and annotation.

SUMMARY FILLED ORDER/EXPENDITURE  
DIFFERENCE LISTING PROCESSING EXAMPLES

<u>Requisition Numbers</u>	<u>Description</u>
3291    0030	Requisition/OPTAR Log indicates that an advance adjustment of \$500 was taken in accordance with subpar. 4104-6a. The advance adjustment increased the value of the original unfilled order from \$730 to \$1,230 and therefore the difference should be \$6 instead of \$506. The Summary Filled Order/Expenditure Difference Listing is coded "E" and the appropriate additional data is provided.
3361    0090	Requisition/OPTAR Log indicates the expenditure serial number must have been transposed causing the expenditure to erroneously match with requisition 0270 0090. The expenditure relates to and should match with the OPTAR holder's requisition 0270 0096. The Summary Filled

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Requisition  
NumbersDescription

Order/Expenditure Difference Listing is coded "C" and the appropriate additional date is provided.

4003 0103

Requisition/OPTAR Log, retained records of the OPTAR Document Transmittal Report and completed requisition file indicate that a cancellation (credit unfilled order) was submitted for \$100.54. The cancellation was correctly filled out and was for the correct (not an excessive) amount. The OPTAR holder records indicate that the cancellation (credit unfilled order) should have matched with an unfilled order which was submitted to the accounting office on OPTAR Document Transmittal Report 010/1. The Summary Filled Order/Expenditure Difference Listing is coded "F" and the appropriate additional data is provided.

4038 0128

Requisition/OPTAR Log and the completed requisition file indicate that only a single shipment for a quantity of one was received. The DD Form 1348-1 received with the shipment verifies that a quantity of one was shipped. The Summary Filled Order/Expenditure Difference Listing is coded "A" and the appropriate additional data is provided.

## NOTE THE FOLLOWING:

1. Other codes not illustrated would be processed in a similar manner.
2. When annotating the Summary Filled Order/Expenditure Difference Listing with the codes provided in subpar. 4108-6d, ensure that additional information and documentation (if any) specified with each coding is forwarded.
3. OPTAR holders should investigate thoroughly before rejecting differences of \$3,000.00 and greater for these expenditures were manually validated for correct unit price by the fleet accounting office prior to being listed.
4. Ensure that the differences as stated are accepted and posted to the Requisition/OPTAR Log - (NAVCOMPT Form 2155) and additionally to the Requisition/OPTAR Log Differences Supplement NAVCOMPT Form 2155-S and that the notation "Processed and Posted" is entered on the listing.



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THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR 4100-4 OF HMDP 9-3013.

RPT STM 5204.04.00A

SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR MARCH 1994

PT04 EL 7020 ON 53024 ON 005004

PROCESSOR (DATE) PAGE 1

DOCUMENT NO UIC JO SN	PC	DOC TL ID 100	NO ACT ID	PRI ID	BILL/ VO NO	SUP	AD	UI	COB	STOCK POS	NUMBER FIN C	A	POS/DEM DATE	QTY	AMOUNT	REMARKS
005504 32950021	NE	10A	002 20						10	3090	3430001			1	100.00	CORRECTION
005504 32950021	NE	10A	002 20						10	3090	3430001			1	100.00	CORRECTION
005504 32950021	NE	10A	002 20						10	3090	3430001			1	100.00	DIFFERENCE
005504 32910030	NE	10A	002 20						10	3090	3430009 E			4	750.00	
005504 32910030	NE	10A	002 20						10	3090	3430009 E			4	1,234.00	
005504 32910030	NE	10A	002 20						10	3090	3430009 E			4	500.00	DIFFERENCE
005504 33010050	NE	10A	003 20						00	7100	0043000			2	112.70	
005504 33010050	NE	10A	003 20						00	7100	0043000			2	207.70	
005504 33010050	NE	10A	003 20						00	7100	0043000			2	0.00	PART TWO BUDG
005504 33250070	NE	10A	006 20						00	0000				3	100.00	
005504 33250070	NE	10A	006 20						00	0000				4	32.00	
005504 33250070	NE	10A	006 20						00	0000				4	200.00	DIFFERENCE
005504 33520002	NE	10A	000 10						00	0200	2344000			115	172.50	
005504 33520002	NE	10A	000 10						00	0200	2344000			115	20.70	
005504 33520002	NE	10A	000 10						00	0200	2344000			115	191.80	DIFFERENCE
005504 33610000	NE	10A	000 10						00					1	007.32	
005504 33610000	NE	10A	000 10						00					1	007.32	
005504 33610000	NE	10A	000 10						00					1	110.00	DIFFERENCE
005504 40010000	NE	10A	010											11	00.00	
005504 40010000	NE	10A	010											11	251.00	
005504 40010000	NE	10A	010											11	100.00	DIFFERENCE
005504 40030103	NE	10A	013						10	0000	5303770 A			10	100.00	AD CASE
005504 40030103	NE	10A	013						10	0000	5303770 A			10	100.00	DIFFERENCE

RPT STM 5204.04.00A

SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR MARCH 1994

PT04 EL 7020 ON 53024 ON 005004

PROCESSOR (DATE) PAGE 2

DOCUMENT NO UIC JO SN	PC	DOC TL ID 100	NO ACT ID	PRI ID	BILL/ VO NO	SUP	AD	UI	COB	STOCK POS	NUMBER FIN C	A	POS/DEM DATE	QTY	AMOUNT	REMARKS
005504 40340120	NE	10A	013						00	7110	2050001			2	30.00	
005504 40340120	NE	10A	013						00	7110	2050001			1	100.00	
005504 40340120	NE	10A	013						00	7110	2050001			1	0.00	AD CASE
005504 40340120	NE	10A	013						00	7110	2050001			1	100.00	DIFFERENCE
005504 40300120	NE	10A	014						00	0010	2040003			6	100.00	
005504 40300120	NE	10A	014						00	0010	2040003			6	100.00	
005504 40300120	NE	10A	014						00	0010	2040003			6	100.00	DIFFERENCE

	UNFILED ORDERS	FILLED ORDERS	PART TWO BUDG	DIFFERENCE	CATCHED EXPEND	UNMATCHED EXPEND
PC NE BIP				00.00		
PC NE BIP				400.00		
PC NE BIP				214.12		
PC NE BIP				60.00		
ON 5 VALUE	1,100.01	2,422.57	104.00	501.00	3,214.07	2,410.07
ON RECORDS	10	27	2		26	6

*Processed and Audited*

Illustration 4-33. A sample Summary Filled Order/Expenditure Difference Listing.

4109

# 4109 REPORTING REQUIREMENTS FOR UNITS TRANSFERRED TO ANOTHER FLEET OR FYDP/BUDGET ACTIVITY

A ship, aviation squadron, or unit permanently transferred between the Atlantic and Pacific fleets (or between Five Year Defense Programs/budget activities) will request or be given authority to cite the newly assigned type commander's operating budget immediately upon reporting to the new command. Upon receipt of the new OPTAR grant authorization, all requisitions submitted thereafter will cite the service designator code and fund codes of the new operating budget. A separate Requisition/OPTAR Log (NAVMCOMPT Form 2155) will be maintained for all requisition documents that cite the new operating budget. Additionally, the unit will continue to submit OPTAR Document Transmittal Report (NAVMCOMPT Form 2156) transmittals and Budget/OPTAR Reports (NAVMCOMPT Form 2157) (or message reports) to the fleet accounting office performing the operating budget accounting for the type command from which the unit was transferred, and this fleet accounting office will continue to liquidate outstanding unfilled orders and validate expenditures against the OPTAR and operating budget under which incurred. After all outstanding requisitions have been completed or cancelled, the reports will be annotated "FINAL."

# 4110 REPORTING REQUIREMENTS FOR UNITS TRANSFERRED TO THE INACTIVE RESERVE FLEET OR DECOMMISSIONED

Operating units decommissioned, or transferred to the Inactive Reserve Fleet and strike surface units will have another activity/command assigned to perform maintenance of the OPTAR records and validation and certification functions. The type commander of the unit will designate either:

1. the fleet accounting office; or
2. another operating unit under the same type commander's command.

In either case the fleet accounting office will be advised of the assumption of these duties by the designated activity. The designated activity/command will perform the OPTAR accounting and reporting until all material or services have been received or the confirmed cancellation documents received and submitted to the fleet accounting office via NAVCOMPT Form 2156 submission. At such time a "FINAL" Budget/OPTAR Report (NAVMCOMPT Form 2157) or message Budget/OPTAR Report will be submitted. After this "FINAL" Budget/OPTAR Report has been processed in the fleet accounting office, all subsequent expenditures applicable to the OPTAR will be threshold charged to the OPTAR. If the decommissioned etc., unit has ship's store and/or food service records, the type commander may also designate either the fleet accounting office or an operating unit under his command to perform maintenance and validation and certification functions for these records.

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## 4111 SPECIAL TRAVEL TRANSACTION REPORTS

1. General. This paragraph describes several reports dealing with travel transactions, especially travel advances. Some of the reports are mandatory and have required actions to be performed. Other reports are optional and are available as an aid in managing, researching and administering travel funds.

### 2. OVERDUE TRAVEL ADVANCES REPORT

a. General. The Overdue Travel Advances Report is prepared monthly by each accounting office accounting for funds of the operating forces. This report and the procedures described in this subparagraph are a special operating forces authorized implementation of the Report of Travel Advances Outstanding and related travel procedures required in the Department of the Navy by Navy Comptroller Manual par. 032106. Subparagraphs h (1), (2), (3), (4) and (5) describe required use of this report by the fleet accounting office, the commanding officer of the traveler, the OPTAR holder fund administrator, the type commander/OB holder fund administrator and the major claimant. This report contains detail information on overdue travel advances which require action on the part of the traveler and the traveler's organization to accomplish immediate collection/correction of the overdue advance. This report provides detail information on individual overdue advances requiring immediate collection/corrective action this month, the full accounting line data applicable to the advance, the ACRN, and the standard document number. Summary data on the number of overdue advances and the dollar amount of overdue travel advances is provided by appropriation fiscal year. This summary data is shown by several age categories and an overall total for both those transactions listed in detail on this months report requiring immediate collection/corrective action and for all overdue advances still shown as outstanding on the accounting office records. This summary data (described fully in subpar. d) provides information to the benefiting UIC (traveler's ship, unit or command), the travel OPTAR holder, the TYCOM/OB holder funding the travel and the major claimant (e.g. fleet commander). See subpar. 4111-2 for required uses of this report.

#### b. Description

(1) Heading. Information printed in the heading of the report will include the title, data processing report symbol (assigned by the ADP design agent), month and year of the report and the date the report was prepared (e.g. "PROCESSED: 10:05:85"). The detail report showing individual overdue advances by benefitting ship, unit or command (i.e. traveler's organization as indicated in the cost code part of the accounting data of the travel advance and the first 6 characters of the SDN) will identify the TYCOM/OB holder funding the travel, the OPTAR holder funding the travel, the fleet accounting office the report is sent from and

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the benefitting UIC (traveler's organization) to which the report is addressed. The phrase "OVERDUE TRAVEL ADVANCES REQUIRING CURRENT COLLECTION/CORRECTIVE ACTION IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-2" will also be shown in the report heading.

(2) Basic Columnar Data. The columnar headings of the detail transaction portion of the Overdue Travel Advances Report and a description of the basic data listed thereunder are as follows (see subpar. (3) for description of the accounting line data and illustration 4-33-1a for an example):

NAME--Name. This column will show the first initial of the traveler's first name followed by his/her last name (up to 12 characters). The name is mandatory entry.

SDN

(LAST 9)--Last Nine Characters of the Standard Document Number. This column will identify the last 9 characters of the standard document number of the travel order which authorized or directed the travel to be performed by the traveler. This number consists of the last two digits of the fiscal year, two character document type code (normally "TO" or "CS") and the 5 character serial number of the SDN. The 5 character SDN serial number is sometimes referred to as the tango number.

PAID/REG.

DD/MM/YY--Date paid, collected or registered. This column shows the date the travel advance was paid or partially collected (i.e. partially liquidated on DD Form 1351-2) shown in day/month/year format (e.g. 10/05/83 for 10 May 1983). This date format is computer generated. For afloat or overseas disbursements this date will be the date registered. After implementation of the expanded FRS Input/Output Record the actual date paid will be given in this column.

DOV

NO.--Disbursing Office Voucher Number. This column shows the voucher number assigned by the paying or collecting disbursing office.

DO SYM

NO.--Disbursing Office Symbol Number. This column shows the D.O. Symbol of the paying or collecting disbursing office/officer. In the case of associate disbursing officer payments/collections, normally the central disbursing officer (CDO) DO symbol will be shown. After implementation of the expanded FRS Input/Output Record the actual D.O. Symbol and suffix will be given.

LAST

REPORT--Last Report. This column will show the report month (e.g. "06/83" for June 1983 report month) the transaction last appeared on the Overdue Travel Advance Report if it has been



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listed in a prior report. Once a transaction is reported it will not be listed again until after three months time passes. It will be held off from the next two monthly reports to allow time for the collection/corrective actions to result in the transaction being removed from the accounting office travel advance files. At the end of the third month following a transaction being listed on the report, it will be reported again for research and follow-up collection/corrective actions since it remains unliquidated in the accounting office records. The first time a travel advance payment or collection is printed on this report the word "NEW" will be printed in this column. Frequently there is a significant delay between the payment (or collection) date and the date the transaction is recorded in the accounting office records. This is especially true for afloat and overseas disbursements. Illustration 4-33-1b shows report months a transaction will appear on this report if it remains unliquidated.

#### EST DATE

RETURN--Estimated Date of Return. This column shows the estimated date of return (EDR) as shown in the original travel orders except computer modified to the more recognizable form of day, 3 letter month, and last 2 digits of year format. For example if the EDR in Julian date format was 4046 then 15 FEB 94 would be shown. For transactions with more than one travel advance payment or liquidation shown, the first payment/collection shown is the estimated date of return used to calculate the age and number of days past the estimated date of return even if through error another line(s) shows a different EDR date.

AMOUNT--Amount. This column will give the amount of the travel advance (or advances if there is more than one debit transaction type code 1K) and the amount of travel advance liquidation(s). Whenever there is more than one payment/collection (liquidation) for a transaction (SDN) the net amount of the travel advance outstanding will be shown on a separate line.

#### PAST EST

DATE RETURN--Days Past the Estimated Date of Return. This column will show the number of days that have passed between the traveler's estimated date of return and the last day of the report month. For transactions with more than one travel advance payment/liquidation shown, the first advance payment or liquidation listed is used to calculate the number of days past the EDR.

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OVERDUE TRAVEL ADVANCES REPORT FOR SEPTEMBER 1985

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## OVERDUE TRAVEL ADVANCES REQUIRING CURRENT COLLECTION/CORRECTIVE ACTION

IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-2

TYOON/OB HOLDER FUNDING TRAVEL: V53825 COMNAVSURPLANT OPTAR HOLDER FUNDING TRAVEL: V53825 COMNAVSURPLANT

TO: BENEFITING UIC (TRAVELER'S ORGANIZATION): V04662 DD 946 FROM: PAADCLANT, NORFOLK VA 23511

NAME	SON (LAST 9)	PAID/REG. DD/MM/YY	DOV. NO.	DO.SYM NO.	LAST REPORT	EST DATE RETURN	AMOUNT	PAST EST DATE RETURN	REMARKS
FY 83:									
L. PANTERMULLER	83T00R046	02/08/83	01111	5859	06/85	9 AUG 83	280.00	782 DAYS	
	V0466283T00R046 AA1731806	601S 000	53825	0	060951	1K 30R046	3221V04662M		
FY 84:									
N. LIVINGSTONE	84T000710	26/07/84	75218	5859	06/85	2 AUG 84	300.00	424 DAYS	
N. LIVINGSTONE	84T000710	18/08/84	74812		06/85	1 SEP 84	270.00CR 30.00		
	V0466284T000710 AA1741806	601S 000	53825	0	060951	1K 400710	4214V04662M		
FY 85:									
J. SMITH	85T000020	25/10/84	52102	5859	06/85	1 NOV 84	340.00	333 DAYS	
	VJ466285T00020 AA1751806	601S 000	53825	0	060951	1K 500020	4305V04662M		
M. JOHNSON	85T000180	08/02/85	48101	8366	06/85	15 NOV 84	250.00	227 DAYS	
	V0466285T000180 AA1751806	601S 000	53825	0	060951	1K 500180	5046V04662M		
V. PARKHURST	85T000987	09/05/85	68101	5859	NEW	23 MAY 85	140.00	130 DAYS	
V. PARKHURST	85T000987	16/05/85	78101		NEW	23 MAY 85	140.00		
V. PARKHURST	85T000987	30/05/85	79101		NEW	2 JUL 85	140.00CR 140.00		
	V0466285T000987 AA1751806	601S 000	53825	0	060951	1K 500987	5143V04662M		
J. JONES	85T002140	23/05/85	18010	8366	NEW	30 MAY 85	360.00	123 DAYS	
	V0466285T002140 AA1751806	601S 000	53825	0	060951	1K 502140	5150V04662M		

END OF DETAIL TRANSACTIONS REQUIRING CURRENT COLLECTION/CORRECTIVE ACTION

ILLUSTRATION 4-33-1a

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REMARKS--Remarks. This is a blank column provided for annotation of information about overdue travel advances, as called for in subpar. h(2). Illustration 4-33-1h provides coding to use when processing detail overdue advances.

(3) Accounting Line Data. Following the travel advance and travel advance collection data, the standard document number (SDN), ACRN (accounting classification reference number) and nine elements of accounting data applicable to the travel order and its related travel advance(s) is provided. This data is shown for use in validating and processing a collection or correction for the overdue travel advance. A heading such as "FY 85:" is given before detail overdue advances are shown to further identify the chargeable fiscal year.

c. Report Sequence. For automated data processing system design purposes the sequence of the detail report preparation is as follows (major to minor):

1. UIC of major claimant
2. UIC of TYCOM/OB holder
3. UIC of OPTAR holder
4. UIC of benefiting ship, unit, or command (traveler's organization as identified by the first 6 characters of the SDN)
5. Fiscal year chargeable
6. Last 9 characters of the SDN
7. Date paid/collected (oldest first)

d. Totals.

(1) Detail Transactions. When more than one line of data is shown for a single travel order, the total of the net amount of the travel advance outstanding for the transaction will be given on an unlabelled line in the amount column. See illustration 4-33-1a.

(2) Benefitting UIC Totals. A separate "Commanding Officer/Management Summary" page is printed for each benefitting ship, unit or command UIC, within OPTAR holder and OB holder as shown in illustration 4-33-1c. Part 1 gives data on the number of over-due advances and the dollar amount of overdue advances that are listed in the current month's report for current collection/corrective action. Totals are shown for three age categories (120-179 days, 180-270 days, and over 270 days) and a total given by chargeable fiscal year and overall totals. Part

**REPORT MONTHS OVERDUE ADVANCES WILL APPEAR ON THE OVERDUE TRAVEL ADVANCES REPORT**

**MONTH TRAVEL ADVANCE WAS  
FIRST 120 DAYS PAST THE  
ESTIMATED DATE OF RETURN  
WHILE IN THE ACCOUNTING  
OFFICE FILES**

**NEXT REPORT MONTH(S) THE TRANSACTION WILL APPEAR ON  
IF IT REMAINS UNLIQUIDATED ON THE ACCOUNTING OFFICE RECORDS.**

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<u>1st Report Month</u>	<u>2nd Report</u>	<u>3rd Report</u>	<u>4th Report</u>	Then repeat cycle
JAN	APR	JUL	OCT	
FEB	MAY	AUG	NOV	
MAR	JUN	SEP	DEC	
APR	JUL	OCT	JAN	
MAY	AUG	NOV	FEB	
JUN	SEP	DEC	MAR	
JUL	OCT	JAN	APR	
AUG	NOV	FEB	MAY	
SEP	DEC	MAR	JUN	
OCT	JAN	APR	JUL	
NOV	FEB	MAY	AUG	
DEC	MAR	JUN	SEP	

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**ILLUSTRATION 4-33-1b**

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2 gives data on the total number of overdue advances and the total dollar amount of overdue advances as shown in the accounting office records. This includes those transactions listed on a previous Overdue Travel Advances Report in the last two months which remain unliquidated in the accounting office records and those transactions 90 to 119 days past the EDR at the end of the report month. These transactions are not listed in the current month's report to allow time for collection/correction to be received and recorded in the accounting office's records. In Part 2, totals are shown for four age categories (90-119 days, 120-179 days, 180-270 days and over 270 days) and a total given by chargeable fiscal year and overall totals.

(3) OPTAR Holder Totals. A separate "OPTAR Holder Summary" page is printed as shown in illustration 4-33-1d for overdue travel advances funded by the OPTAR holder. Part 1 gives data on the number of overdue advances and the dollar amount of overdue advances that are listed in the current month's report for current collection/corrective action. Totals are shown for three age categories (120-179 days, 180-270 days and over 270 days) and a total given by chargeable fiscal year and overall totals. Part 2 gives data on the total number of overdue advances and the total dollar amount of overdue advances as shown in the accounting office records. This includes those transactions listed on a previous Overdue Travel Advances Report in the last two months which remain unliquidated in the accounting office records and those transactions 90-119 days past the EDR at the end of the report month. These transactions are not listed in the current month's report to allow time for collection/correction to be received and recorded in the accounting office's records. In Part 2, totals are shown for four age categories (90-119 days, 120-179 days, 180-270 days and over 270 days) and a total given by chargeable fiscal year and overall totals.

(4) TYCOM/OB Holder Totals. A separate "TYCOM/OB Holder Summary" page is printed as shown in illustration 4-33-1e for overdue travel advances funded by the operating budget holder. Part 1 gives data on the number of overdue advances and the dollar amount of overdue advances that are listed in the current month's report for current collection/corrective action. Totals are shown for three age categories (120-179 days, 180-270 days and over 270 days) and a total given by chargeable fiscal year and overall totals. Part 2 gives data on the total number of overdue advances and the total dollar amount of overdue advances as shown in the accounting office records. This includes those

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OVERDUE TRAVEL ADVANCES REPORT FOR SEPTEMBER 1985

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IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-2

TYCOM/OS HOLDER FUNDING TRAVEL: V53825 COMNAVSRFLANT

OPTAR HOLDER FUNDING TRAVEL: V53825 COMNAVSRFLANT

BENEFITING UIC (TRAVELER'S ORGANIZATION): V04662 DD 946

FROM: PAADCLANT NORFOLK VA 23511

## COMMANDING OFFICER/MANAGEMENT SUMMARY

## PART 1: TOTAL OVERDUE TRAVEL ADVANCES OF PERSONNEL OF THIS COMMAND

## REQUIRING CURRENT COLLECTION/CORRECTIVE ACTION

	120-179 DAYS (1)	180-270 DAYS (2)	OVER 270 DAYS (3)	TOTAL (4)
NUMBER OF OVERDUE ADVANCES:				
FY 85	2	1	1	4
FY 84			1	1
FY 83			1	1
TOTAL	2	1	3	6
AMOUNT OF OVERDUE ADVANCES:				
FY 85	500.00	250.00	340.00	1,090.00
FY 84			30.00	30.00
FY 83			280.00	280.00
TOTAL	500.00	250.00	650.00	1,400.00

## PART 2: TOTAL OVERDUE TRAVEL ADVANCES OF PERSONNEL OF THIS COMMAND

## AS SHOWN IN ACCOUNTING OFFICE RECORDS:

	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)
NUMBER OF OVERDUE ADVANCES:					
FY 85	1	3	2	1	7
FY 84				1	1
FY 83				1	1
TOTAL	1	3	2	3	9
AMOUNT OF OVERDUE ADVANCES:					
FY 85	250.00	750.00	500.00	340.00	1,840.00
FY 84				30.00	30.00
FY 83				280.00	280.00
TOTAL	250.00	750.00	500.00	650.00	2,150.00

(ALL SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE TRAVELER WAS TO RETURN)

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OVERDUE TRAVEL ADVANCES REPORT FOR SEPTEMBER 1985

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IN ACCORDANCE WITH HHSO P-3013, PAR. 4111-2

TICOM/CB HOLDER FUNDING TRAVEL: V53025 COMBIBURPLANT

OPTAR HOLDER FUNDING TRAVEL: V53025  
FROM: PANICLANT NORFOLK VA 23511

## OPTAR HOLDER SUMMARY

## PART 1: TOTAL OVERDUE TRAVEL ADVANCES FUNDED BY OPTAR HOLDER

## REQUIRING CURRENT COLLECTION/CORRECTIVE ACTION

	120-179 DAYS (1)	180-270 DAYS (2)	OVER 270 DAYS (3)	TOTAL (4)
NUMBER OF OVERDUE ADVANCES:				
FY 85	99,999	99,999	99,999	99,999
FY 84	99,999	99,999	99,999	99,999
FY 83	99,999	99,999	99,999	99,999
TOTAL	99,999,999	99,999,999	99,999,999	99,999,999
AMOUNT OF OVERDUE ADVANCES:				
FY 85	999,999.99	999,999.99	999,999.99	999,999.99
FY 84	999,999.99	999,999.99	999,999.99	999,999.99
FY 83	999,999.99	999,999.99	999,999.99	999,999.99
TOTAL	9,999,999.99	9,999,999.99	9,999,999.99	9,999,999.99

## PART 2: TOTAL OVERDUE TRAVEL ADVANCES FUNDED BY OPTAR HOLDER

## AS SHOWN IN ACCOUNTING OFFICE RECORDS

	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)
NUMBER OF OVERDUE ADVANCES:					
FY 85	99,999	99,999	99,999	99,999	99,999
FY 84	99,999	99,999	99,999	99,999	99,999
FY 83	99,999	99,999	99,999	99,999	99,999
TOTAL	99,999,999	99,999,999	99,999,999	99,999,999	99,999,999
AMOUNT OF OVERDUE ADVANCES:					
FY 85	999,999.99	999,999.99	999,999.99	999,999.99	999,999.99
FY 84	999,999.99	999,999.99	999,999.99	999,999.99	999,999.99
FY 83	999,999.99	999,999.99	999,999.99	999,999.99	999,999.99
TOTAL	9,999,999.99	9,999,999.99	9,999,999.99	9,999,999.99	9,999,999.99

(ALL SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE TRAVELER WAS TO RETURN)

ILLUSTRATION 4-33-1d

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transactions listed on a previous Overdue Travel Advances Report in the last two months which remain unliquidated in the accounting office records and those transactions 90-119 days past the EDR at the end of the report month. These transactions are not listed in the current month's report to allow time for collection/correction to be received and recorded in the accounting office's records. In Part 2, totals are shown for four age categories (90-119 days, 120-179 days, 180-270 days and over 270 days) and a total given by chargeable fiscal year and overall totals.

(5) Major Claimant Totals. A separate "Major Claimant Summary" page is printed as shown in illustration 4-33-1f for overdue travel advances funded by the major claimant (e.g. fleet commander) under NAVSO P-3013 procedures. Each fleet accounting office will prepare the Overdue Travel Advances Report for the funds they are assigned accounting responsibility. Part 1 of the Major Claimant Summary page gives data on the number of overdue advances and the dollar amount of overdue advances that are listed in the current month's report for current collection/corrective action. Totals are shown for three age categories (120-179 days, 180-270 days, and over 270 days) and a total given by chargeable fiscal year and overall totals. Part 2 gives data on the total number of overdue advances and the total dollar amount of overdue advances as shown in the accounting office records. This includes those transactions listed on a previous Overdue Travel Advances Report in the last two months which remain unliquidated in the accounting office records and those transactions 90-119 days past the EDR at the end of the report month. These transactions are not listed in the current month's report to allow time for collection/correction to be received and recorded in the accounting office's records. In Part 2, totals are shown for four age categories (90-119 days, 120-179 days, 180-270 days and over 270 days) and a total given by chargeable fiscal year and overall totals. All dollar figures in the Major Claimant Summary page are given in whole dollars (i.e. with the cents dropped). This report provides the fleet commanders a significant tool and means of performing management and overview monitoring of overdue travel advances of the operating forces.

e. Page Numbering. At the start of each benefitting UIC the page will be numbered "PAGE 1" and each succeeding page will be numbered one higher through the end of the detail report for that benefitting UIC. All other pages of the report are one page summaries which are numbered "PAGE 1".

OF DFT SIN 02A5009

## OVERDUE TRAVEL ADVANCES REPORT FOR SEPTEMBER 1985

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IN ACCORDANCE WITH HNSD P-3013, PAR. 4111-2

TYCOM/OS HOLDER FUNDING TRAIL: V53025 COMNAVSEA/NAV

PRTH: PARTICLANT NORFOLK VA 23511

## TYCOM/OS HOLDER SUMMARY

## PART 1: TOTAL OVERDUE TRAVEL ADVANCES FUNDED BY TYCOM/OS HOLDER

## REQUIRING CURRENT COLLECTION/CORRECTIVE ACTION

	120-179 DAYS (1)	180-270 DAYS (2)	OVER 270 DAYS (3)	TOTAL (4)
NUMBER OF OVERDUE ADVANCES:				
FY 85	99,999	99,999	99,999	99,999
FY 84	99,999	99,999	99,999	99,999
FY 83	99,999	99,999	99,999	99,999
TOTAL	99,999,999	99,999,999	99,999,999	99,999,999
AMOUNT OF OVERDUE ADVANCES:				
FY 85	999,999.99	999,999.99	999,999.99	999,999.99
FY 84	999,999.99	999,999.99	999,999.99	999,999.99
FY 83	999,999.99	999,999.99	999,999.99	999,999.99
TOTAL	9,999,999.99	9,999,999.99	9,999,999.99	9,999,999.99

## PART 2: TOTAL OVERDUE TRAVEL ADVANCES FUNDED BY OS HOLDER

## AS SHOWN IN ACCOUNTING OFFICE RECORDS:

	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)
NUMBER OF OVERDUE ADVANCES:					
FY 85	99,999	99,999	99,999	99,999	99,999
FY 84	99,999	99,999	99,999	99,999	99,999
FY 83	99,999	99,999	99,999	99,999	99,999
TOTAL	99,999,999	99,999,999	99,999,999	99,999,999	99,999,999
AMOUNT OF OVERDUE ADVANCES:					
FY 85	999,999.99	999,999.99	999,999.99	999,999.99	999,999.99
FY 84	999,999.99	999,999.99	999,999.99	999,999.99	999,999.99
FY 83	999,999.99	999,999.99	999,999.99	999,999.99	999,999.99
TOTAL	9,999,999.99	9,999,999.99	9,999,999.99	9,999,999.99	9,999,999.99

(ALL SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE TRAVEL WAS TO RETURN)

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OP RPT 514 REAS09

OVERDUE TRAVEL ADVANCES REPORT FOR SEPTEMBER 1985

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IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-2

MAJOR CLAIMANT FUNDING TRAVEL: V00060 CINCLANTFLT

FROM: FAUCILANT, NORFOLK VA

## MAJOR CLAIMANT SUMMARY

PAGE 1 TOTAL OVERDUE TRAVEL ADVANCES FUNDED BY MAJOR CLAIMANT UNDER NAVSO P-3013 PROCEDURES  
REQUIRING CURRENT COLLECTION/CORRECTIVE ACTION

	120-179 DAYS (1)	180-270 DAYS (2)	OVER 270 DAYS (3)	TOTAL (4)
NUMBER OF OVERDUE ADVANCES:				
FY 85	99,999	99,999	99,999	99,999
FY 84	99,999	99,999	99,999	99,999
FY 83	99,999	99,999	99,999	99,999
TOTAL	99,999,999	99,999,999	99,999,999	99,999,999
AMOUNT OF OVERDUE ADVANCES:				
FY 85	99,999,999	99,999,999	99,999,999	99,999,999
FY 84	99,999,999	99,999,999	99,999,999	99,999,999
FY 83	99,999,999	99,999,999	99,999,999	99,999,999
TOTAL	999,999,999	999,999,999	999,999,999	999,999,999

## PART 2: TOTAL OVERDUE TRAVEL ADVANCES FUNDED BY MAJOR CLAIMANT

## AS SHOWN IN ACCOUNTING OFFICE RECORDS

	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)
NUMBER OF OVERDUE ADVANCES:					
FY 85	99,999	99,999	99,999	99,999	99,999
FY 84	99,999	99,999	99,999	99,999	99,999
FY 83	99,999	99,999	99,999	99,999	99,999
TOTAL	99,999,999	99,999,999	99,999,999	99,999,999	99,999,999
AMOUNT OF OVERDUE ADVANCES:					
FY 85	99,999,999	99,999,999	99,999,999	99,999,999	99,999,999
FY 84	99,999,999	99,999,999	99,999,999	99,999,999	99,999,999
FY 83	99,999,999	99,999,999	99,999,999	99,999,999	99,999,999
TOTAL	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999

(ALL SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE TRAVELER WAS TO RETURN)

ILLUSTRATION 4-33-1f

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f. Page Ejection. The report is prepared to eject to a new page at normal overflow on the detail transaction portion of the report and at the start of each of the summary pages (i.e. commanding officer/management, OPTAR holder, TYCOM/OB holder and major claimant summary pages).

g. Distribution and Submission Date. The Overdue Travel Advances Report is prepared monthly and is to be sent in time to be received by the non-deployed recipients by not later than the 15th day of the month following the report month. The original of the detail transaction portion of the report and the "commanding officer/management summary" page is sent to the benefitting UIC (identified by the first six characters of the standard document number applicable to the travel) and a copy is provided to the OPTAR holder funding the travel. The original of the "OPTAR Holder Summary" page is sent to the OPTAR holder funding the travel and a copy is provided to the operating budget holder funding the travel. In many cases the OPTAR holder and the operating budget holder are the same. The original of the "TYCOM/OB Holder Summary" page is sent to the operating budget holder funding the travel and a copy is provided to the major claimant. The original and one copy of the "Major Claimant Summary" page is sent to the applicable major claimant. Illustration 4-33-1g shows the normal distribution of the reports data in chart form. See subpar i for authorized exceptions to the distribution described in this subpar.

#### h. Required Use of the Report

(1) Fleet Accounting Office. NAVCOMPT Manual subpar. 032106-2g requires AAAs to submit to fund administrators a monthly Report of Travel Advances Outstanding for travel which was scheduled to have been completed 90 days or more prior to the end of the report month. The fleet accounting office will utilize this report and the procedures described in this paragraph as a NAVCOMPT authorized implementation satisfying this requirement. When the accounting office receives information from a fund administrator (either in a separate letter or on an annotated copy of the Overdue Travel Advances Report) which identifies transactions on the report which are there due to improper transaction accounting, necessary action will be promptly taken to allow accomplishment of removal of the transaction from the Overdue Travel Advances Report and general ledger account 1512 Travel Advances adjusted.

(2) Commanding Officer of Traveler (BUIC). NAVCOMPT Manual subpar. 032106-2c requires the traveler's commanding officer (or his designated representative) to notify the traveler in writing of overdue outstanding travel advance and advise that if payment is not received within 5 calendar days from date of notice, salary deduction/offset, or pay account checkage will be

NORMAL DISTRIBUTION OF THE OVERDUE TRAVEL ADVANCES REPORT

The following 4 levels of  
management having travel  
fund administration  
responsibilities

will receive the following:\*

- |  |   |
|--|---|
| A. BUIC (C.O. of traveler) (ship, unit or command identified by the first six characters of SDN) | <ol style="list-style-type: none"> <li>1. detail overdue transactions requiring current month collection/corrective action.</li> <li>2. summary status on organizational commands overdue travel advances.</li> </ol>   |
| B. Travel OPTAR Holder fund administrator  | <ol style="list-style-type: none"> <li>1. copy of the detail overdue transactions sent to the BUIC for current month collection/correction action</li> <li>2. copy of the summary organizational command overdue travel advance status provided to the BUIC</li> <li>3. Summary status on overdue travel advances funded from OPTAR(s) of the OPTAR holder</li> </ol> |
| C. Operating Budget holder fund administrator  | <ol style="list-style-type: none"> <li>1. copy of the summary status on overdue travel advances provided to OPTAR holders funded from OBs of the operating budget holder</li> <li>2. summary status on overdue travel advances funded from OBs of the operating budget holder</li> </ol>  |
| D. Major Claimant fund administrator   | <ol style="list-style-type: none"> <li>1. copy of the summary status on overdue travel advances provided to the NAVSO P-3013 operating budget holders</li> <li>2. summary status on all overdue travel advances funded from the major claimants funds under NAVSO P-3013 procedures (two copies)</li> </ol>   |

\*NOTE: TYCOM/OB holder may authorize and arrange with the fleet accounting office a different distribution than shown here or this distribution but with the report being distributed via another activity or command. However, the prescribed responsibilities must be assigned to and carried out by some command.

ILLUSTRATION 4-33-1g

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made to effect recovery of the travel advance. The notification to the traveler will need to comply with the requirement for due process in accordance with the Debt Collection Act of 1982 and other applicable statutes as described in NAVCOMPT Manual paragraph 032106. All military and civilian travelers will be afforded due process rights as part of the initial step in recovery of excess or overdue travel advances. As a minimum the notification letter will contain the following:

- (1) that he/she has the opportunity to inspect and copy agency records pertaining to the overdue or excess travel advance;
- (2) that he/she has the opportunity to obtain review within the command agency of the determination of the indebtedness;
- (3) that he/she has the opportunity to enter into a written agreement for repayment of the debt, but that agency regulations generally do not permit installment liquidations of debts arising from travel advances;
- (4) that payment of the debt is due within 5 calendar days from the date of the notification;
- (5) that the traveler is permitted to present any extenuating circumstances not previously known to the Command that would require more time to fulfill his or her travel advance repayment responsibility;
- (6) that the debt can be liquidated by remittance of the amount due by cash, personal check, or by money order to an official designated in the notice (that if a travel claim is not being filed the reason why it should be provided);
- (7) that failure to effect remittance or enter into a written repayment agreement (or file a travel claim) by the due date will result in offset of the entire amount of the excess or overdue travel advance from the traveler's pay;
- (8) that filing of a travel claim (when one had not been filed previously) will stay any further collection action pending the disbursing officer's computation of any amounts due; and
- (9) that administrative costs will be assessed if it becomes necessary to resort to offset of pay or pay checkage for recovering the debt and that extended recovery times may also result in the assessment of interest, penalties and additional administrative costs.

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The above notification will be delivered by hand whenever practical. If by the time the due date has expired, the traveler has neither questioned the debt, offered extenuating circumstances not previously known to the command, filed the travel claim, entered into a repayment agreement, or made remittance, action will be taken to effect recovery by offset from the traveler's pay. In the case of civilian employees, a letter request will be made to the civilian payroll activity for salary deduction or offset from final salary or lump-sum leave or retirement credit in accordance with Joint Travel Regulations, par. C4360. In the case of military members, request will be made to the disbursing officer maintaining the member's personnel financial record per the U.S. Navy Travel Instructions, par. 1101-4c(4) or the Marine Corps Travel Instruction Manual, par. 40301. In all cases, the commanding officer will certify that the debtor has been extended all due process rights as stated above. If the travel advance is not liquidated within 10 days, in the absence of an extenuating circumstance, the commanding officer of the traveler is required to request by a letter to the official responsible for preparation of the traveler's payroll, that recovery of the advance be accomplished by deduction/offset from salary for civilians or by pay account checkage of military members. The letter requesting salary or pay account collection will furnish the complete accounting data to receive the credit (the funds which funded the advance including transaction type code 1K) and the original standard document number and ACRN (accounting classification reference number) as shown on the line below the overdue travel advance. The letter to the traveler requesting payment of the overdue travel advance should state that if the advance has been paid that the full particulars on when and where this occurred (and if available copies of the voucher) should be provided. If the travel advance has been paid/liquidated, full information, (including copies of the voucher if available) should be submitted to the fleet accounting office (via the fund administrator when the C.O. of the traveler is not also the OPTAR holder of the travel funds). See illustration 4-33-1a for example of detail overdue advances requiring current collection/corrective action and illustration 4-33-1c for an example of a C.O./Management Summary page. Illustration 4-33-1h provides standard phrases and codes for use in annotating information about an overdue travel advance in the "Remarks" column to make it easier to communicate to the OPTAR holder. In accordance with subpar i the TYCOM/OB holder may arrange for the detail transaction portion or the BUIC Commanding Officer/Management Summary page to be received and processed by another command. The benefitting UIC/commanding officer of the traveler or other activity or command designated by the OB holder will review each detail transaction listed for current month collection/corrective action and use the standard phrase codes shown in illustration 4-33-1h to describe the conditions concerning each overdue travel advance. The annotated detail transaction part of the report will be sent to the OPTAR holder funding the travel (or as otherwise directed by the



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operating budget holder). The annotated detail transactions will not be sent directly to the fleet accounting office by other than the OPTAR holder or the operating budget holder funding the travel.

(3) Fund Administrator - OPTAR Holder. NAVCOMPT Manual subpar. 032106-2f requires the fund administrator of the travel funds to notify the traveler's commanding officer of the traveler's failure to repay the advance or excess advance. The Overdue Travel Advances Report will be a primary method of providing this notification to the commanding officer of the traveler. If it has been determined that a travel advance is uncollectible, the fund administrator will instruct the fleet accounting office to reduce the obligational authority and travel advance balance by the amount of such uncollectible advances and to remove the transaction from the Overdue Travel Advances Report. Upon administrative determination of uncollectibility of a travel advance debt, in accordance with NAVCOMPT Manual par. 043205, Navy Finance Center, Cleveland (for all except Marine Corps members or former members of Marine Corps Regular or Reserve) or Marine Corps Finance Center (Code SEI), Kansas City as applicable must be notified of the uncollectible debt. An exception is that if the total debt is less than \$100.00 or if the traveler is involved in bankruptcy proceedings and the indebtedness is less than \$300.00, then the uncollectible debt does not need to be reported. The report of uncollectible travel advance debt should include a statement of action taken to effect recovery, giving the debtor's name, service number if applicable, statement of the facts involved and the complete accounting data to be credited if the debt is collected. Copies of all correspondence covering the debt and the collection efforts previously made should be submitted with the report. When the debtor can not be located, the report will state the sources of information contacted/utilized and the results of this search. If the OPTAR holder is not the operating budget holder and has any questions about the requirement to report uncollectible travel advance debts, the fleet accounting office or the operating budget holder should be contacted for assistance. When a transaction appears on the report due to improper transaction accounting (vice the failure of the traveler to liquidate the advance), the OPTAR holder administering the travel funds cited, should advise the fleet accounting office of complete details about such transaction. This information should include cross reference to other OPTAR holder listings (e.g., Aged Unfilled Order Listing or Summary Filled Order/Expenditure Difference Listing) and copies of vouchers if applicable/available. This may be accomplished by annotation on a copy of the report or via a letter sent to the fleet accounting office. An example of detail overdue advances requiring current collection/corrective action is shown in illustration 4-33-1a and the BUIC Commanding

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OVERDUE TRAVEL ADVANCE REPORT REMARKS COLUMN PROCESSING  
PHRASE CODES

The following phrase coding should be used (coupled with the additional information indicated in parentheses "( )") to annotate the "Remarks" column of the detail transaction portion of the Overdue Travel Advances Report with the appropriate information:

CODE: DESCRIPTION

- Code 1 Collection in Process. Pay checkage/salary offset is being accomplished. No AAA action required by this annotation.
- Code 2 Claim submitted on date ( ), adjudication and payment pending. No AAA action required by this annotation.
- Code 3 Traveler transferred to new command ( ), UIC ( ). New command notified of outstanding travel advance and accounting data to credit. No AAA action required by this annotation.
- Code 4 This code not assigned.
- Code A Travel settled and paid on DOV ( ) dated ( ) DO SYN ( ). Information copy of voucher provided if available.
- Code B Wrong fiscal year. Records indicate the travel advance should have been charged to FY ( ). Information copy of voucher provided if available.
- Code C Incorrect UIC. Should be UIC ( ).
- Code D Orders Cancelled and Advance Repaid. Travel orders were cancelled and the advance was returned on DOV/CV ( ). DO SYN ( ). Information copy provided if available.
- Code E Wrong TTC Code. Transaction type code 1K should have been 2D.
- Code F Advance Uncollectible. By use of this code fund administrator certifies that this advance is uncollectible and that the requirement of Navy Comptroller Manual par. 043205 to notify Navy Finance Center, Cleveland or Marine Corps Finance Center, Kansas City of the uncollectible debt, the actions taken to effect recovery, etc. has been complied with. The accounting office will write off this advance against the travel OPTAR and OB funds reducing the obligational authority by the amount of this advance.
- Code G Wrong SDN. Records indicate that the standard document number/tango number should be ( ).
- Code H TR/MTA. Transaction is a transportation request (TR) or MAC Military Transportation Authorization (MTA) charge.
- Code I This code not assigned.
- Code J Wrong Amount. Travel advance voucher indicates a different amount paid. Amount should be ( ). Information copy of voucher provided if available.
- Code K This code not assigned.
- Code L No record of traveler or tango/standard document number at this command. Request copy of voucher.
- Code M Other. Transaction not covered by one of the above codes or additional information about transaction is requested. Explanation ( ).

ILLUSTRATION 4-33-1h

(It is suggested that a copy of this page be used while processing the report)

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Officer/Management Summary is shown in illustration 4-33-1c. Illustration 4-33-1h provides standard phrases and codes for use in annotating information about an overdue travel advance in the "Remarks" column of the Overdue Travel Advances Report to make it easier to communicate with the fleet accounting office. Some of the phrases are intended primarily for use in communications between the travelers command (the BUIC) and the OPTAR holder. In accordance with subpar i, the TYCOM/OB holder may arrange for the detail transaction portion of the report and the BUIC Commanding Officer/Management Summary page to be received and processed by the OPTAR holder.

(4) Fund Administrator - Operating Budget Holder. For the majority of travel transactions funded under NAVSO P-3013 procedures the operating budget holder is also the OPTAR holder funding the travel and will follow the procedures described in subpar. 2h(3) above. For those travel transactions for which the operating budget holder is not the OPTAR holder funding the travel, the OB holder should monitor and provide assistance to the OPTAR holder in controlling and collecting overdue travel advances and when appropriate in the writing off as uncollectible and reporting uncollectible travel advance debts.

(5) Fund Administrator - Major Claimant. Each fleet commander (and other major claimants with NAVSO P-3013 funds) is provided summary status on all overdue travel advances funded from their subheads and accounted for under NAVSO P-3013 procedures. Fleet Commanders are also provided a copy of the overdue travel advances summary status on each operating budget holder under their command that holds NAVSO P-3013 funds. This information is provided so the major claimant will have information on the volume and magnitude of overdue travel advances in the operating forces accounting system. The major claimant will use this data to perform overview monitoring of this important area and take management actions when or where appropriate.

i. Distribution and Processing Responsibility Exceptions. Subpar. g describes the normal distribution of the Overdue Travel Advances Report and subpar. h describes the prescribed uses of the report. The normal distribution of the various portions of the report are shown in chart form in Illustration 4-33-1g. As noted in the footnote to this chart the type commander/operating budget holder is authorized to arrange a different distribution (e.g. due to differences in TAD funding policy and responsibility) of the various portions of this report or distribution to the recipients shown via another command or activity, however the prescribed responsibilities must be assigned to and carried out by some command.

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### 3. OVERDUE TRAVEL ADVANCES SUMMARY REPORT

a. General. The Overdue Travel Advances Summary Report is prepared in two versions - one with operating budget holder summary data and one with claimant (e.g. fleet commander) summary data. Each of these reports provide an analysis, twelve month history summary status information and current status of overdue travel advances accounted for under the provisions of this Handbook. They are designed to provide management a convenient analytical tool to monitor and manage this important and troublesome area. The Overdue Travel Advances Summary Report is designed to complement and supplement the Overdue Travel Advances Report with analytical management information. The two versions of the Overdue Travel Advances Summary Report are described and discussed fully below.

#### b. Overdue Travel Advances Summary Report - Operating Budget Holder Totals.

##### (1) Description.

(a) Heading. Information in the heading of the report will include the report title, page number, data processing report symbol (assigned by the ADP design activity), the month and year of the report, the processed date and a reference that it is provided in accordance with NAVSO P-3013, Par. 4111-3. The UIC and short name of the operating budget holder, "Operating Budget Holder Totals" and "Part 1" (or "Part 2" or "Part 3" as applicable) will also be given in the heading.

(b) Part 1 Current Month Overdue Travel Advance Status Shown by Operating Budget. In this portion of the report, summary status information is given on all overdue travel advances funded by the operating budget holder with funds accounted for under the provisions of this Handbook shown by specific operating budget. The following information is provided for each operating budget:

- (1) "A. TOTAL NUMBER OF OVERDUE ADVANCES:" ;
- (2) "B. TOTAL AMOUNT OF OVERDUE ADVANCES: " ;
- (3) "C. AVERAGE OVERDUE ADVANCE AMOUNT:" ;
- (4) "D. OVERDUE ADVANCE AVERAGE DAYS PAST EDR:" ; and
- (5) "E. NUMBER OF UICS WITH OVERDUE ADVANCES:"

The appropriation, expense limitation, operating budget (including operating budget suffix if applicable) and fiscal year will be given for each operating budget. A "number of UICs with overdue advances" total will not be given in the "ALL FY" column. All amounts in Part 1 are given in whole dollars (i.e. with the cents omitted). See illustration 4-33-2a.

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(c) Part 2 Data By Fiscal Year of Funds. In Part 2 of the report, data is provided on overdue travel advances funded by the operating budget holder, summarized by chargeable fiscal year with a separate one page summary for each fiscal year. All amounts in Part 2 are given in whole dollars (i.e. with the cents omitted). The top portion gives the following information applicable to advances funded the operating budget holder summarized for the fiscal year identified:

- (1) "A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES:" ;
- (2) "B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES:" ;
- (3) "C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT:" ;
- (4) "D. AVERAGE TIME OVERDUE TRAVEL ADVANCE IS PAST THE ESTIMATED DATE OF RETURN:"

The bottom portion of Part 2 provides historical data on overdue advances funded by the operating budget holder chargeable to the cited fiscal year for the most recent 12 months (or for as many months overdue advances were reported if less than 12 months). This historical data gives the number of overdue travel advances and the dollar amount of overdue advances, each shown by four age categories (90-119 days, 120-179 days, 180-270 days and over 270 days) and overall total, all identified to the applicable report month. Also an average of this data is provided for the most recent 12 months (or for as many months overdue advances were reported if less than 12 report months). Additionally, the bottom line in Part 2 shows the calculated ratio that the current month's data bears to the 12 month (or less) average, given in percentage form to one decimal point. Thus when the current months data is less than the average, a percentage less than 100.0 will be shown and a percentage greater than 100.0 will be given when the current month data is greater than the average. If the data applicable to any column of data averages to zero, that column will contain a dash ("-") on the "CUR & AVE" line. See illustrations 4-33-2b, c and d.

(d) Part 3 Overdue Travel Advances All Fiscal Year Funds Combined Data. Part 3 of the report provides the same data as Part 2, except that it reports on all overdue travel advances funded by the operating budget holder accounted for under the provisions of this Handbook (all fiscal years combined). The historical portion of Part 3 gives the clearest picture of how the operating budget holder and supported units are doing on overdue travel advances compared to the recent past. See illustration 4-33-2e.

(2) Distribution and Submission Date. The Overdue Travel Advances Summary Report - Operating Budget Holder Totals will be prepared and mailed in time to reach the recipients by not later than the 15th of the month following the report month. The original will be sent to the operating budget holder and the applicable major claimant (identified by first two positions of the expense limitation) will receive a copy.

DP RPT SYM XXXXXXXX

## OVERDUE TRAVEL ADVANCES SUMMARY REPORT FEBRUARY 1985

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PROVIDED IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-3

PROCESSED: 03:04:05

V53825 COMNAVSURFLANT OPERATING BUDGET HOLDER TOTALS - PART 1

FROM: FAADCLANT, NORFOLK VA 23511

## CURRENT MONTH OVERDUE TRAVEL ADVANCE STATUS SHOWN BY OPERATING BUDGET (IN DOLLARS)

APPN 1804 EL 602S CB 53825	FY 83	FY 84	FY 85	ALL FY
A. TOTAL NUMBER OF OVERDUE ADVANCES:	9,999,999	9,999,999	9,999,999	9,999,999
B. TOTAL AMOUNT OF OVERDUE ADVANCES:	9,999,999	9,999,999	9,999,999	9,999,999
C. AVERAGE OVERDUE ADVANCE AMOUNT:	9,999	9,999	9,999	9,999
D. OVERDUE ADVANCE AVERAGE DAYS PAST EDR:	999	999	999	999
E. NUMBER OF UICS WITH OVERDUE ADVANCES:	9,999	9,999	9,999	N/A

APPN 1806 EL 601S CB 53825	FY 83	FY 84	FY 85	ALL FY
A. TOTAL NUMBER OF OVERDUE ADVANCES:	9,999,999	9,999,999	9,999,999	9,999,999
B. TOTAL AMOUNT OF OVERDUE ADVANCES:	9,999,999	9,999,999	9,999,999	9,999,999
C. AVERAGE OVERDUE ADVANCE AMOUNT:	9,999	9,999	9,999	9,999
D. OVERDUE ADVANCE AVERAGE DAYS PAST EDR:	999	999	999	999
E. NUMBER OF UIC WITH OVERDUE ADVANCES:	9,999	9,999	9,999	NA

NOTE: AN OVERDUE TRAVEL ADVANCE IS ONE WHICH THE ACCOUNTING RECORDS SHOW AS UNLIQUIDATED (NOT REPAYED) 90 DAYS OR MORE AFTER THE ORIGINAL ESTIMATED DATE OF RETURN (EDR) OF THE TRAVELER.

ILLUSTRATION 4-33-2a

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(3) Use of the Report. The main purpose of the report is to provide a visual picture of the overdue travel advance status. Data is provided on current month by operating budget, current month all NAVSO P-3013 operating budgets of the operating budget holder by fiscal year and combined, a 12 month history, a 12 month average and a comparison of current month to the 12 month average. It provides the operating budget holder an analytical tool in a convenient format to answer the question "How are we doing with our travel advances?" in a comprehensive manner which makes this area easier to monitor and manage. It also provides the same data to the claimant of the funds to provide a convenient means of performing overview management responsibility.

c. Overdue Travel Advances Summary Report - Claimant Totals.

(1) Description.

(a) Heading. Information in the heading of the report will include the report title, page number, data processing report symbol (assigned by the ADP design activity), the month and year of the report, the processed date and a reference that is provided in accordance with NAVSO P-3013, Par. 4111-3. The UIC and short title of the claimant, "Claimant Totals" and "Part 1" (or "Part 2" or "Part 3" as applicable) will also be given in the heading.

(b) Part 1 Current Month Overdue Travel Advances Claimant NAVSO P-3013 Funds By Fiscal Year. In this portion of the report, summary information is given on overdue travel advances funded by funds granted from the identified major claimant and accounted for under the provisions of this Handbook shown by chargeable fiscal year. The following information is provided in summary combining all NAVSO P-3013 funds shown by chargeable fiscal year with an overall total:

- (1) "A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES:";
- (2) "B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES:";
- (3) "C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT:";
- (4) "D. OVERDUE TRAVEL ADVANCE AVERAGE Days PAST EDR:";and
- (5) "E. NUMBER OF DIFFERENT UICS WITH OVERDUE ADVANCE:";

See illustration 4-33-3a.



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OVERDUE TRAVEL ADVANCES SUMMARY REPORT FEBRUARY 1985

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PREPARED IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-3

PROCESSED: 03:04:45

V53025 COMBIBURPLANT OPERATING BUDGET HOLDER TOTALS - PART 2

FROM: FAACPLANT, NORFOLK VA 23511

CURRENT MONTH DATA FISCAL YEAR 1983 FUNDS

- A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES: 999,999
- B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES: \$9,999,999
- C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT: \$9,999
- D. AVERAGE TIME OVERDUE TRAVEL ADVANCE IS PAST THE ESTIMATED DATE OF RETURN: 999 DAYS

## 12 MONTH HISTORY OF OVERDUE TRAVEL ADVANCES

SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE THE TRAVELER WAS TO RETURN (FISCAL YEAR 1983 FUNDS)

	NUMBER OF TRAVEL ADVANCES					AMOUNT OF TRAVEL ADVANCES IN DOLLARS				
	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)	90-119 DAYS (6)	120-179 DAYS (7)	180-270 DAYS (8)	OVER 270 DAYS (9)	TOTAL (10)
MAR 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
APR 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
MAY 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JUN 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JUL 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
AUG 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
SEP 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
OCT 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
NOV 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
DEC 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JAN 85	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
FEB 85	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
AVERAGE	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
CLR & AVE	90.0	97.0	97.5	90.0	97.0	103.0	102.0	100.4	100.0	102.1

ILLUSTRATION 4-33-2b

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OF RPT SYN XXXXXXX

OVERDUE TRAVEL ADVANCES SUMMARY REPORT FEBRUARY 1985

PAGE 1

PROVIDED IN ACCORDANCE WITH NAVSO P-2013, PAR. 4111-3

PROCESSING: 03:04:05

VS3025 COMBINSUBSANT OPERATING BUDGET FOLDER TOTALS - PART 2

FROM: FAANCLANT, NORFOLK VA 23511

CURRENT MONTH DATA FISCAL YEAR 1984 FUNDS

- A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES: 999,999
- B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES: \$9,999,999
- C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT: \$9,999
- D. AVERAGE TIME OVERDUE TRAVEL ADVANCE IS PAST THE ESTIMATED DATE OF RETURN: 999 DAYS

## 12 MONTH HISTORY OF OVERDUE TRAVEL ADVANCES

SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE THE TRAVELER WAS TO RETURN (FISCAL YEAR 1984 FUNDS)

	NUMBER OF TRAVEL ADVANCES					AMOUNT OF TRAVEL ADVANCES IN DOLLARS				
	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)	90-119 DAYS (6)	120-179 DAYS (7)	180-270 DAYS (8)	OVER 270 DAYS (9)	TOTAL (10)
MAR 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
APR 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
MAY 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JUN 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JUL 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
AUG 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
SEP 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
OCT 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
NOV 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
DEC 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JAN 85	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
FEB 85	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
AVERAGE	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
CUR 6 AVE	98.5	97.7	97.5	90.8	97.3	103.2	102.9	100.3	100.1	102.5

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4111-3

ILLUSTRATION 4-33-2c

4111-3

(c) Part 2 Claimant Analysis and Historical Data By Fiscal Year. In Part 2 of the report, data is provided on overdue travel advances funded with the identified claimants' NAVSO P-3013 funds, summarized by chargeable fiscal year, with a separate one page summary for each fiscal year. All amounts in Part 2 are given in whole dollars (i.e. with the cents omitted). The top portion gives the following information applicable to advances funded by funds granted by the identified major claimant and accounted for under the provisions of this Handbook shown by the chargeable fiscal year identified:

- (1) "A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES:";
- (2) "B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES:";
- (3) "C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT:"; and
- (4) "D. AVERAGE TIME OVERDUE TRAVEL ADVANCE IS PAST THE ESTIMATED DATE OF RETURN:"

The bottom portion of Part 2 provides historical data on overdue advances funded with the major claimants' NAVSO P-3013 funds chargeable to the cited fiscal year for the most recent 12 months (or for as many months overdue advances were reported if less than 12 months). This historical data gives the number of overdue travel advances and the dollar amount of overdue advances, each shown by four age categories (90-119 days, 120-179 days, 180-270 days, and over 270 days) and an overall total, all identified to the applicable report month. Also an average of this data is provided for the most recent 12 months (or for as many months overdue advances were reported if less than 12 months). Additionally, the bottom line in Part 2 shows the calculated ratio that the current month's data bears to the 12 month (or less) average, given in percentage form to one decimal point. Thus when the current months data is less than the average, a percentage less than 100.0 will be shown and a percentage greater than 100.0 will be given when the current month data is greater than the average. If the data applicable to any column of data averages to zero, that column will contain a dash ("-") on the "CUR % AVE" line. See illustrations 4-33-3b, c and d.

(d) Part 3 Claimant NAVSO P-3013 Overdue Travel Advances All Fiscal Year Funds Combined Data. Part 3 of the report provides the same data as Part 2, except that it reports on all overdue travel advances funded with the major claimants' NAVSO P-3013 funds with all fiscal years combined. The historical portion of Part 3 gives the clearest picture of how the operating forces as a group are doing on overdue travel advances compared to the recent past. See illustration 4-33-3e.

(2) Distribution and Submission Date. The Overdue Travel Advances Summary Report - Claimant Totals will be prepared and mailed in time to reach the claimant by not later than the 15th of the month following the report month.

DP RPT 6M XXXXXXX

OVERDUE TRAVEL ADVANCES SUMMARY REPORT FEBRUARY 1985

PAGE 4

PROVIDED IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-3

PROCESSED: 01:01:45

VS3025 COMNAVSTANT OPERATING BUDGET HOLDER TOTALS - PART 2

FROM: FAADCLANT, NORFOLK VA 23511

CURRENT MONTH DATA FISCAL YEAR 1985 FUNDS

- A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES: 999,999
- B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES: \$9,999,999
- C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT: \$9,999
- D. AVERAGE TIME OVERDUE TRAVEL ADVANCE IS PAST THE ESTIMATED DATE OF RETURN: 999 DAYS

## 12 MONTH HISTORY OF OVERDUE TRAVEL ADVANCES

SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE THE TRAVELER WAS TO RETURN (FISCAL YEAR 1985 FUNDS)

	NUMBER OF TRAVEL ADVANCES					AMOUNT OF TRAVEL ADVANCES IN DOLLARS				
	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)	90-119 DAYS (6)	120-179 DAYS (7)	180-270 DAYS (8)	OVER 270 DAYS (9)	TOTAL (10)
DEC 84	1	0	0	0	1	270	0	0	0	270
JAN 85	728	4	0	0	732	136,680	712	0	0	135,391
FEB 85	801	486	0	0	1,287	146,181	87,480	0	0	233,661
AVERAGE	510	163	0	0	673	93,710	29,397	0	0	123,108
CUR & AVE	157.1	298.2	-	-	191.2	156.0	297.6	-	-	189.8

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ILLUSTRATION 4-33-2d

4111-3

DP RPT 504 XXXXXXX

## OVERDUE TRAVEL ADVANCES SUMMARY REPORT FEBRUARY 1985

PAGE: 5

PROVIDED IN ACCORDANCE WITH NAVSO P-3813, PAR. 4111-3

PROCESSED: 03:04:05

V53025 COMNAVPLANT OPERATING BUDGET HOLDER TOTALS - PART 3

FROM: FAACPLANT, NORFOLK VA 23511

CURRENT MONTH DATA (ALL FISCAL YEAR FUNDS COMBINED)

- A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES: 999,999
- B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES: \$9,999,999
- C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT: \$9,999
- D. AVERAGE TIME OVERDUE TRAVEL ADVANCE IS PAST THE ESTIMATED DATE OF RETURN: 999 DAYS

## 12 MONTH HISTORY OF OVERDUE TRAVEL ADVANCES

SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE THE TRAVELER WAS TO RETURN (ALL FISCAL YEAR FUNDS COMBINED)

	NUMBER OF TRAVEL ADVANCES					AMOUNT OF TRAVEL ADVANCES (IN DOLLARS)				
	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)	90-119 DAYS (6)	120-179 DAYS (7)	180-270 DAYS (8)	OVER 270 DAYS (9)	TOTAL (10)
MAR 84	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
APR 84	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
MAY 84	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
JUN 84	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
JUL 84	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
AUG 84	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
SEP 84	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
OCT 84	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
NOV 84	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
DEC 84	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
JAN 85	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
FEB 85	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
AVERAGE	999,999	999,999	999,999	999,999	999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999	\$ 9,999,999
CLR & AVE	98.7	97.1	97.4	90.1	97.2	101.5	102.7	100.9	100.4	102.9

ILLUSTRATION 4-33-2e

4111-3

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DP RPT SYM XXXX00XX OVERDUE TRAVEL ADVANCES SUMMARY REPORT FEBRUARY 1985

PAGE 1  
PROCESSED: 03:04:05

PROVIDED IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-3

V00060 CINCLANTFLT CLAIMANT TOTALS

PART 1

FROM: FAANCLANT, NORFOLK VA 23511

CURRENT MONTH OVERDUE TRAVEL ADVANCE STATUS FOR NAVSO P-3013 FUNDS

BY FISCAL YEAR, ALL OPERATING BUDGETS COMBINED (IN DOLLARS)

	FY 83	FY 84	FY 85	ALL FY
A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES:	9,999,999	9,999,999	9,999,999	9,999,999
B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES:	9,999,999	9,999,999	9,999,999	9,999,999
C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT:	9,999	9,999	9,999	9,999
D. OVERDUE TRAVEL ADVANCE AVERAGE DAYS PAST EDR:	999	999	999	999
E. NUMBER OF DIFFERENT UICS WITH OVERDUE ADVANCE:	9,999	9,999	9,999	N/A

NOTE: AN OVERDUE TRAVEL ADVANCE IS ONE WHICH THE ACCOUNTING RECORDS SHOW AS UNLIQUIDATED (NOT REPAYED)  
90 DAYS OR MORE AFTER THE ORIGINAL ESTIMATED DATE OF RETURN (EDR) OF THE TRAVELER.

ILLUSTRATION 4-33-3a

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4111-3

4111-3

(3) Use of the Report. The purpose of the report is to provide an easy to understand comprehensive picture of overdue travel advances funded by funds granted from the claimant and accounted for under the provisions of this Handbook. It provides the claimant (in conjunction with the related Overdue Travel Advances Summary Report - Operating Budget Totals report) an analytical tool in a convenient format to answer the question "How are we doing with our operating forces travel advances?" in a comprehensive manner and makes it easier to monitor and manage this important area.

#### 4. SPECIAL "NAME" TRAVEL ADVANCES REPORT

a. General. The Special "Name" Travel Advances Report is an optional report designed to give computer selected travel advances and travel advance liquidations that have the exact same name, but have different standard document numbers. This data is provided to aid in identifying two parts of a transaction that have been separated due to an error in the standard document number in one of the parts. This report will also identify travelers (i.e. same last name up to 12 characters and same first letter of first name) with two or more travel advances shown as unliquidated on the accounting office records under the parameters of the options selected. The report is designed to be used occasionally by operating budget holders and other OPTAR holders funding travel to help them administer and manage travel advances. The report has the most potential usefulness to OPTAR holders that fund a significant amount of travel and have a relatively large number of overdue travel advances. Illustration 4-33-4 shows an example of identifying and bringing together two parts of a travel transaction that in one case had an error in the BUIC/command of traveler portion of the standard document number and in another case the error was in the serial number portion of the standard document number. This illustration doesn't show the reports capability to identify the names of travelers with two or more travel advances or overdue travel advances outstanding. All advances of the OPTAR/OB with the same "name" are not the same transaction and may not even be the same traveler. However, this special computer match identifies situations with the likelihood of being the same transaction/traveler for further investigation, research and appropriate action.

#### b. Description.

(1) Heading. Information printed in the heading of the report will include the title, data processing report symbol (assigned by the ADP design agent), date the report was prepared (e.g. "PROCESSED: 10:30:85"), identification of the OB holder, the accounting office and if applicable the specific OPTAR holder. A statement saying that the report is a listing of travel advance transactions with (1) two or more



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## OVERDUE TRAVEL ADVANCES SUMMARY REPORT FEBRUARY 1985

PAGE 2

PROVIDED IN ACCORDANCE WITH NAVSO P-2013, PAR. 4111-3

PROCESSED: 03:04:05

V00060 CINCINNATI CLAIMANT TOTALS

PART 2

FROM: FANCLANT, NORFOLK VA 23511

CURRENT MONTH DATA FISCAL YEAR 1983 FUNDS

- A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES: 999,999
- B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES: \$9,999,999
- C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT: \$9,999
- D. AVERAGE TIME OVERDUE TRAVEL ADVANCE IS PAST THE ESTIMATED DATE OF RETURN: 999 DAYS

## 12 MONTH HISTORY OF OVERDUE TRAVEL ADVANCES

SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE THE TRAVELER WAS TO RETURN (FISCAL YEAR 1983 FUNDS)

	NUMBER OF TRAVEL ADVANCES						AMOUNT OF TRAVEL ADVANCES IN DOLLARS				
	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)		90-119 DAYS (6)	120-179 DAYS (7)	180-270 DAYS (8)	OVER 270 DAYS (9)	TOTAL (10)
MAR 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
APR 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
MAY 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JUN 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JUL 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
AUG 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
SEP 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
OCT 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
NOV 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
DEC 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JAN 85	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
FEB 85	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
AVERAGE	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
CUR & AVE	90.7	97.4	97.1	90.9	97.7	*	97.8	90.3	96.9	91.3	97.2

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ILLUSTRATION 4-33-3b

DP RPT 504 KKKKKKK

OVERDUE TRAVEL ADVANCES: SUMMARY REPORT FEBRUARY 1985

PAGE: 1

PREPARED IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-3

PROCESSED: 03:04:05

V00040 CINCINATI/CL CLAIMANT TOTALS

PART 2

FROM: FAACCLANT, NORFOLK VA 23511

CURRENT MONTH DATA FISCAL YEAR 1984 FUNDS

- A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES: 999,999
- B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES: \$9,999,999
- C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT: \$9,999
- D. AVERAGE TIME OVERDUE TRAVEL ADVANCE IS PAST THE ESTIMATED DATE OF RETURN: 999 DAYS

## 12 MONTH HISTORY OF OVERDUE TRAVEL ADVANCES

SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE THE TRAVELER WAS TO RETURN (FISCAL YEAR 1984 FUNDS)

	NUMBER OF TRAVEL ADVANCES						AMOUNT OF TRAVEL ADVANCES (IN DOLLARS)				
	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)		90-119 DAYS (6)	120-179 DAYS (7)	180-270 DAYS (8)	OVER 270 DAYS (9)	TOTAL (10)
MAR 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
APR 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
MAY 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JUN 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JUL 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
AUG 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
SEP 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
OCT 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
NOV 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
DEC 84	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JAN 85	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
FEB 85	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
AVERAGE	999,999	999,999	999,999	999,999	999,999	*	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
CUM & AVE	97.8	97.1	95.6	89.4	97.7	*	97.2	96.2	95.2	88.7	97.9

ILLUSTRATION 4-33-3c

DP RPT SSM XDDUQDL

OVERDUE TRAVEL ADVANCES SUMMARY REPORT FEBRUARY 1985

PAGE 4

PROVIDED IN ACCORDANCE WITH NAVSO P-3813, PAR. 4111-3

PROCESSOR: 03:04:45

V00060 CINCLANTFLT CLAIMANT TOTALS

PART 2

FROM: PAACLANVT, NORFOLK VA 23511

CURRENT MONTH DATA FISCAL YEAR 1985 FUNDS

- A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES: 999,999
- B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES: \$9,999,999
- C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT: \$9,999
- D. AVERAGE TIME OVERDUE TRAVEL ADVANCE IS PAST THE ESTIMATED DATE OF RETURN: 999 DAYS

## 12 MONTH HISTORY OF OVERDUE TRAVEL ADVANCES

SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE THE TRAVELER WAS TO RETURN (FISCAL YEAR 1985 FUNDS)

	NUMBER OF TRAVEL ADVANCES						AMOUNT OF TRAVEL ADVANCES IN DOLLARS				
	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)		90-119 DAYS (6)	120-179 DAYS (7)	180-270 DAYS (8)	OVER 270 DAYS (9)	TOTAL (10)
DEC 84	12	0	0	0	12	*	2,148	0	0	0	2,148
JAN 85	6,552	56	0	0	6,608	*	989,352	8,640	0	0	998,032
FEB 85	9,612	5,240	0	0	14,812	*	1,499,472	873,600	0	0	2,373,072
AVERAGE	5,392	1,752	0	0	7,144	*	830,324	294,093	0	0	1,124,417
CLM & AVZ 178.3		296.0	—	—	207.3	*	188.6	297.0	—	—	211.0

ILLUSTRATION 4-33-3d

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OF RPT S/M 11000001

OVERDUE TRAVEL ADVANCES SUMMARY REPORT FEBRUARY 1985

PAGE: 5

PREPARED IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-3

PROCESSED: 03:04:05

V00060 CINCLANTFLT CLAIMANT TOTALS

PART 3

FROM: PAAOCLANT, NORFOLK VA 23511

CURRENT MONTH DATA (ALL FISCAL YEAR FUNDS COMBINED)

- A. TOTAL NUMBER OF OVERDUE TRAVEL ADVANCES: 999,999
- B. TOTAL AMOUNT OF OVERDUE TRAVEL ADVANCES: \$9,999,999
- C. AVERAGE OVERDUE TRAVEL ADVANCE AMOUNT: \$9,999
- D. AVERAGE TIME OVERDUE TRAVEL ADVANCE IS PAID THE ESTIMATED DATE OF RETURN: 999 DAYS

## 12 MONTH HISTORY OF OVERDUE TRAVEL ADVANCES

SHOWN BY CATEGORY OF NUMBER OF DAYS PAST THE ESTIMATED DATE THE TRAVELER WAS TO RETURN (ALL FISCAL YEAR FUNDS COMBINED)

	NUMBER OF TRAVEL ADVANCES					AMOUNT OF TRAVEL ADVANCES IN DOLLARS				
	90-119 DAYS (1)	120-179 DAYS (2)	180-270 DAYS (3)	OVER 270 DAYS (4)	TOTAL (5)	90-119 DAYS (6)	120-179 DAYS (7)	180-270 DAYS (8)	OVER 270 DAYS (9)	TOTAL (10)
MAR 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
APR 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
MAY 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JUN 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JUL 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
AUG 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
SEP 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
OCT 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
NOV 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
DEC 84	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
JAN 85	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
FEB 85	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
AVERAGE	999,999	999,999	999,999	999,999	999,999	9,999,999	9,999,999	9,999,999	9,999,999	9,999,999
CUM & AVE	98.4	97.5	97.6	98.1	97.1	97.1	97.7	97.8	98.7	97.5

ILLUSTRATION 4-33-3e

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payments/collections with the same name; and (2) two or more different standard document numbers is also given. Additionally on the first page of the report only, reference that the report is prepared in accordance with NAVSO P-3013, par. 4111-4 and under which options is also given as shown in illustration 4-33-4.

(2) Columnar Data. The columnar headings of the Special "Name" Travel advances Report and a description of the data listed thereunder are as follows:

NAME--Name. This column will show the first initial of the traveler's first name followed by his or her last name (up to 12 characters).

SDN--Standard Document Number. This column will identify the full 15 character standard document number applicable to the advance or advance liquidation as shown in the accounting office records. This number consists of the service designator code and UIC of the order preparer (i.e. the benefiting UIC/travelers' activity or command), the last two digits of the fiscal year, two character document code (normally "TO" or "CS") and the 5 character serial number of the SDN. The 5 character SDN serial number is sometimes referred to as the tango number.

ACRN--Accounting Classification Reference Number. This is a two character code (normally AA) that can be used to identify a specific line of accounting data applicable to a given document.

PAID/REG.

DD/MM/YY--Date Paid, Collected or Registered. This column shows the date the travel advance was paid, collected or registered given in day/month/year format (e.g. 13/05/84 for 13 May 1984). This date format is computer generated. For afloat and overseas disbursements this date will normally be the date registered. After implementation of the expended FRS Input/Output Record the actual date paid will be given in this column.

DO SYM NO.--Disbursing Office Symbol Number. This column shows the D.O. Symbol of the paying or collecting disbursing office/officer. In the case of associate D.O. payments/collections the D.O. Symbol will normally be the Central Disbursing Officer (CDO) D.O. Symbol. After implementation of the expanded FRS Input/Output Record the actual D.O. symbol and suffix will be given.

DOV NO.--Disbursing Officer Voucher Number. This column shows the voucher number assigned by the paying or collecting disbursing officer.

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DP RPT SYM XXXXXX

SPECIAL "NAME" TRAVEL ADVANCES REPORT

PROCESSED: 10:05:05 PAGE 1

LISTING OF TRAVEL ADVANCE TRANSACTIONS WITH (1) TWO OR MORE PAYMENTS/COLLECTIONS WITH EXACT SAME NAME; AND  
(2) TWO OR MORE DIFFERENT STANDARD DOCUMENT NUMBERS

OB HOLDER: V53025

OPTAR HOLDER:

FROM: FAANCLANT NORFOLK VA

PREPARED IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-4 UNDER THE FOLLOWING OPTIONS:

(X) WHOLE OPERATING BUDGET OPTION ( ) SPECIFIC OPTAR OPTION

( ) ALL FY FUNDS COMBINED OPTION ( ) EACH FY SEPARATE, FOR ALL FY OPTION (X) EACH FY SEPARATE, SPECIFIC FY OPTION

(X) NO AGING OPTION ( ) ONLY 90 OR MORE DAYS PAST EDR OPTION ( ) ONLY 120 OR MORE DAYS PAST EDR OPTION

NAME	SDN	ACRN	PAID/REG. DL/MY/YY	DO. SYM NO.	DOV. NO.	EST DATE RETURN	FC	FY	OPTAR UIC	AMOUNT
FY 85:										
N. LIVINGSTONE	V0466285T000710	AA	26/07/85	5859	75218	2 AUG 85	MM	85	V53025	300.00
N. LIVINGSTONE	V0466885T000710	AA	18/08/85	5859	75980	2 AUG 85	MM	85	V53025	270.00 CR
N. LIVINGSTONE	V0466885T000710	AA	15/10/85	5859	82110	2 AUG 85	MM	85	V53025	30.00 CR
L. PANTERMULLER	V0466285T000046	AA	08/02/85	5859	75218	9 AUG 85	MM	85	V53025	280.00
L. PANTERMULLER	V0466285T000086	AA	04/03/85	5859	77380	9 AUG 85	MM	85	V53025	280.00 CR

Note that in the two above examples the name brought together two parts of a transaction which had been separated by an error in the standard document number. In the first case the error was in the benefiting unit identification code portion of the standard document number, while in the second case the error was in the serial number (or TANGO NO.).

ILLUSTRATION 4-33-4

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**EST DATE**

**RETURN--Estimated Date of Return.** This column shows the estimated date of return as shown in Julian date format in the cost code of the accounting line, except computer modified to the more recognizable form of day, 3 letter month and last 2 digits of the year format. For example if the EDR in Julian date format was 5046 then 15 FEB 85 would be shown.

**FC--Fund Code.** This column shows the fund code applicable to the travel transaction as shown in the last two characters of the cost code in the accounting line.

**FY--Fiscal Year.** This column shows the last two digits of the chargeable fiscal year.

**OPTAR UIC--OPTAR Holder Unit Identification Code.** This column shows the UIC of the OPTAR holder funding the travel.

**AMOUNT--Amount.** This column will give the amount of the travel advance(s) and the amount of travel advance liquidation(s). Credit amounts (travel advance liquidations) are identified by a "CR" or a "-" following the amount.

**c. Report Options.** The Special "Name" Travel Advances Report has three option choices which are discussed below.

(1) The first option determines whether the travel OPTAR holder UIC is to be used to select and sequence the travel advance transactions. A travel OPTAR holder that is not the OB holder must select the "Specific OPTAR Option". Thus non-operating budget holders will only have access to their own OPTAR transactions. The OB holder may request data on any specific OPTAR holder or on the OB as a whole without regard to the OPTAR holder UIC (i.e. the "Whole Operating Budget Option").

(2) The second option determines whether the travel advance "name" data is to be selected and sequenced without regard to the chargeable fiscal year as called for under the "all FY funds combined option". If data is to be kept separate based upon chargeable fiscal year, data may be requested on all FYs in one request (i.e. the "each FY separate for all FY option") or data may be requested on one or two specific FYs (i.e. the "each FY separate, specific FY option").

(3) The third option determines whether the travel advances are to be selected without regard to the time lapsed from the estimated date of return (as under the "no aging option"). If the age of the transaction is to be used in selecting transactions for the report, two age categories are available (i.e. the "only 90 or more days past EDR option" and the "only 120 or more days past EDR option").



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d. Requests for the Report. Illustration 4-33-5 shows the information to be provided when requesting the accounting office to provide the Special "Name" Travel Advances Report (or the Special SDN "Serial Number" (Tango No.) Travel Advances Report). This illustration also provides a draft form letter for use in requesting either of these two special travel advance reports from the appropriate fleet accounting office.

## 5. SPECIAL SDN "SERIAL NUMBER" (TANGO NO.) TRAVEL ADVANCES REPORT

a. General. The Special SDN "Serial Number" (Tango No.) Travel Advances Report is an optional report designed to give computer selected advances and travel advance liquidations that have the exact same standard document number 5 character "serial number", but have different full standard document numbers. This data is provided to aid in identifying two parts of a transaction that have been separated due to an error in the standard document number in one of the parts. The report is designed to be used occasionally by operating budget holders and other OPTAR holders funding travel to help them administer, research and manage travel advances. The report has the most potential usefulness to OPTAR holders that fund a significant amount of travel for multiple benefiting UICs, control the serial number assignment and have a relatively large number of overdue travel advances. Illustration 4-33-6 shows two examples of identifying and bringing together two parts of a travel transaction that were separated due to an error in the standard document number. Unless the assignment of the standard document number serial number is controlled to prevent duplicates, all advances of the OPTAR/OB with the same serial number may not be part of the same transaction. However, if serial numbers are assigned so as to prevent duplicates within the same fiscal year this special computer match identifies situations with the likelihood of being the same transaction for further investigation, research and appropriate action.

### b. Description

(1) Heading. Information printed in the heading of the report will include the title, data processing report symbol (assigned by the ADP design agent), date the report was prepared (e.g. "PROCESSED: 10:30:85"), identification of the OB holder, the accounting office and if applicable the specific OPTAR holder. A statement saying that the report is a listing of travel advance transactions with (1) two or more payments/collections with the same SDN serial number; and (2) two or more different standard document numbers is also given. Additionally on the first page of the report only, reference that the report is prepared in accordance with NAVSO P-3013, par. 4111-5 and under which options is also given as shown in illustration 4-33-5.

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(date)

## From:

To: ( ) FAADCLANT, Code 43  
 ( ) FAADCPAC, Code  
 ( ) NCBC Port Hueneme, CA, Code

Subj: Request for Special Travel Advance Computer Report

Ref: (a) Financial Management of Resource (Operating Forces)  
 (NAVSO P-3013)

1. As an aid in identifying two parts of a travel transaction that have been separated due to an error in the standard document number, or to identify travelers with two or more unliquidated travel advances it is requested that special travel advances report(s) be prepared for this command as indicated below.

A. ( ) Prepare the Special "Name" Travel Advance Report as described in par. 4111-4 of reference (a) with the following options and conditions:

- (1) Command making request is acting as (check one)  
 ( ) travel OPTAR holder  
 ( ) operating budget holder
- (2) Check one to indicate if OPTAR holder UIC is to be used to select and sequence data:  
 ( ) OPTAR OPTION for OPTAR holder UIC: \_\_\_\_\_  
 NOTE: non-operating budget holder must choose this option.  
 ( ) OPERATING BUDGET OPTION for OB holder UIC: \_\_\_\_\_
- (3) Check one to indicate FY(s)/FY sequence:  
 ( ) ALL FY FUNDS COMBINED OPTION  
 ( ) EACH FY SEPARATE, FOR ALL FYs OPTION  
 ( ) EACH FY SEPARATE FOR FY: \_\_\_\_\_, \_\_\_\_\_
- (4) Check one to indicate the aging choice:  
 ( ) NO AGING OPTION  
 ( ) ONLY 90 OR MORE DAYS PAST EDR OPTION  
 ( ) ONLY 120 OR MORE DAYS PAST EDR OPTION

B. ( ) Prepare the Special SDN "Serial Number" (Tango No.) Travel Advances Report as described in par. 4111-5 of reference (a) with the following options and conditions:

- (1) Command making request is acting as (check one):  
 ( ) Travel OPTAR holder  
 ( ) operating budget holder
- (2) Check one to indicate if the OPTAR holder UIC is to be used to select and sequence data:  
 ( ) OPTAR OPTION for OPTAR holder UIC: \_\_\_\_\_  
 NOTE: non-operating budget holders must choose this option.  
 ( ) OPERATING BUDGET OPTION for OB holder UIC: \_\_\_\_\_
- (3) Check one to indicate which FYs:  
 ( ) EACH FY SEPARATE, FOR ALL FYs OPTION  
 ( ) EACH FY SEPARATE FOR FY: \_\_\_\_\_, \_\_\_\_\_

ILLUSTRATION 4-33-5

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DP RPT SYM XXXXXXXX

## SPECIAL SDN (SERIAL NUMBER" (TANGO NO.) TRAVEL ADVANCES REPORT

LISTING OF TRAVEL ADVANCE TRANSACTION WITH (1) TWO OR MORE PAYMENTS/COLLECTIONS WITH SAME SDN SERIAL NUMBER AND  
(2) TWO OR MORE DIFFERENT STANDARD DOCUMENT NUMBERS

OB HOLDER: V53825

OPTAR HOLDER:

FROM: FAADCLANT NORFOLK

PROCESSOR: 10:05:85

PREPARED IN ACCORDANCE WITH NAVSO P-3013, PAR. 4111-5 UNDER THE FOLLOWING OPTIONS:

(X) WHOLE OPERATING BUDGET OPTION ( ) SPECIFIC OPTAR OPTION

( ) EACH FY SEPARATE, FOR ALL FISCAL YEARS OPTION (X) EACH FY SEPARATE FOR SPECIFIED FY

FY 85:

S. ARISUMI	VO4662 85T000885	AA	10/05/85	8366	68347	18 MAY 85	MD	85	V53825	155.00
S. ARISUME	VO4516 85t000885	AA	08/06/85	8387	10762	18 MAY 85	MD	85	V53825	155.00 CR
V. PARKHURST	VO4462 85T000987	AA	09/05/85	8366	68101	29 MAY 85	MD	85	V53825	140.00
V. PARKHURST	VO4660 85t000987	AA	16/06/85	8366	78341	29 MAY 85	MD	85	V53825	140.00 CR

Note that the two above examples the SDN "serial number" (TANGO NO.) brought together two parts of a transaction which were separated by an error in the standard document number. In both cases the error was in the benefiting unit identification code (BUIC) portion of the SDN. In the second transaction, use of the Special "Name" Travel Advances Report would have brought the transaction's parts together. However, in the first transaction shown in both the name and the BUIC would have prevented bringing the parts of the transaction together through the use of the Special "Name" Travel Advances Report.

ILLUSTRATION 4-33-6

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(2) Columnar Data. The columnar heading of the Special SDN "Serial Number" (TANGO NO.) Travel Advances Report and the descriptions of the data listed thereunder are the same as for the Special "Name" Travel Advances Report as described in subpar. 4111-4b(2).

c. Report Options. The Special SDN "Serial Number" (Tango No.) Travel Advances Report has two option choices which are discussed below.

(1) The first option determines whether the travel OPTAR holder UIC is to be used to select and sequence the travel advance transactions. A travel OPTAR holder that is not the OB holder must select the "Specific OPTAR Option". Thus non-operating budget holders will only have access to their own OPTAR transactions. The OB holder may request data on any specific OPTAR holder or on the OB as a whole without regard to the OPTAR holder UIC (i.e. the "Whole Operating Budget Option").

(2) The second option provides the capability of either requesting data on all FY (i.e. the "each FY separate, for all fiscal years option") or requesting data on one or two specific FYs (i.e. the "each FY separate for specified FY" option).

d. Requests for the Report. Illustration 4-33-5 shows the information to be provided when requesting the accounting office to provide the Special SDN "Serial Number" (Tango No.) Travel Advances Report (or the Special "Name" Travel Advances Report). This illustration also provides a draft form letter for use in requesting either of these two special travel advances reports for the appropriate fleet accounting office.

## PART C: REIMBURSABLE OPERATING TARGETS

### 4200 REIMBURSABLE OPERATING TARGET ACCOUNTING AND REPORTING

1. GENERAL. A reimbursable order is a request for work or services to be performed by one responsibility center for another responsibility center, for another Government department, or a non-federal requestor. The accepted work order is the basic authority to perform work and incur costs relating thereto (see par. 4406). Only the operating budget holder (e.g. type commander) may accept a reimbursable order.

a. Ships, Aviation Squadrons, and Units. Requests received by units to perform work should be forwarded to the operating budget holders (e.g. type commander) for approval. Upon approval, the unit will be granted a separate reimbursable OPTAR to fund the performance. The total cost of the work or services will be accumulated as expenses to the performing unit.

2. IDENTIFICATION OF REQUISITIONS. Operating budget holders (e.g., type commanders) will assign a 2-digit reimbursable control code to identify documents as chargeable to a specific reimbursable order. See subpar. 4406-2 for description of the reimbursable control codes available for assignment. For requisitions prepared for performance of the assigned reimbursable work/service, the applicable reimbursable control code will always be cited as the first two positions of the requisition serial number. When temporary additional duty travel orders are issued for performance of the assigned reimbursable work/service, the first two characters of the 5-character serial number of the standard document number will always be the applicable reimbursable control code. The fund code to be cited when charging a reimbursable OPTAR is contained in Appendix II and in all cases will have "A," as the second character which is essentially a separate fund code and expense element for "Reimbursable Work." Type commanders should advise all operating units assigned reimbursable OPTARs of the fund code and specific reimbursable control code they are to cite on all documents prepared chargeable to their reimbursable OPTAR.

3. ACCOUNTING. A separate Requisition/OPTAR Log (NAVCOMPT Form 2155) will be established for each reimbursable operating target assigned. The NAVCOMPT Form 2155, which will be used to control unfilled orders, will be maintained as prescribed in pars. 4103 through 4105. Separate Aged Unfilled Order Listings, Unmatched Expenditure Listings, and Summary Filled Order/Expenditure Difference Listings prescribed in par. 4108 will be received for each reimbursable OPTAR held. The Summary Filled Order/Expenditure Difference Listing will detail all matched transactions, regardless of "difference" value, and the threshold principle for "threshold charging" certain expenditures and processing administrative cancellations will not apply to

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reimbursable OPTARs. A separate Requisition/OPTAR log - Differences Supplement (NAVCOMPT Form 2155-S) will be maintained for each reimbursable OPTAR received. The transaction listings will be reviewed, validated, and returned to the fleet accounting office as prescribed in par. 4108. The various versions of SUADPS (SNAP I) have completely automated the receipt of a reimbursable OPTAR and the processing of their transactions. Under SUADPS the ordering of material for use in performing work or service on a reimbursable OPTAR is basically the same as ordering material for the OPTAR funding the direct operations except that the fund code will always have "A" as the second character and the reimbursable control code will be assigned as the first two characters of the requisition's (or Standard Document Number's) serial number. The SNAP II system is not currently capable of processing reimbursable OPTAR transactions. Accordingly, OPTAR holders operating under the mechanized SNAP II procedures must revert to the use of separate manual procedures for the acceptance of a reimbursable OPTAR and the processing of its transactions.

4. DOCUMENT TRANSMITTAL AND REPORTING. A separate OPTAR Document Transmittal Report (NAVCOMPT Form 2156) and Budget/OPTAR Report (NAVCOMPT Form 2157) will be prepared for each reimbursable OPTAR and annotated with the applicable reimbursable control code. Preparation and submission of the OPTAR Document Transmittal Report and the Budget/OPTAR Report will be in accordance with the procedures prescribed in pars. 4106 and 4107. Under SUADPS the detail unfilled orders (obligations) established from reimbursable OPTARs will be automatically prepared for submission to the fleet accounting office when the OPTAR holder processes a Document Identifier 100 request for actual monthly (or yearly) reports. These unfilled orders will be in detail format just like the COG 99 (e.g. services) direct program OPTAR transactions. Requisitions for material or supplies not carried or not in stock (NC/NIS) ordered for use in direct support of a reimbursable OPTAR should cite the appropriate Navy Stock Account SAC 207 fund code when the requisition is referred off the SUADPS ship or unit. When this type of material is received, the SUADPS system will produce a detail line item NSA expenditure which the FAADC will match to the detail unfilled order (obligation) submitted on a NAVCOMPT Form 2156. OPTAR holders operating under the mechanized SNAP II procedures will have to prepare manual unfilled orders, OPTAR Document Transmittal Report (NAVCOMPT Forms 2156) and the Budget /OPTAR Report and should follow the basic procedures contained in pars. 4106 and 4107.

#### 5. REIMBURSEMENT FOR MILITARY PERSONNEL SERVICES

a. General. When a reimbursable order is accepted from a private party (non-federal government) or an agency or other segment of the federal government which is not part of the Department of Defense, the amount of direct military labor



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applied to accomplish the work or service must be accumulated for billing at the appropriate rates. An exception to this principle is made only when authorized by the Comptroller of the Navy.

b. OB Holder Accepting Order. When a type commander (or other operating budget holder) accepts a reimbursable order to perform work or services for a private party (including nonfederal government) or an agency or other segment of the federal government which is not part of the Department of Defense, he must instruct the unit(s) or command(s) which receive the reimbursable OPTAR(s) to perform the work or service, to accumulate data on the amount of direct military labor applied to accomplish the task. Such reimbursable OPTAR holders should be instructed to report by message the amount of direct military labor effort incurred on the reimbursable order to the fleet accounting office. The report should be sent upon completion of the work or service or on 30 September whichever occurs first. These principles should be followed in all cases unless an exception is granted by NAVCOMPT (NCB-5). The fleet accounting office should also be advised by the operating budget holder of the military effort reporting and billing requirement so that proper accelerated costs can be billed.

c. Reimbursable OPTAR Holder. Most operating force units do not receive reimbursable OPTARs and most of those who do, are not required to accumulate data on the amount of military labor expended. When the operating budget holder instructs the reimbursable OPTAR holder to accumulate and report the direct military labor used to perform the work or service, the amount of such military effort will be accumulated by each individual pay grade (both officer and enlisted). It is suggested that the supply officer devise or approve the method used to accumulate and record the amount of direct military effort used. Estimates may be made, where appropriate, but since the data reported is used by the fleet accounting office to calculate an amount to bill the private party or other agency; it is important to be accurate (and reasonable/conservative when estimating is required). The data should be accumulated by man-hour or man-day or both for each pay grade. When intermittent work is performed or less than 8 hours per day, then the accumulation of man-hours is appropriate. When a member is assigned to directly perform the reimbursable work full time (or in excess of 8 hours) for one or more days, then the accumulation of man-days effort is appropriate. This data should be reported in a message report to the fleet accounting office, with a copy to the operating budget holder, upon completion of the reimbursable OPTAR work/service or on 30 September (whichever occurs first). The message should reference NAVSO P-3013, subpar. 4200-5, identify the fiscal year, fund code and reimbursable control code applicable to the reimbursable OPTAR, have a subject of

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"Report of Billable Direct Military Labor used on Reimbursable OPTAR," and provide the data in a format similar to the following:

	E-4 man- hours	E-5 man- hours	E-5 man- days	O-3 man- hours	O-3 man- days	O-4 man days
TOTALS:	17	12	5	7	5	1

The message will be submitted upon completion of the reimbursable work or at the end of the fiscal year (30 September) whichever occurs first. If the work was not finished at the close of the fiscal year, likely the operating budget holder will grant another reimbursable OPTAR in the new fiscal year to finish the work. If this occurs, data on direct military labor utilized will be accumulated starting over again (not mixing this new data with the previous but related prior year reimbursable OPTAR).

d. Fleet Accounting Office. The fleet accounting office will calculate the amount to be billed (and bill the reimbursable order grantor) for military labor, in accordance with NAVCOMPT Manual, par. 035750 using the current composite standard military rates and applicable acceleration factors. Follow-up action should be taken to obtain the message "Report of Billable Direct Military Labor Used on Reimbursable OPTAR," described in subpars. b and c above, if it has not been received shortly after the work has been completed or the fiscal year-end.

6. REPAIR OF OTHER VESSELS ON NON-FLEET NAVAL VESSELS. The funding of costs for ROV work on non-fleet Naval vessels, such as work on Military Sealift Command (MSC) Ships can be accomplished by direct citation of accounting data provided by the ship being tended on an "A" summary as discussed in subpar. 6100-4(1). An alternate method is for the type commander funding the tender to obtain a reimbursable order and issue the tender a reimbursable OPTAR prior to the ROV work commencing. The tender will prepare a DD Form 1348 to establish an obligation for the reimbursable OPTAR based upon the estimated costs of the ROV (normally based upon a Ship Maintenance Action Form (OPNAV 4790/2K)). The ROV costs are accumulated for this funded reimbursable work in the same manner as ROV work performed on ships of the operating forces except that upon completion, the ROV A Summary and NAVSUP 1162 Cards will cite the requisition number used to obligate the reimbursable OPTAR funds (which will cite second position fund code "A" and use the specific reimbursable control code (RCC) as the first two characters of the requisition serial number). Other normal reimbursable OPTAR and accounting procedures apply. Under unusual circumstances an MSC ship is chartered under contract terms which requires the Navy to charge the ship owner for intermediate maintenance ROV costs in the same manner as such work performed



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for a privately owned ship. If these special conditions apply, the ship or activity to perform the ROV will be so advised by its TYCOM or by Commander, Military Sealift Command of the special conditions and of the need to accumulate and process the ROV costs (including direct military labor effort) in the manner prescribed for privately owned ships in par. 6303.

#### 4201 UNFUNDED REIMBURSABLE FOREIGN MILITARY SALES TRANSACTIONS

Procedures to be followed when performing tender work/repair other vessels (ROV) on a foreign or privately owned ship (including such work in direct support of the Navy Foreign Military Sales Program) are contained in par. 6303. When work or services are provided in conjunction with Foreign Military Sales on a funded reimbursable basis, normal reimbursable OPTAR procedures (including the accumulation and billing for direct military effort) may be utilized. When members of the operating forces perform any Foreign Military Sales effort on an unfunded reimbursable basis, they will follow the instructions of their fleet commander.

## PART D: FUND CATEGORIES CONTROLLED AT FLEET COMMAND LEVEL

### 4300 GENERAL

The procedures in this part are applicable to accounting for the fund categories (e.g., Operating Forces Accounting System fund codes) funded and controlled at the fleet command level. These categories of funds are discussed and listed in par. 2002. The Office of the Comptroller of the Navy will be advised, by the major claimant, of any need for change or addition in these categories.

### 4301 ACCOUNTING

Fleet commands will establish the Requisition/OPTAR Log (NAVCOMPT Form 2155) in accordance with subpar. 4103-1 for each centrally controlled operating budget and/or operating target granted for command and staff use. Except as provided in par. 4302, the OPTAR Document Transmittal Report (NAVCOMPT Form 2156) and Budget/OPTAR Report (NAVCOMPT Form 2157) or message Budget OPTAR Report will be submitted in accordance with pars. 4106 and 4107 for each operating budget and/or OPTAR held. The transaction listings for these fund authorizations will be received from the fleet accounting office and processed in accordance with par. 4108. The fleet commanders may establish locally developed and approved OPTAR accounting and reporting systems that will accomplish the required recording and reporting of unfilled orders (obligations) to the fleet accounting office and acceptance and processing of OPTAR holder listings from FAADCLANT or FAADCPAC.

### 4302 OPERATING BUDGET UNFILLED ORDER AND/OR ADMINISTRATIVE OBLIGATION REPORTING

1. SHIP'S PROPULSION FUEL AND UTILITIES OBLIGATIONS. Based on data submitted by individual ships on "their monthly Navy Energy Usage Reporting System (NEURS) reports", fleet commands will report by ship's unit identification code the net cumulative fiscal year-to-date values of fuel receipts from Navy oilers, Military Sealift Command tankers, and shore activities in the Atlantic Fleet, less transfers and material turned into store. Utilities will be obligated at the fleet commander unit identification code level and adjusted to benefiting unit identification codes upon processing of expenditure documents. The fleet accounting office will record administrative obligations against the "centrally managed" ("open") operating budget from the fleet commander Budget OPTAR Reports received. The ships utilities costs of the Pacific Fleet were formerly accounted for in a "centrally managed" operating budget under the provisions of this Handbook. Effective with fiscal year 1989 these ships utilities costs are accounted for under the provisions of NAVSO P-3006 with the accounting functions being performed by unit identification code 45924 (FAADCPAC DET Pearl Harbor).

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**2. SHIP'S RESTRICTED/TECHNICAL AVAILABILITIES AND OVERHAUL UNFILLED ORDERS (OBLIGATIONS).** Costs for ship's restricted availabilities, technical availabilities and overhauls of ship's of Commander In Chief, U.S. Pacific Fleet will be processed, reported and accounted for under the procedures of Financial Management of Resources Operation and Maintenance (Shore Activities) (NAVSOP-3006). Such costs of Commander In Chief, U.S. Atlantic Fleet will be processed, reported and accounted for under the procedures of this Handbook. Commander In Chief, U.S. Atlantic Fleet will submit copies of (or the pertinent data extracted from) Requisition and Invoice/Shipping Document (DD Form 1149), Order for Work and Services (NAVCOMPT Form 2275), Request for Contractual Procurement (NAVCOMPT Form 2276), and contracts to Fleet Accounting And Disbursing Center, U.S. Atlantic Fleet. NAVCOMPT Forms 2276 and DD Forms 1149 requesting the issuance of contracts may be administratively obligated upon issue pending receipt of resultant contracts. Administrative obligation balances which have not reached a contractual status upon expiration of the fiscal year must be purged from the accounting records. Evidence of acceptance of such orders will be retained on file at the fleet headquarters. Transmittal will be under cover of the OPTAR Document Transmittal Report (NAVCOMPT Form 2156) in accordance with par. 4106 or by equivalent mechanized data exchange. The Budget/OPTAR Report will be submitted monthly in accordance with par. 4107 as the basis for establishing unfilled order (obligation) values at the fleet accounting office. The fleet commanders issue Technical Operating Budgets (TOBs) to SUPSHIP activities to fund commercial shipwork at private shipyards e.g. overhauls, restricted availabilities, and technical availabilities. These TOBs are accounted for in accordance with NAVSO P-3006.

**3. MINOR CONSTRUCTION/MAINTENANCE OF REAL PROPERTY.** Minor construction and maintenance of real property costs (i.e. function/subfunction codes R2 and M2) of Commander in Chief, U.S. Pacific Fleet will be processed, reported and accounted for under the procedures of Financial Management of Resources (Operation and Maintenance (Shore Activities) (NAVSOP-3006). The Commander In Chief, U.S. Atlantic Fleet funded minor construction and maintenance of real property costs (i.e. function/subfunction codes R2 and M2) are processed, reported and accounted for under the procedures of this Handbook. Commander In Chief, U.S. Atlantic Fleet will submit the Budget/OPTAR Report and copies of the work request, project orders and other applicable documents to Fleet Accounting And Finance Center, U.S. Atlantic Fleet for accounting in the manner provided in subpar. 2 above.

**4. PUBLIC AFFAIRS OFFICE (PAO) EXTERNAL AND OVERSEAS COMMUNITY RELATIONS (COMMREL).** Public Affairs Office (PAO) External costs and Overseas Community Relations (COMMREL) costs funded by Commander in Chief, U.S. Pacific Fleet will be processed, reported and accounted for under the procedures of Financial Management of

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Resources Operation and Maintenance (Shore Activities) (NAVSOP-3006). The Public Affairs Office (PAO) External costs and Overseas Community Relations (COMMREL) costs funded by Commander in Chief, U.S. Atlantic Fleet will be processed, reported and accounted for under the procedures of this Handbook. The benefiting staffs, units and commands authorized by the Commander in Chief U.S. Atlantic Fleet to incur Public Affairs Office (PAO) External costs and/or Overseas Community Relations (COMMREL) costs will report and account for these costs using the same procedures as ship forces general mission support funds as described in Chapter 4, Part B. They will receive an OPTAR grant, submit detail obligation documents via NAVCOMPT Form 2156, submit a Budget/OPTAR Report, and receive OPTAR holder listings (Summary Filled Order/Expenditure Difference Listing and Aged Unfilled Order Listing) for review and processing in accordance with par. 4108.

5. ROV CONTRACTS. Commander in Chief, U.S. Atlantic Fleet centrally funds ROV Contract costs from the same operating budget that funds ship RA/TA and overhauls. ROV contract costs include costs of contracts established for ship intermediate repair services which are determined by the intermediate maintenance coordinator to be beyond the workload capacity of the applicable intermediate maintenance activity. These costs are only to be incurred by and/or authorized by Commander in Chief, U.S. Atlantic Fleet and they will be accounted for in the manner provided for in subpar. 2 above. In the Pacific Fleet the ROV contracts costs are processed, reported and accounted for under the procedures of Financial Management of Resources Operation and Maintenance (Shore Activities) (NAVSOP-3006).

**PART E: CENTRALLY FUNDED CATEGORIES HELD  
AT FLEET/TYPE COMMANDER LEVEL**

**4400 REQUEST FOR WORK OR SERVICES**

Request for work or services from centrally controlled funds will be submitted to the performing activity on an Order for Work and Services (NAVCOMPT Form 2275) prepared in accordance with the Navy Comptroller Manual, par. 035411 and will include the standard document number and ACRN (accounting classification reference number). The unit identification code (UIC) of the operating force unit to receive the benefit of the work or services and the assigned fund code will be inserted as the cost code of the accounting classification.

**4401 TEMPORARY ADDITIONAL DUTY**

1. GENERAL. TEMADD Travel Order (NavPers 1320/16), Request and Authorization for TDY Travel of DOD Personnel (DD Form 1610) or other approved form will be used to document travel unfilled orders (obligations). The cost code will be composed of the estimated date of return (EDR) given in Julian date format, the UIC of the operating force unit/command receiving the benefit of the travel and applicable fund code, in that order. The Property Accounting Activity (8th element) portion of the accounting classification will contain the last digit of the chargeable fiscal year followed by the 5-character serial number of the applicable standard document number. Activities or commands authorizing travel orders will ensure that each travel order is assigned a different standard document number; and that when group travel orders are written that each traveler is assigned a different standard document number. When group travel is performed under which the only costs are transportation costs (e.g. a SSBN crew rotation travel with MAC transportation costs being the only costs incurred), then an exception is made and a separate Standard Document Number is not required for each traveler performing the travel. When deployed, operating force units or commands prepare travel orders based on type commander's (or other travel funding command's) message authorization, including the correct accounting classification, the standard document number, and the ACRN assigned (see par. 4403). The accounting copy of these travel orders will be transmitted to the type commander, or other OPTAR holder, for consolidated OPTAR accounting and submittal to the fleet accounting office. These procedures also apply to homeport travel entitlement certificates.

A summary of the information appearing on orders directing travel meets the criteria of an obligation without the fund administrator physically holding a copy of the travel order. The use of typed listings, computer listings, computer cards,

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or automatic data processing computer tape to transmit a summary of the data which appears on travel orders in lieu of a copy of the actual orders is permissible and appropriate so long as all the required information is furnished. Commands desiring to adopt this method of TAD obligation submission must coordinate the change with their fleet accounting office to ensure that all the required data is furnished in an acceptable format.

**2. TRAVEL VIA MILITARY AIRLIFT COMMAND OR GOVERNMENT TRANSPORTATION REQUEST (TR).** When travel orders are written which will result in travel being accomplished via the Military Airlift Command (MAC) or through the use of a Government Transportation Request (TR), the OPTAR holder funding the travel will report detail obligation data to the accounting office in two parts. The per diem and miscellaneous cost estimates will be reported on the individual travel orders. The MAC or TR travel cost estimate will be lined out on the order and will be accumulated and reported by submission of a money value only cost estimate. In the case of the ship forces, the money value only dummy standard document number will consist of the OPTAR holder UIC, the last two digits of the chargeable fiscal year, the travel fund code and five zeros. For the aviation forces the money value only obligation document will show the UIC of the OPTAR holder, last two characters of the fiscal year, the letters "TO", the one character OPTAR holder identification code, the travel fund code and two zeros. The foregoing procedures are also authorized for group deployment travel (i.e. for construction forces, aviation units, and submarine units) at the option of the OPTAR holder without regard to the mode of travel to be performed.

#### 4402 REPAIR OTHER VESSELS (ROV)

**1. INITIAL FUNDING.** Type commanders will grant an operating target (OPTAR) to tenders and repair ships, or equivalent commands (e.g., amphibious and/or submarine bases) to fund the cost of materials required in the performance of ROV. When considered feasible, separate OPTARs will be granted for each Five Year Defense Program (FYDP) or budget activity classification of ships normally tended (e.g., FYDP Programs 1 and 2 OPTARs to submarine tenders). Upon completion of the availability, a cost transfer will be made (either funded or statistical) by preparation of the "A" or "B" Summary in accordance with par. 6106, using the following criteria:

- (1) **ROV A SUMMARY:** When the OPTAR of the tended/repaired ship (its mission OPTAR funds) is funded by a different operating budget than the operating budget funding the ROV OPTAR where the ROV material costs were initially funded, an ROV A Summary will be prepared in accordance with procedures outlined in paragraph 6106 to effect a funded adjustment. When processing the ROV "A" Summary the fleet accounting



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office will charge the cost accounting data of the repaired ship and record these charges against the command/staff OPTAR of the type commander of the ship repaired. The ROV "A" Summary credit is processed like a Material Turned Into Store (MTIS) transaction with the operating budget that funded the tender's/repair ship's ROV OPTAR receiving the credit at the operating budget level but with the ROV OPTAR holder that initially funded the material ROV costs having its costs adjusted. The ROV OPTAR that is used to initially fund the repair will not necessarily be from the same operating budget funding the tender/repair ship's mission operations because some tenders/repair ships may receive more than one ROV OPTAR.

When ROV work is performed on a MSC (Military Sealift Command) ship, an "A" Summary will be prepared for the cost of all chargeable material utilized, unless a reimbursable OPTAR was assigned to fund the work (see subpar. 4200-6 for the procedures to utilize when the reimbursable OPTAR method is used).

- (2) ROV B Summary: When the OPTAR of the tended/repared ship (its mission support OPTAR funds) is funded by the same operating budget that funds the ROV OPTAR of tender/repair ship under which the ROV charges were initially funded, an ROV "B" Summary will be prepared in accordance with paragraph 6106 to effect a cost adjustment between unit identification codes. The ROV "B" Summary will not effect the obligational authority or OPTAR balance of the tender/repair ship; the benefitted (repaired) ship, nor the type commander operating budget holder. It only records statistical cost accounting adjustments so that the correct unit identification code, subactivity code, program element, etc, can be costed. The cost accounting data applicable to the repaired ship is charged and the cost accounting data applicable to the tender/repair ship is credited by the fleet accounting office. It is important that tenders, repair ships and others doing ROV work under SUADPS-RT procedures use the appropriate "ROV Summary Indicator" code in the Availability Data File (AVB) based upon the UIC of the tended/benefitting ship and the operating budget that funds that ships operation. This is coded for a specific ROV availability planned for a benefitting ship. Therefore the correct ROV Summary Indicator code can be used (and thus the correct ROV Summary produced) for each ROV performed for a given benefitting ship. This is true even if two different tender ROV OPTARs were used to perform two separate availabilities for a benefitting ship.

In all cases the UIC of the ship receiving the benefit of the ROV materials or services will be cited in the "Charge" section of the "A" or "B" Summary.



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2. FUNDED COST TRANSFERS. Upon receipt of the "A" Summaries transferring the funded cost of ROV performed, the fleet accounting office will automatically lodge an ROV charge to the command/staff OPTAR of the type commander of the ship tended, and will apply an ROV credit to the funds of the type commander that granted the ROV OPTAR. The ROV A Summary "credit" will be processed in the same manner as MTIS credits to the operating budget funding the ROV OPTAR used to initially fund the ROV costs. The establishment and transmittal of unfilled orders are not required, since the expenditures will be lodged with a difference of equal value. The fleet accounting office will also automatically lodge a statistical ROV charge to the benefitting ship and a corresponding credit to the tender or other ROV OPTAR holder.

#### 4403 CITATION OF ACCOUNTING CLASSIFICATIONS

When required to cite the full spread of accounting data (accounting classification) on work requests, project orders, order for work and services or travel orders, the preparing activity will ensure the accuracy thereof. The complete accounting classification consists of a maximum of nine coding elements (blocks) plus a standard document number and ACRN (accounting classification reference number). To ensure that the nine elements of the accounting classification are edited for accuracy by the originator, zeros will be inserted in any block intended to be left blank or as preceding characters in order to complete the field. On preprinted forms where the printed accounting data headings are different from the exact order shown below, the printed headings will be disregarded and the accounting data will be typed in the body of the form as prescribed below. The nine elements of accounting classification are: appropriation, subhead, object class, bureau control number, suballotment, authorization accounting activity, transaction type, property accounting activity, and cost code; and they will be preceded by the ACRN. The accounting classification codes will be in the exact format shown in the following example for temporary additional duty (refer to fund code sections of Appendix II for detailed elements for each fund code).

#### SAMPLE ACCOUNTING CLASSIFICATION FOR TRAVEL ORDER

AA 1791804. 702E 000 57025 0 060957 2D 912345 9215R03364LM  
 (1) (2) (3) (4) (5) (6) (7) (8) (9)

The 2-character ACRN (always the letters AA for the first accounting line) will be placed to the immediate left of the appropriation symbol.

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- (1) Appropriation (FY 1989 in this example) (7 characters) (see FUTURE CHANGE below);
- (2) Subhead (4 characters);
- (3) Object Class (for IBOP purposes only, other wise three zeroes; refer to NAVCOMPT Manual, par. 027003 for codes) (3 characters);
- (4) Bureau Control Number (UIC of operating budget holder) (5 characters);
- (5) Suballotment (operating budget suffix) (1 character);
- (6) Authorization Accounting Activity (6 characters) (UIC of the fleet accounting offices);
- (7) Transaction Type (1K for travel advances and 2D for all other transactions, except that other specific type codes may be applied at time of payment in accordance with NAVCOMPT Manual, par. 028007, as applicable (2 characters));
- (8) Property Accounting Activity (for travel, the last digit of the chargeable fiscal year followed by the 5-character serial number of the standard document number will be cited);
- (9) Cost Code (for travel, the estimated date of return (Julian date format) followed by service designator code and unit identification code of the benefiting unit/command, and fund code (12 characters)).

**FUTURE CHANGE:** It is planned that in the future a change will be made in the accounting line so that instead of 7 characters being used to identify the appropriation and fiscal year, 12 characters will be used. This will allow for the identification of the transferring agency, the beginning fiscal year and the ending fiscal year. For example instead of "1791804" being used as in the above example "170089891804" would be used. For the operating forces after this change is made the appropriation fiscal year will be composed of "1700" followed by the last two digits of the chargeable fiscal year given twice (for example "8989" for fiscal year 1989 OPTAR transactions) followed by the four digits of the appropriation symbol ("1804" for Operation and Maintenance, Navy appropriation and "1806" for Operation and Maintenance Navy, Reserve). An exception to this rule applies to the Naval Special Warfare Forces that are funded beginning in fiscal year 1992 from a transferred OSD appropriation. These forces will receive special instructions on how to cite "9700" as the first four characters of the appropriation. The date for this change is not presently known. After the change, 1991 O&M,N OPTAR transactions would cite "170091911804" as the appropriation portion of the accounting line.

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Travel Occurring In Two Fiscal Years

When a travel order is written which involves travel that takes place in two fiscal years, two separate accounting lines will be given in the accounting classification section (i.e. one for each of the two chargeable fiscal years). The serial number of the standard document number will be cited as the last 5 characters of the 8th element of the accounting data in both accounting lines. However, the first character in the 8th element will not be the same for both accounting lines (i.e. it will be the last digit of the fiscal year chargeable). The first accounting line written on the travel order (normally the oldest appropriation) will be assigned ACRN (accounting classification reference number) "AA" and the next line will be assigned "AB". Except for the fiscal year, the remainder of the accounting data is normally the same for both lines (including the estimated date of return in Julian date form in the first 4 positions of the cost code). Each travel order will be assigned only one standard document number, even if the travel takes place in two different fiscal years. The one exception to this is that for group travel more than one standard document number is assigned but then only one standard document number is assigned per traveler. In group travel orders a separate standard document number will be assigned for each traveler and this number will be identified to each traveler by name in the group travel order. See subparagraph 4401-1 for an exception to the general group travel procedures.

## SAMPLE STANDARD DOCUMENT NUMBER FOR TRAVEL ORDER

<u>R03364</u>	<u>89</u>	<u>TO</u>	<u>12345</u>
A	B	C	D

The above example is typed spaced out for ease in presenting and explaining the construction of the standard document number; however, when the number is written on documents (e.g., travel orders and travel claims) it will be written with all 15 characters together without any spaces, dashes (-), or slashes (/) between the characters. An explanation of the elements that makeup the standard document number (keyed to the letters under the above example) is as follows:

- A--Service designator code and unit identification code of the benefiting activity, unit or command (6 characters);
- B--Last two digits of the chargeable fiscal year (2 characters);
- C--Document Type Code. Use the letters "TO" for travel orders and "RV" for shore patrol (2 characters); and

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D--Serial number. A 5-character serial number assigned by the fund administrator (OPTAR holder funding the transaction). In the aviation forces the first character will be an OPTAR holder identifier code.

Note that the 8th element (property accounting activity) field in the accounting classification example ties into two parts of the standard document number. That is, it shows "9" (the last digit of the chargeable fiscal year) and "12345" (the 5-character standard document number serial number).

All temporary additional duty (TAD) and temporary duty (TDY) travel orders for military or civilian personnel which authorize Military Airlift Command (MAC) travel will cite the 15-character customer identification code (CIC) prescribed by Navy Comptroller Manual, par. 032600 in the "Remarks" or "Additional Comments and Instructions" section of the order. The CIC is constructed as follows:

- |                      |  |
|----------------------|--|
| 1st character        | - Always cite "3" to identify Navy as the MAC customer,  |
| 2nd character        | - Last digit of the fiscal year chargeable for the travel. This will also be the 8th digit of the standard document number. When the funds of two fiscal years apply to one travel order the CIC will be constructed from the first (oldest) fiscal year data. |
| 3rd - 7th characters | - Serial number. This will be the number which is shown in the Property Accounting Activity (PAA) field of the accounting line less the first character. This will also be the 11th through 15th characters of the standard document number.                   |

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- 8th - 13th characters - Service Designator Code, i.e., "R" for Pacific fleet units and "V" for Atlantic fleet units, followed by the unit identification code of the benefiting unit or command. This UIC is also shown as the 5th through 10th characters of the cost code in the accounting line and as the first 6 characters of the standard document number.
- 14th - 15th characters - Fund Code. This is also shown as the 11th and 12th characters of the cost code in the accounting line.

In the above example, if MAC travel was authorized, "CIC: 3912345R03364LM" would be cited in the "Remarks" section of the travel order.

#### 4404 DOCUMENT TRANSMITTAL

The operating budget holder funding the centrally funded costs described in this Part will submit copies of (or the pertinent data extracted from) Requisition and Invoice/Shipping Document (DD Forms 1149), Order for Work and Services (NAVCOMPT Forms 2275), Request for Contractual Procurement (NAVCOMPT Forms 2276), travel orders, Contracts and other unfilled orders (obligations) to fleet accounting office. Transmittal will be under cover of the OPTAR Document Transmittal Report (NAVCOMPT Form 2156) in accordance with par. 4106 or by equivalent mechanized data exchange. Transmittals will be submitted on the 15th and last day of the month.

#### 4405 BUDGET/OPTAR REPORT

A monthly message, Budget/OPTAR Report (NAVCOMPT Form 2157), or equivalent will be submitted by the fleet or type commander (OPTAR holder) for each separate operating target for costs controlled centrally at the operating budget level. All operating target holders will list fund codes separately in Part II of the Budget/OPTAR Report. The following are examples of centrally managed categories:

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1. temporary additional duty (training),
2. temporary additional duty (crew rotation and deployment),
3. temporary additional duty (administrative)/ temporary shore patrol,
4. civilian labor,
5. public works operations,
6. maintenance of real property and minor construction,
7. purchased equipment maintenance--service craft,
8. homeport travel entitlement (Atlantic fleet only) (Pacific fleet units will cite designated TAD fund code),
9. Military Sealift Command ship charter,
10. travel--special aircraft charter,
11. transportation of things, and
12. AUTECH (Atlantic Undersea Test and Evaluation Center) (Atlantic Fleet only).  
(Atlantic Undersea Test and Evaluation Center)  
(Atlantic fleet only).

The fleet accounting office will report unfilled order and expenditure data for these centrally managed items to the responsibility center or major command for fund administration purposes; however, for cost reporting (including the NAVCOMPT Form 2171) these costs will be shown by the UIC of the benefitting unit or command. Procedures for the preparation and submission of the Budget/OPTAR Report are contained in par. 4107.

## 4406 RECEIPT AND ACCEPTANCE OF REIMBURSABLE ORDERS

1. GENERAL. Responsibility centers will acknowledge acceptance or nonacceptance of a reimbursable order to the grantor (with a copy to the accounting office) within 5 working days after receipt. Such acceptance indicates the capability of performance and has the effect of automatically increasing the amount of the operating budget to fund the requested work or services (see subpar. 2000-3f). When both parties agree to a fixed price on a reimbursable order, the fixed price will be for the total of the order.

2. REIMBURSABLE CONTROL CODES. A reimbursable control code will be assigned to each reimbursable order accepted to identify the customer and work order number for subsequent billing. Each reimbursable control code will have identified to it one of the following "reimbursement source codes" which are defined in NAVCOMPT Manual, par. 026101 and 035031.

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<u>Reimbursement Source Code</u>	<u>Funded (Automatic) Reimbursable Category</u>
1	Intra-appropriation (same appropriation as that applicable to the OB which is accepting the reimbursable order)
3	Other Government Appropriations (including MAE or IMET (17-11-1080) or (17-11 1081))
6	Non-federal Sources Excluding Trust Funds
8	Foreign Military Sales (FMS)
A	Off-Budget Federal Agencies
E	Other Non-Defense Accounts

The reimbursable control code will consist of two characters and will be structured as follows:

<u>First Position</u>	<u>Second Position</u>
Alpha (A through F)	Numeric (one through nine);
Alpha (A through F)	Alpha (A through Z, Less I and O); or
Numeric (one through nine)	Alpha (A through Z, Less I and O)

A separate reimbursable control code will be assigned to each reimbursable order accepted. The limitation on the structure of the reimbursable control code (RCC) is due to MILSTRIP restrictions on the use of the first character of the requisition serial number (e.g. CASREP requisitions). The present structured assignment of RCC codes provides the ability to accommodate up to 414 separate reimbursable orders being accepted per specific operating budget in a given fiscal year. The combination of the assigned fund code (second position "A"), the chargeable fiscal year, and reimbursable control code provides identity for billing purposes to the specific work order accepted.

3. ASSIGNMENT OF WORK. When subordinate units are tasked to perform the requested work or services, a separate reimbursable operating target (OPTAR) will be issued to each performing unit. A separate OPTAR will be issued for each reimbursable order accepted. However, when two or more performing units are tasked, the same reimbursable control code applicable to the reimbursable order must apply to each OPTAR grant. In performing the work or services, the OPTAR holder will be instructed:



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1. cite the assigned reimbursable control code in the first two positions of the serial number on all requisitions;
2. when temporary additional duty travel orders are issued for performance of the assigned reimbursable work or service, the first two characters of the standard document number serial number will always be the reimbursable control code (RCC) and the first 3 characters shown in the 8th element (property accounting activity) portion of the accounting line will be the last digit of the fiscal year chargeable, followed by the reimbursable control code.

For example, if fiscal year "1989" is chargeable and the RCC is "A3," then the first two characters of the standard document number serial number would be "A3," and the first three characters of the 8th element (property accounting activity) of the accounting classification line would be "9A3"; and

3. to cite second position fund code "A" on all unfilled orders (including temporary additional duty orders) submitted relating to the reimbursable order. The accounting and reporting procedures for reimbursable OPTARs are contained in par. 4200.

## 4407 SPECIAL INTEREST CODES

1. GENERAL. Reporting requirements relative to Automatic Data Processing (ADP), telecommunications, certain minor construction costs and Federal Employees Compensations Act (FECA) chargeback costs necessitate the establishment of special procedures to identify the costs within a given fund code or fund code category. These procedures are applicable only to fixed location staffs, commands or activities and only, when designated by the fleet commander. These special interest codes do not apply to and will not be used by ships, squadrons, nor other mobile fleet units.

2. IDENTIFICATION. Special interest codes for citation on requisitions and standard document numbers in conjunctions with the normal fund codes are assigned as follows:

1. "A" to identify "ADP";
2. "B" to identify "Telecommunications";
3. "C" to identify "Minor Construction" (functional/subfunctional code "R1"); and
4. "D" to identify "Federal Employees Compensation Act chargeback costs.

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The applicable special interest code will be cited as the first position of the 4-character requisition serial number or 5-character standard document number serial number. Thus the citation of special interest code "A" and normal citation of second position fund code "C" will represent consumable material for ADP operations. Only the following second position fund codes will apply with the special interest codes:

1st Position Serial Number	2nd Position Fund Code(s)
"A"	C, E, F, J, R, U
"B"	C, E, F, R, S, U
"C"	X
"D"	F

## PART F: MOBILE CONSTRUCTION FORCES AND NAVAL SUPPORT FORCES, ANTARCTICA

### 4500 REQUIREMENTS

1. APPLICABILITY. Naval Mobile Construction Battalions (NMCBs), Naval Construction Regimental Staffs, CB Detachments, and the Command and Staff of the Naval Support Forces, Antarctica (COMNAVSUPPFORANTARCTICA) and component units will comply with the instructions contained in this Part to account for operation and maintenance OPTAR amounts authorized by COMCBLANT, COMCBPAC, or COMNAVSUPPFORANTARCTICA for the administrative support of the individual units. The Reserve Naval Construction Force also uses the basic instructions contained in this Part to account for O&MNR OPTARs authorized by First Reserve Naval Construction Brigade.

2. FLEET ACCOUNTING OFFICE. The "fleet accounting office" or authorization accounting activity for the forces described in this Part is:

Naval Construction Battalion Center, Port Hueneme--  
designated to perform accounting for construction battalion operating forces of both fleets, Naval Support Forces, Antarctica and the Reserve Naval Construction Force.

### 3. RESPONSIBILITY

a. Operating Budget Holder. Each operating budget holder is responsible for the development of resource requirements for each battalion/unit, administration of available funds, and continuous analyses of the status of OPTARs issued, including efficient and effective use thereof. Corrective action will be taken, where necessary in the research and reconciliation of unfilled orders, (obligations) unmatched expenditures and unliquidated travel advances incurred.

b. OPTAR Holders. Each battalion/unit issued an OPTAR is responsible for the efficient and effective use thereof, including accurate and timely accounting and reporting in accordance with the procedures prescribed in this Part. Prompt action will be taken in the research and validation of transactions reported by the CBC for each OPTAR held by the battalion/unit.

### 4501 GENERAL FUNDING AND ACCOUNTING SYSTEM

Individual OPTAR amounts will be issued to battalions/units quarterly by COMCBLANT, COMCBPAC, COMNAVSUPPFORANTARCTICA, and COMFISTRNCB. In accordance with par. 2100 "fencing" restrictions (e.g., issuance of more than one OPTAR to one UIC) should be kept to the absolute minimum consistent with statutory and other regulatory requirements. A copy of each chargeable

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unfilled order will cite the appropriate accounting data and/or fund code, job order number, and, when applicable (e.g., travel orders) the standard document number and ACRN (accounting classification reference number) and will be forwarded in accordance with par. 4502 by each OPTAR holder to the Naval Construction Battalion Center, Port Hueneme for reconciliation with corresponding expenditures. After two months of attempting to match expenditures to obligations, unmatched expenditure documents for other than reimbursable OPTAR transactions will be automatically threshold charged to the OPTAR by the construction battalion center with an equal "difference." Since these "threshold charge" procedures have the effect of reducing the OPTAR balance, threshold procedures are also applied to aged unfilled orders which allow for the reclamation of OPTAR funds. Therefore, upon receipt of the various transaction listings from the construction battalion center, it is required of the OPTAR holder and basic to the system that the required validation and specified action be done to ensure that the maximum use is made of the OPTAR funds provided. The accuracy and timeliness of OPTAR recordkeeping and reporting determine the accuracy and timeliness of financial management information available to each successive level of command for management of available resources.

#### 4502 UNFILLED ORDER DOCUMENTS

##### 1. GENERAL.

a. Definition. An unfilled order (obligation) document is a copy of a requisition for material or services or temporary additional duty orders which is "chargeable" to the operating target (OPTAR). Copies of chargeable unfilled orders are transmitted to the construction battalion center for official recording against the OPTAR funds granted by an operating budget holder. Nonchargeable documents (e.g., requisitions citing fund code Y6 for APA material) are not forwarded to the fleet accounting office for accounting purposes.

b. Fiscal Year Chargeable. An unfilled order submitted by the operating forces (citing Service Designator Code "R" or "V" and an end-use fund code) is generally chargeable to the fiscal year corresponding to the Julian date cited on the requisition (unfilled order). Based on normal supply action, the unfilled order is a valid obligation against the fiscal year cited. A requisition placed with a stock point activity for stock account material not filled within the fiscal year the requisition was prepared or two succeeding fiscal years, will continue to be a valid obligation when the appropriation cited lapses for expenditure purposes. If the requirement still exists after the appropriation cited has lapsed, the expenditure will be charged to the cited appropriation's successor "M" account. However, the

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following exception will apply in accordance with Navy Comptroller manual, subpar. 022082-2:

1. When the requisition is converted to a purchase order or contract (citing the end-use accounting data corresponding to the fund code on the requisition), the fiscal year chargeable will be the fiscal year current as of the date of the purchase order or contract. Obligations established on the basis of purchase orders or contracts remain valid and expenditures applicable to them may be charged to successor ("M") accounts;

In the case of the above exception, the supply activity will advise the requisitioner in order that appropriate fund citations and adjustments to OPTAR records can be made.

2. PREPARATION. Requisition documents will be prepared and submitted to supply activities in accordance with Afloat Supply Procedures (NAVSUP P-485). Basic unfilled order documents include DOD Single Line Item Requisition System Document (DD Form 1348), Requisition and Invoice/Shipping Document (DD Form 1149), Purchase Order--Invoice--Voucher (Standard Form 44), Order for Supplies or Services (DD Form 1155), Single Line Item Consumption/Requisition Document (Manual) (NAVSUP Form 1250-1) Non-NSN Requisition (NAVSUP Form 1250-2), DOD Printing Requisition (DD Form 282), and TAD travel orders. The Navy operating forces may use a DD Form 1348, DD Form 1348-M or a NAVSUP Form 1250-1 to requisition material and/or equipment assigned a National Stock Number (NSN) or a number that is NSN compatible. The Single Line Item Consumption/Requisition Document (Manual) (NAVSUP Form 1250-1) is not to be used for requisitioning outside the Department of the Navy. The operating forces may use DD Form 1348-6, DD Form 1149, or NAVSUP Form 1250-2) for ordering or requisitioning from stock points items of material and/or equipment not assigned a NSN or NSN compatible number. The Non-NSN Requisition (NAVSUP Form 1250-2) is not to be used outside the Department of the Navy. The Order for Work or Services (NAVCOMPT Form 2275) is a chargeable document used by fleet commanders, type commanders and other operating budget holders for requesting reimbursable work or services but it is not used by the mobile operating forces. The Request for Contractual Procurement (NAVCOMPT Form 2276) is a document used by fleet commanders, type commanders and other operating budget holders for requesting work, services, material, equipment, etc. which needs to be purchased from the private sector, but this form is not used by the mobile operating forces. Operating units will use the DD Form 1149 to request work or services from shore activities. Temporary additional duty orders will be prepared in accordance with fleet or type commander instructions and will be assigned a Navy standard document number and ACRN (accounting classification reference number).

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3. CHARGEABLE TRANSACTIONS. Examples of transactions which are classified as chargeable unfilled orders and which will reduce the balance of the battalion/unit OPTAR cited are as follows:

1. requisitions placed with supply activities ashore for stock account material (Defense Logistics Agency, Army, Air Force, Navy Stock Account, or General Services Administration);
2. requests for reimbursable work or services placed with a shore (field) activity (on a DD Form 1149);
3. purchases by use of Purchase Order--Invoice--Voucher (Standard Form 44) Order for Supplies or Services (DD Form 1155), Non-NSN Requisition (NAVSUP Form 1250-2), or imprest fund;
4. requisitions for items to be purchased (including imprest fund purchase) by a shore (field) activity chargeable to end-use;
5. travel orders authorizing temporary additional duty and/or deployment and deployment per diem.
6. Civilian personnel costs (applicable only to headquarters, staff and other OPTAR holders employing civilian personnel);
7. Requests for Appropriation Purchases Account material issued from a Defense Logistics Agency, Army, Air Force, General Services Administration, or Navy Stock Account (Issues of all material from other than the Appropriation Purchases Account of a Navy activity are chargeable to the requisitioner); and
8. Incentive awards (military and civilian).

4. NONCHARGEABLE TRANSACTIONS. Transactions which are not chargeable and which do not reduce the operating target balance are not to be considered financial unfilled orders (obligations) nor are they to be transmitted to the fleet accounting office. Nonchargeable transactions are:

1. receipts of end-use material from battalions/units under the same operating budget when authorized by the headquarters command;
2. requisitions placed with supply activities for Appropriation Purchases Account (APA) material (investment items), including statistical charges for repair or material; and





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3. orders placed for any material or services which are funded at the fleet commander or type commander level vice funded from the OPTAR of an individual operating force activity.

#### 5. PRICING AND NUMBERING OF REQUEST DOCUMENTS.

Prices stated on request documents will be obtained from the latest available price lists. The latest quarterly revision of the Management List-Navy (ML-N) (formerly the Navy Management Data List (NMDL) is received on 48X microfiche from the Defense Logistics Services Center (DLSC), Battle Creek, MI. The ML-N will be the basic source of price information. Numbering of request documents will be in accordance with the Military Standard Requisition and Issue Procedures (MILSTRIP) contained in Afloat Supply Procedures (NAVSUP P-485). A 15-character Navy standard document number will be cited on all TAD travel orders in accordance with subpar. 4502-9. To assist in the research of unmatched expenditures, the first character of the MILSTRIP requisition serial number assigned will correspond to the cost category group code (4th character of the job order number) specified in subpar. 10. (NOTE: "NORS" requisition number assignments will override this requirement.) The Naval Support Forces, Antarctica and the Reserve Naval Construction Force do not use the "cost category group" in the construction of job order numbers. Therefore, COMNAVSUPFOR-ANTARCTICA, its component units, and the Reserve Naval Construction Force will assign the first character of the MILSTRIP requisition serial number without regard to a cost category group code.

6. RESTRICTION OF AMOUNTS CITED ON REQUISITIONS. Supply action (limited to the specific item and quantity requested) will continue on requests submitted for nonchargeable material when the item has migrated to a chargeable material category unless restricted by a statement on the requisition. Similarly, the value of the material to be issued can be restricted to an amount not to exceed the amount stated in the request. The following restricting statements, generally to be applied to low priority requirements only, are authorized to be inserted on a requisition:

1. "Do not issue a chargeable or reimbursable item"; and
2. "Do not exceed the chargeable amount of \_\_\_\_\_."

#### 7. REQUESTS FOR SERVICES

a. Continuing Requests. Chargeable requisitions submitted for continuing (repetitive) receipts of commodities and services (e.g., gasoline, telephone service, laundry service, and civilian personnel labor costs) will be coded "C9999" in the quantity

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block of the unfilled order (obligation) document to provide for the reestablishment of the unfilled order at the fleet accounting office after matching with periodic and/or multiple expenditures. Continuing requisitions will be established at the beginning of a new fiscal year to enable the proper reporting of expenditures against the applicable fiscal year chargeable. The activity providing the services will be informed of the new document number for citation to permit matching with the correct fiscal year's unfilled order.

b. Non-repetitive Requests. Requests for non-repetitive services (e.g., typewriter repair) or those involving a limited number of performances or deliveries will be coded with the quantity of "00001," when a single billing is expected. In such case, coding with the quantity of "00001" is applicable regardless of the number of units/items used, repaired, etc. (e.g., typewriters serviced). When multiple billings from the same source for providing the services is expected, the procedures in subpar. a will apply.

#### 8. CITATION OF FUND CODES OR ACCOUNTING DATA ON REQUISITIONS

a. General. A fund code will be cited on all requisitions to identify the chargeable operating budget and expense element. On each purchase document, and on all other supply documents which require a complete line (nine data fields) of accounting data, the accounting data will be entered as prescribed in this paragraph. Travel orders are not considered as supply documents and should be prepared in accordance with subpar. 4502-9. Each of the nine data fields of a complete line of accounting requires a specific number of characters to complete its data field. When a data field does not contain sufficient digits to completely fill the data field, zeros will be entered preceding the first significant character to complete the field. When data is not required, zeros will be entered to completely fill the data field. Country codes are not considered as one of the nine data fields of a complete line of accounting data and blocks printed with "country" are to be left blank. The disbursing office is to assign the country codes in accordance with NAVCOMPT Manual, subpar. 046027-13 and par. 027002.

b. Format of Accounting Data. A complete line of accounting data (for material or service requisitions) consists of the following data in the order shown.

#### SAMPLE ACCOUNTING CLASSIFICATION FOR AN OPFORCES PURCHASE DOCUMENT

1791804	702F	000	57046	0	062583	2D	R55103	000	000	968101
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		

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(FY 1989 in this example)

- (1) Appropriation (7 characters): (see FUTURE CHANGE below);
- (2) Subhead (4 characters);
- (3) Object Class (will be 000 unless the transaction affects the international balance of payment (IBOP)); (for IBOP transactions see NAVCOMPT Manual, par. 027003) (3 characters);
- (4) Bureau Control Number (UIC of operating budget holder) (5 characters);
- (5) Suballotment (operating budget suffix) (1 character);
- (6) UIC of Authorization Accounting Activity (will cite 062583) (6 characters);
- (7) Transaction Type Code (cite 2D) (2 characters);
- (8) Property Accounting Activity (service designator code and Unit Identification Code of requisitioner) (6 characters);

(Country code will not be shown on purchase documents as part of the accounting classification. Pending revision to delete the "Country" block from Navy overprints, this block will be left blank. Disbursing officers will enter country codes on payment vouchers in accordance with NAVCOMPT Manual, subpar. 046027-13 and par. 027002.)

- (9) Cost Code (Composed of 6 zeroes (000000), followed by the six digit job order number (9G8101) (12 characters).

**FUTURE CHANGE:** It is planned that in the future a change will be made in the accounting line so that instead of 7 characters being used to identify the appropriation and fiscal year, 12 characters will be used. This will allow for the identification of the transferring agency, the beginning fiscal year and the ending fiscal year. For example instead of "1791804" being used as in the above example "170089891804" would be used. For the operating forces after this change is made the appropriation fiscal year will be composed of "1700" followed by the last two digits of the chargeable fiscal year given twice (for example "8989" for fiscal year 1989 OPTAR transactions) followed by the four digits of the appropriation symbol ("1804" for Operation and Maintenance, Navy appropriation and "1806" for Operation and Maintenance Navy, Reserve). The date for this change is not presently known. After the change, 1991 O&M,N OPTAR transactions would cite "170091911804" as the appropriation portion of the accounting line.

Fund codes and accounting classifications for use by the operating forces are contained in Appendix II.

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c. Forms Without Printed Data Blocks. For forms without printed data fields, such as the Standard Form 44, enter the nine data fields of the complete line of accounting in accordance with subpar. b.

d. Bills and Billing Statements. Vouchers for Disbursement and/or Collection (NAVCOMPT Form 2277), Standard Form 1080, General Services Administration billings, and dealer's bill received by a unit or command will be forwarded to the designated paying office (not necessarily the fleet accounting office) for payment. The billings will be certified, if otherwise correct, and forwarded immediately upon receipt. Non-automated (manual) OPTAR holders will review the Requisition/OPTAR Log (NAVCOMPT Form 2155) to see if an unfilled order has been recorded and sent to the fleet accounting office, if the billing is otherwise correct. In the event the unfilled order had not been recorded and the billing is otherwise correct, the transaction may be recorded to the same fiscal year OPTAR as the fiscal year cited on the billing document. Manual (non-automated) OPTAR holders will record this valid not previously recorded transaction to the Requisition/OPTAR Log (NAVCOMPT Form 2155). Normally such transactions will be recorded if the OPTAR is still a current year OPTAR because the unfilled order should be received and processed at the fleet accounting office before the expenditure has been received and threshold charged to the OPTAR in its second monthly reconciliation. If the transaction applies to a prior year OPTAR, the OPTAR holder may choose to take no financial action now and wait for the expenditure to be threshold charged and appear on a Summary Filled Order/Expenditure Difference Listing. If the transaction is to be recorded to the OPTAR at the time the bill or invoice is processed care must be taken to ensure that a new purchase request is not made since supply action is already complete.

9. CITATION OF ACCOUNTING CLASSIFICATION ON TRAVEL ORDERS. When citing the full spread of accounting data (accounting classification) on travel orders, the preparing activity will ensure the accuracy thereof. The complete accounting classification consists of a maximum of nine coding elements (blocks) plus the standard document number and ACRN (accounting classification reference number). To ensure that the nine elements of the accounting classification are edited for accuracy by the originator, zeros will be inserted in any block intended to be left blank or as preceding characters in order to complete the field. On preprinted forms where the printed accounting data headings are different from the exact order shown below, the printed headings will be disregarded and the accounting data will be typed or written clearly in the body of the form as prescribed below. The nine elements of accounting classification are: appropriation, subhead, object class, bureau control number, suballotment, authorization accounting activity, transaction type code, property accounting activity, and cost code, all of which

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will be preceded by the ACRN. The accounting classification codes will be in the exact format shown in the following example.

# SAMPLE ACCOUNTING CLASSIFICATION FOR TRAVEL ORDER

AA 1791804	702F	000	57046	0	062583	2D	81234	R551039GA404
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

The 2-character ACRN (always the letters AA for the first accounting line) will be placed to the immediate left of the appropriation symbol.

- (1) Appropriation (FY 1989 in this example) (7 characters): (See FUTURE CHANGE below)
- (2) Subhead (4 characters);
- (3) Object Class (for IBOP Purposes only, otherwise zeros; refer to NAVCOMPT Manual, par. 027003 for codes) (3 characters);
- (4) Bureau Control Number (UIC of operating budget holder) (5 characters);
- (5) Suballotment (operating budget suffix) (1 character);
- (6) Authorization Accounting Activity (6 characters) (will be 062583);
- (7) Transaction Type Code (cite "2D" except for travel advances which will be "1K") (2 characters);
- (8) Property Accounting Activity (for travel the last digit of the chargeable fiscal year followed by the 5-character serial number of the standard document number will be cited); and
- (9) Cost Code: The service designator code and unit identification code of the benefitting unit or command (R55103 in example), followed by the six digit job order number (9GA404 in example) (12 characters).

**FUTURE CHANGE:** It is planned that in the future a change will be made in the accounting line so that instead of 7 characters being used to identify the appropriation and fiscal year, 12 characters will be used. This will allow for the identification of the transferring agency, the beginning fiscal year and the ending fiscal year. For example instead of "1791804" being used as in the above example "170089891804" would be used. For the operating forces after this change is made the appropriation fiscal year will be composed of "1700" followed by the last two digits of the chargeable fiscal year given twice (for example "8989" for fiscal year 1989 OPTAR transactions) followed by the four digits of the appropriation symbol ("1804" for Operation and Maintenance, Navy appropriation and "1806" for Operation and Maintenance Navy, Reserve). The date for this change is not presently known. After the change, 1991 O&M,N OPTAR transactions would cite "170091911804" as the appropriation portion of the accounting line.

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## Travel Occurring In Two Fiscal Years

When a travel order is written which involves travel that takes place in two fiscal years, two separate accounting lines will be given in the accounting classification section (i.e. one for each of the two chargeable fiscal years). Only one standard document number is assigned per travel order, even where the travel occurs in two different fiscal years. The serial number of the standard document number will be cited as the last 5 characters of the 8th element of the accounting data in both accounting lines. However, the first character in the 8th element will not be the same for both accounting lines (i.e. it will be the last digit of the fiscal year chargeable). The first accounting line written on the travel order (normally the oldest appropriation) will be assigned ACRN (accounting classification reference number) "AA" and the next line will be assigned "AB". Except for the fiscal year and the cost code. The Accounting data is normally the same for both lines. The first position of the job order number will be the same as the last digit of the chargeable fiscal year.

## SAMPLE STANDARD DOCUMENT NUMBER FOR TRAVEL ORDER

<u>R55103</u>	<u>89</u>	<u>TO</u>	<u>81234</u>	-
A	B	C	D	

The above example is typed spaced out for ease in presenting and explaining the construction of the standard document number; however, when the number is written on documents (e.g., travel orders and travel claims) it will be written with all 15 characters together without any spaces, dashes (-), or slashes (/) between the characters. An explanation of the elements that makeup the standard document number (keyed to the letters under the above example) is as follows:

- A--Service designator code and unit identification code of the benefiting unit or command (6 characters);
- B--Last two digits of the chargeable fiscal year (2 characters);
- C--Document Type Code. Use the letters "TO" for travel orders and "RV" for shore patrol (2 characters); and
- D--Serial number. A 5-character serial number assigned by the fund administrator (OPTAR holder funding the transaction).



Note that the 8th element (property accounting activity) field in the accounting classification example ties into two parts of the standard document number. That is, it shows "9" (the last digit of the chargeable fiscal year) and "81234" (the 5-character standard document number serial number).

All temporary additional duty (TAD) travel orders for military and civilian personnel which authorize Military Airlift Command (MAC) travel will cite the 15-character customer identification code (CIC) prescribed by NAVCOMPT Manual, par. 032600 in the "Remarks" or "Additional Comments and Instructions" section of the order. The CIC is constructed as follows:

- |                       |  |
|-----------------------|--|
| 1st character         | - Agency Identification, always cite "3" to identify Navy as the MAC customer.   |
| 2nd character         | - Fiscal Year, last digit of the fiscal year chargeable for the travel. This will also be the 8th digit of the standard document number. When the funds of two fiscal years apply to one travel order the CIC will be constructed from the first (oldest) fiscal year data.                          |
| 3rd - 7th characters  | - Serial number. This will be the last 5 digits of the number which is shown in the Property Accounting Activity (PAA) field of the accounting line. This will also be the 11th through 15th characters of the standard document number.   |
| 8th - 13th characters | - Department of Defense Activity Address Dictionary (DODAAD) Code. Service Designator Code, i.e., "R" for Pacific Fleet units and "V" for Atlantic Fleet units, followed by the unit identification code of the benefiting unit or command. This UIC is also shown as the 2nd through 6th characters |



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of the cost code in the accounting line and as the first 6 characters of the standard document number.

14th - 15th characters

- Fund Code.

In the above example, if MAC travel was authorized, "CIC: 3981234R55103BM" would be cited in the "Remarks" section of the travel order.

10. CITATION OF JOB ORDER NUMBER ON UNFILLED ORDERS. An applicable job order number as prescribed in operating budget holder's (type commander's) instructions will be inserted in the "Remarks" section of the accounting copy of each unfilled order (obligation) transmitted to the fleet accounting office. The standard job order number will consist of six characters, which relate to the accounting classification, OPTAR holder, and the specific category of cost involved. An example of a job order number and description thereof is as follows (numbers in parentheses refer to sequence of job order number characters and are used only to explain the job order number elements):

(1)	(2)	(3)	(4)	(5)	(6)
9	H	G	1	0	1

- (1) Fiscal Year Identifier-- the first character of the job order number is the last digit of the fiscal year of the funds cited (e.g., "9" represents fiscal year 1989)
- (2) (3) Administrative Code--the second and third characters of the job order number make-up an "administrative code" assigned by operating budget holder/fleet accounting office instructions to identify the unit identification code of the OPTAR holder (e.g., in the Pacific Fleet, "HG" represents, "R55103," the UIC for NMCB-3).
- (4) Cost Category Group Code--the fourth character of the job order number identifies the "cost category group" to designate a group of related cost categories. The "cost category groups" assigned, but not limited thereto, are as follows:

Cost Category  
Group Code

Cost Category Group

1	Operations
2	Equipment operation/maintenance

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Cost Category  
Group Code

Cost Category Group

3	Camp maintenance
4	Deployment per diem
5	Military Airlift Command (MAC) movements
6	Military personnel services
7	Civilian labor
8	Administrative travel

Cost category group codes are not used by Naval Support Forces, Antarctica, and component units nor the Reserve Naval Construction Force.

- (4) (5) (6) Cost Category Code--The fourth, fifth, and sixth characters of the job order number identify the "cost category," which is a specific type or class of expense for which a separate job order number has been established. In the foregoing example, the "cost category code" shown as "101" could relate to "Purchased Services, General" for "Operations."

#### 4503 REQUIRED RECORDS/LOGS AND FILES

1. REQUISITION/OPTAR LOG. Each battalion/unit will establish a Requisition/OPTAR Log (NAVCOMPT Form 2155) to record operating target (OPTAR) grants and transactions chargeable to their headquarter commander's operating budget. A separate Requisition/OPTAR Log will be established for each OPTAR received. The Requisition/OPTAR Log parallels and provides a check on the official accounting records maintained at CBC Port Hueneme. OPTAR grants will be entered on the Requisition/OPTAR Log and reduced by the value of chargeable unfilled orders (obligations). All chargeable requisitions, TAD orders, and purchase orders must be recorded to the log. Normally nonchargeable (e.g., Appropriation Purchases Account (APA)) requisitions will also be entered but these documents have no effect on the OPTAR balance and are not sent to the fleet accounting office for accounting purposes. Additionally, "Differences" reported by CBC Port Hueneme on the Summary Filled Order/Expenditure Difference Listing in accordance with subpar. 4508-6 will increase or decrease the OPTAR balance.

2. TRAVEL LOG. A Travel Log will be maintained for deployment and normal TAD travel. Entries for deployment per diem will be made in the Travel Log and will include:

1. Standard Document Number,
2. name and rate or rank, and
3. date.

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Entries for normal TAD travel will be made in the Travel Log and will include:

1. Standard Document Number,
2. name and rate or rank,
3. destination, and
4. estimated date of return (in Julian date format).

3. HOLDING FILES. Files will be established by fiscal year for each OPTAR received, to hold the appropriate accounting documents pending transmittal to Construction Battalion Center, Port Hueneme. Activities using a CBC Port Hueneme approved automated OPTAR accounting and reporting system may submit computer generated printouts, floppy disks, or electronically transmitted data, in AAA prescribed format, instead of sending copies of actual documents. Holding files required to be established and their contents are defined as follows:

**File 1--Unfilled Order Chargeable Documents for Transmittal.**

This file contains copies of temporary additional duty orders, Requisition and Invoice/Shipping Documents (DD Form 1149), the accounting copies (green copy) of the DOD Single Line Item Requisition System Document (DD Form 1348) Single Line Item System Document (DD Form 1348M), DOD Printing Requisition (DD Form 282), Purchase Order -- Invoice -- Voucher (Standard Form 44), Single Line Item Consumption/Requisition Document (Manual) (NAVSUP Form 1250-1), and the Non-NSN Requisition (NAVSUP Form 1250-2). The Navy operating forces may use a DD Form 1348, DD Form 1348-M or a NAVSUP Form 1250-1 to requisition material and/or equipment assigned a National Stock Number (NSN) or a number that is NSN compatible. The Single Line Item Consumption/Requisition Document (Manual) (NAVSUP Form 1250-1) is not to be used for requisitioning outside the Department of the Navy. The operating forces may use DD Form 1348-6, DD Form 1149, or NAVSUP Form 1250-2 for ordering or requisitioning from stock points items of material and/or equipment not assigned a NSN or NSN compatible number. The Non-NSN Requisition (NAVSUP Form 1250-2) is not to be used outside the Department of the Navy. The Request for Contractual Procurement (NAVCOMPT Form 2276) is a document used by fleet commanders, type commanders and other operating budget holders for requesting work, services, material, equipment, etc. which needs to be purchased from the private sector, but this form is not to be used by the mobile operating forces. The Order for Work or Services (NAVCOMPT Form 2275) is used by operating budget holders to order work or services to be performed by Navy activities on a reimbursable basis, but it is not to be used by the mobile operating forces. The mobile operating forces use the DD Form 1149 for requesting work or services. "Debit" adjustment documents which increase the estimated cost chargeable based on advance price changes

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prepared in accordance with subpar. 4504-6a will be included. Requisitions for APA items or other nonchargeable material will not be placed in Holding File 1. All documents will be priced, extended, and entered in the Estimated Cost Chargeable section of the Requisition/OPTAR Log for the period involved, with a corresponding decrease to the OPTAR balance. Documents in this file are transmitted to Construction Battalion Center, Port Hueneme for matching with expenditure documents from supplying activities. Activities using a CBC Port Hueneme approved automated OPTAR accounting and reporting system may submit computer generated printouts, floppy disks, or electronically transmitted data, in AAA prescribed format, instead of sending copies of actual documents.

File 2--Unfilled Order Cancellation Documents/Lists for Transmittal. This file contains lists of confirmed cancellations or copies of individual cancellations (see subpar. 4504-5), advance downward price adjustments, and copies or lists of administrative cancellations of unfilled orders (see subpar. 4508-3) that decrease the estimated cost chargeable (credit adjustments). All cancellations will be priced, extended, and entered in the Estimated Cost Chargeable section of the Requisition/OPTAR Log for the period involved, with a corresponding increase to the OPTAR balance. Documents in this file are transmitted to Construction Battalion Center, Port Hueneme and cancel or adjust unfilled orders previously established through the submission of Holding File 1 documents. Activities using a CBC Port Hueneme approved automated OPTAR accounting and reporting system may submit computer generated printouts, floppy disks, or electronically transmitted data, in AAA prescribed format, instead of sending copies of actual documents.

File 3--Returned CBC Listings. This file is no longer used since the financial OPTAR holder listings are to be sent directly to Construction Battalion Center Port Hueneme as soon as the Aged Unfilled Order Listing, Reimbursable/TAD Unmatched Expenditure Listing or Summary Filled Order/Expenditure Listing has been processed. These OPTAR holder financial listing are no longer sent with an OPTAR Document Transmittal Report (NAVCOMPT Form 2156). These OPTAR holder listings are processed as described in paragraph 4508.

#### 4504 REQUISITION/OPTAR LOG AND HOLDING FILE TRANSACTIONS, POSTINGS, AND MAINTENANCE

1. REQUISITION/OPTAR LOG MAINTENANCE. A Requisition/OPTAR Log (NAVCOMPT Form 2155) will be maintained legibly, in ink, for each operating target received.

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a. Heading. The battalion/unit designation and UIC will be placed in the upper right hand corner of each page and each page for the fiscal year will be numbered consecutively.

b. Date Column. The Julian date of the requisition or TAD orders date will be posted to this column.

c. Document Number Column (DOC NO.). The serial number of the requisition or standard document number for TAD unfilled order will be entered in this column. Documents will be numbered in accordance with subpar. 4502-5.

d. Stock Number Column. The National Stock Number (NSN), National Item Identification Number (NIIN), or part number of the item requisitioned will be recorded. When an individual NSN, NIIN or part number doesn't apply this column is used to annotate a reference such as "S" for servmart, "SERVMART", "OPEN PURCHASE", etc.

e. Description Column. The nomenclature (name) of the material requisitioned will be entered. When a "SERVMART" transaction includes more than one item, the term "various" should be used. Enter name of traveler for TAD. For other postings, enter a description of the transaction.

f. Priority Column (PRI). The priority assigned to the requisition will be recorded.

g. Supplementary Address or Department Column (SUPP. ADDRESS OR DEPT.). The internal identification code identifying the requestor or the job order cited on the unfilled order may be entered here.

h. Qty on Order Column. Enter the quantity ordered. For partial receipts or partial cancellations, line out original entry and enter quantity outstanding.

i. Date Material Received Column (DATE MAT'L REC'D). The Julian date of material receipt (or "CANC" for cancelled) will be recorded. When a partial shipment has been received or quantity ordered is partially cancelled, a diagonal line will be drawn in this column and the Julian date(s) of the partial receipt(s) or cancellation(s) indicated.

j. Increase of Decrease Column. OPTAR grants (increases or decreases) will be entered.

k. Estimated Cost Chargeable Columns. A separate column will be used for each "Cost Category Group" (see subpar. 4502-10).

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The value of all estimated charges and cancellations will be entered under the applicable column. Additional columns, including the first three columns of the "Difference" section, will be used to provide the necessary number of columns, if required.

1. Difference Column. The total net "difference" by OPTAR obtained from the Summary Filled Order/Expenditure Difference Listing received from the construction battalion center will be recorded under the last column of the "Difference" section.

m. Balance Column. Represents the available balance of the OPTAR grant.

n. Remarks Column. This column will be used to post cross references, cancellation or adjustment data, transmittal and fleet accounting office listing data, and any other information required by the OPTAR grantor.

2. OPTAR GRANT TRANSACTIONS. When OPTAR grants, advances, augmentations, or withdrawals are received, the receiving battalion/unit will record the amount granted (or withdrawn) to the Increase or Decrease and Balance columns of the Requisition/OPTAR Log. The type of authority (e.g., "grant") and method/date of transmittal (message or letter) will be referenced in the Description column.

3. CHARGEABLE UNFILLED ORDER TRANSACTIONS. Upon preparation of a requisition, purchase order, or other document for material, services, or TAD, that is chargeable to the OPTAR held by the command, the following steps will be performed:

Step 1--Detach one legible copy of the requisition (the green copy of DOD Single Line Item Requisition System Document (DD Form 1348), when used or other document used) or TAD travel order.

Step 2--Compute and insert on the detached copy the total estimated price in the Remarks block "U" of the DD Form 1348 when used. Also, ensure that the accounting copy has the job order number entered in the "Remarks" section.

Step 3--Record the unfilled order to the Requisition/OPTAR Log and enter the estimated cost to the applicable "cost category group" column in the Estimated Cost Chargeable section.

Step 4--Place the unfilled order in Holding File 1 pending the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156) transmittal to the fleet accounting office (CBC Port Hueneme).

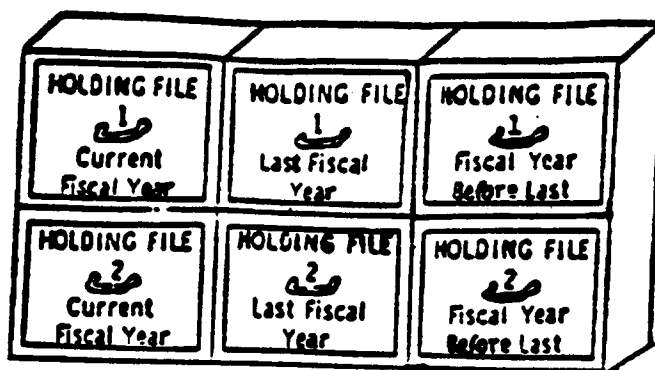


Illustration 4-36. \*Holding files #1, #2 and will be maintained for the 36 month life cycle of each fiscal year appropriation.

[illegible]

**Illustration 4-37. Requisition/OPTAR Log (NAVCOMPT Form 2155)**



4504-3

REQUISITION/OPTAR LOG										FISCAL YEAR 1984		
NAME OF BUDGETARY UNIT V 55101 NMCR ONE										PAGE NO.		
DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PRI	SUPP. ADDRESS OR DEPT.	QTY	UNIT PRICE	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE	DIFFERENCE	BALANCE	REMARKS
31 OCT			GRANT COMEBLANT #36					30,000			30,000	

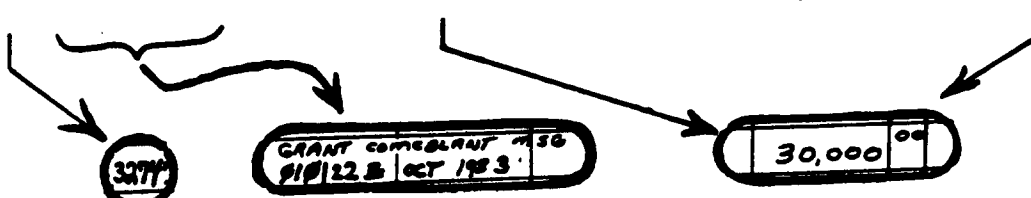


Illustration 4-38. CB's OPTAR Log entry recording an OPTAR grant of funds covering only one cost category group. Note the reference to the grantor's message. Also note that only one "Estimated Cost Chargeable" column and only one "Difference" column are used.

REQUISITION/OPTAR LOG										FISCAL YEAR 1984		
NAME OF BUDGETARY UNIT R 53751 NMCR 133										PAGE NO. 7		
DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PRI	SUPP. ADDRESS OR DEPT.	QTY	UNIT PRICE	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE	DIFFERENCE	BALANCE	REMARKS
31 OCT			GRANT COMEBLANT #36					145,000	01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16		145,000	

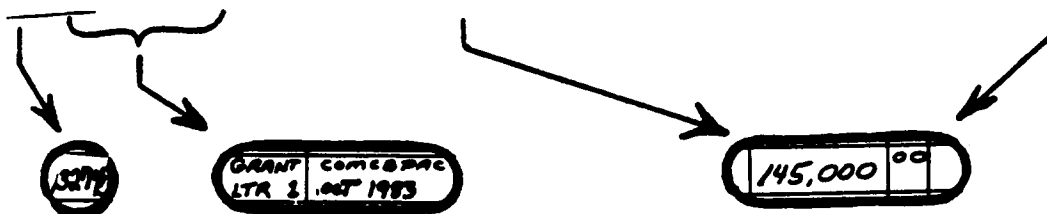


Illustration 4-39. CB's OPTAR Log entry recording an OPTAR grant of funds covering more than one cost category group. Note the reference to the grantor's letter. Also note the manner in which the "Difference" columns are altered to facilitate the use of columns 14, 15, and 16 as "Estimated Cost Chargeable" columns and to use only column 17 for posting differences.

4504-3

REQUISITION/OPTAR LOG										FISCAL YEAR 1989		
NAME OF SUBMITTER MCB ONE V 55101										PAGE NO. 1		
DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PRN	SUPP. ADDRESS OR DEPT.	QTY	UNIT	PRICED INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE	DIFFERENCE	BALANCE	REMARKS
3277	1001	INB220	CAGE	N		20		120			29,820	
3277	1002	INB210	TAPE	16		10		9			29,870	
3277	1003	INB210	CAGE	4		1		750			29,120	
3277	1004	INB210	BATTERY	11		4		10			29,110	
3277	1005	INB210	KNIFE	16		2		2			29,108	

Illustration 4-40. CB's OPTAR Log entries recording chargeable requisitions when only one Cost Category Group is being recorded on the log.

REQUISITION/OPTAR LOG										FISCAL YEAR 1984						
NAME OF SUBMITTER MCB ONE V 55101										PAGE NO. 1						
DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PRN	SUPP. ADDRESS OR DEPT.	QTY	UNIT	PRICED INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE					BALANCE	REMARKS	
									01	02	03	04	05			
3277	3001	INB210	Flasher	12		2									144,307	
3277	3002	INB210	Wiper	5		4									144,300	
3277	4	12345	TAD								875				144,113	
3277	1003	INB210	CAGE	5		1		750							143,363	

Illustration 4-41. CB's OPTAR Log entries recording chargeable requisitions when two or more Cost Category Groups are being recorded on one log. Note that for Temporary Additional Duty (TAD) unfilled orders, the serial number of the standard document number is recorded in columns two and three.

4504-5

4. NONCHARGEABLE TRANSACTIONS. Nonchargeable transactions have no effect on the OPTAR balance; therefore requisitioning documents will not be filed in Holding File 1 nor transmitted to the fleet accounting office for accounting purposes. The following transactions are nonchargeable:

a. Centrally Controlled Material and Services. Requests for material or services centrally funded are not entered in the Requisition/OPTAR Log.

b. Appropriation Purchase Account (APA) Material. APA requisitions will be recorded in the Requisition/OPTAR Log with "nonchargeable" annotated under the Estimated Cost Chargeable section. If the OPTAR holder desires to note the estimated price of APA material ordered, "APA" and the estimated price will be annotated in the Remarks column. The OPTAR balance will not be reduced.

5. UNFILLED ORDER CANCELLATION TRANSACTIONS. When a confirmed cancellation is received from a supply activity, the following steps will be performed:

Step 1--On the original unfilled order entry line of the Requisition/OPTAR Log, annotate "CANC" in the Date Material Received column. In the Remarks column, write "CANC" and the Julian date of the annotation.

Step 2--On the next available line of the Requisition/OPTAR Log enter the "credit" (negative) amount in the Estimated Cost Chargeable column corresponding to the column used when originally posting the unfilled order. Annotate the Description column with "CANC" and the Remarks column with "CANC" and the complete document number of the requisition cancelled.

Step 3--Increase the OPTAR balance column by the amount of cancellation. The cancellation value will be the amount of the corresponding original unfilled order previously recorded in the Requisition/OPTAR Log unless otherwise amended (or proportionate amount for partial quantity cancellations).

Step 4--Prepare a list of the cancellations showing document number, quantity cancelled, job order number, cancelled value, and whether each transaction is a partial or total cancellation. Ensure that the Julian date, serial number, and job order number of the cancellation are identical to that shown in the original unfilled order.

4504-5

Step 5--File the list of cancellations in Holding File 2 pending the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156) submitted to the CBC. This action will financially cancel the unfilled order held at the CBC. (The original unfilled order was previously processed through Holding File 1 and transmitted). Only cancellations for unfilled orders originated during the present (current) fiscal year will be placed in the current year's Holding File 2. Cancellations of prior year unfilled orders will be placed in their respective prior year's Holding File 2 and submitted in accordance with subpar. 4506-2. Administrative cancellations (e.g., cancellations unrelated to supply action) will be processed upon review of the Aged Unfilled Order Listing in accordance with subpar. 4508-3c.

6. ADJUSTMENT TRANSACTIONS. Subpars. a through d described certain situations under which adjustments may be made to the OPTAR holder's Requisition/OPTAR Log and the official accounting records held at the CBC Port Hueneme.

a. Price Change. If the headquarters commander so authorizes, advance adjustment of the OPTAR balance may be made when requisition status or other advance data (not receipt document data because the expenditure would most likely arrive at the CBC prior to the advance adjustment) indicates a total price difference of \$100 or more (on a single unfilled order) between the cost estimated by the OPTAR holder and the actual cost to be charged. When such adjustments are to be made in advance, they will be processed in accordance with the following steps:

Step 1--Prepare an unfilled order adjustment document (either increase or decrease). All the entries will be identical to the original unfilled order document with the exception that the "Send To" block will contain the name of the accounting office (CBC, Port Hueneme); the document identifier will be the A0/ series for increases or AC series for decreases; Quantity block will be left blank; and the dollar amount recorded will be for the amount that will increase or decrease the unfilled order to the new total price. Ensure that the Julian date, serial number, fund code, and job order number of the adjustment document are identical to the unfilled order being adjusted and that the "Quantity" block is blank. If preferred, decreases can be entered on the List of Confirmed Cancellations prepared in accordance with subpar. 4504-5 instead of preparing a separate unfilled order adjustment document but the quantity must be blank.

[illegible]

4-211

4504-6

REQUISITION/OPTAR LOG										FISCAL YEAR 1994	
NAME OF THE ACTIVITY VSS 101 NACB ONE										PAGE NO. 1	
DATE	DOC NO.	STOCK NUMBER	DESCRIPTION	PRN	ACQ. ADDRESS OR SEPT. CDR	QTY	UNIT	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE	SUPPLEMENTAL	REMARKS
12/79			CANC						02		29,117

Illustration 4-43. CB's OPTAR Log entry recording a confirmed cancellation of a previously submitted requisition. Note that the "Remarks" block refers to the requisition's original log entry. At the time this cancellation entry is made, an appropriate cross reference is entered in the "Remarks" block of the requisition's original entry.

REQUISITION/OPTAR LOG										FISCAL YEAR 1994	
NAME OF THE ACTIVITY R 53232 NACB 173										PAGE NO. 1	
DATE	DOC NO.	STOCK NUMBER	DESCRIPTION	PRN	ACQ. ADDRESS OR SEPT. CDR	QTY	UNIT	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE	SUPPLEMENTAL	REMARKS
12/79			CANC						02		143,374

Illustration 4-44. A CB's OPTAR Log entry recording a confirmed cancellation of a previously submitted requisition when all Cost Category Group Codes are recorded in the same log. Note that the "Remarks" block refers to the requisition's original log entry. At the time this cancellation entry is made, an appropriate cross reference is entered in the "Remarks" block of the requisition's original entry.

4504-6

<u>LIST OF CONFIRMED CANCELLATIONS</u>				
<u>DOCUMENT NUMBER</u>	<u>QTY</u>	<u>JOB ORDER NUMBER</u>	<u>VALUE CANCELLED</u>	<u>PARTIAL/TOTAL</u>
V55101 <del>3274</del> 1002	10	4 DG103	\$9.50	Total

<u>LIST OF CONFIRMED CANCELLATIONS</u>				
<u>DOCUMENT NUMBER</u>	<u>QTY</u>	<u>JOB ORDER NUMBER</u>	<u>VALUE CANCELLED</u>	<u>PARTIAL/TOTAL</u>
R55451 <del>3274</del> 3001	2	4 GD303	\$11.00	Total

Illustration 4-45. The CB's list of confirmed cancellations is kept in Holding File #2 for ultimate transmittal to the Fleet Accounting Office. The transaction in Illustration 4-43 would be entered on this listing as shown on the first illustration above and the transaction in Illustration 4-44 would be entered as shown on the second illustration above.



4504-6

Step 2--The adjustment document will be posted to the Requisition/OPTAR Log by annotating the next available line "ADJ" in the Description column. The Remarks column will be annotated with the phrase "PRICE ADJ" and the complete document number of the unfilled order adjusted. The amount of the adjustment document (difference between current available price information and original estimated cost) will be recorded either as an increase or decrease under the appropriate Estimated Cost Chargeable column and the OPTAR balance adjusted accordingly. The adjustment amount to increase the unfilled order will be a positive (debit) amount and the adjustment amount to decrease the unfilled order will be a negative (credit) amount. The Remarks column of the original unfilled order entry will be annotated with "PRICE ADJ" and the Julian date of the adjustment entry.

Step 3--Place the debit adjustment documents which result in an additional charge against the OPTAR (original unfilled order estimate lower than actual cost) in Holding File 1. Place the credit adjustment documents which decrease charges against the OPTAR (original unfilled order estimate greater than the actual cost) in Holding File 2. The documents will be subsequently forwarded via the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156) sent to the CBC. (If the transaction is reported on the next Summary Filled Order/Expenditure Difference Listing received with the advance adjustment shown as a "difference," the transaction will be annotated in accordance with subpar. 4508-6d).

b. APA to NSA Migration. When an item originally ordered as APA nonchargeable is subsequently identified as chargeable, (e.g. NSA, DLA, Army or is open purchased citing OPTAR funds), an advance adjustment (above \$100 "threshold" only) will be processed in accordance with the below steps. Below \$100 "threshold" expenditures are automatically "threshold charged" without the requirement for a matching unfilled order, thus the steps described below are not required.

Step 1--Prepare an unfilled order adjustment document (DD Form 1348). All the entries will be identical to the original requisition with the exception that: (1) the fund code must be changed; (2) a new cognizance symbol is required; and (3) total dollar value, and job order number will be shown in the Remarks block.

4504-6

Step 2--The adjustment document will be posted to the Requisition/OPTAR Log by annotating the next available line with "ADJ" in the Description column. The Remarks column will be annotated with the phrase "APA TO NSA ADJ" and the document number of the unfilled order adjusted; the appropriate Estimated Cost Chargeable column will be posted and the OPTAR balance reduced. The Remarks column of the original unfilled order entry will be annotated with "APA TO NSA ADJ" and the Julian date of the adjustment entry.

Step 3--Place the adjustment unfilled order in Holding File 1. The document will be subsequently forwarded via the next OPTAR Document Transmittal Report sent to the fleet accounting office.

c. NSA to APA Migration. When an item originally ordered as NSA chargeable is subsequently identified as APA nonchargeable, an adjustment will be processed in accordance with the following steps:

Step 1-- Enter the transaction on the list of cancellations prepared in accordance with subpar. 4504-5 or prepare an individual cancellation document (DD Form 1348) to place in Holding File 2.

Step 2--The adjustment document will be posted to the Requisition/OPTAR Log by annotating the next available line with "ADJ" in the Description column. The Remarks column will be annotated "NSA TO APA ADJ" and the document number of the unfilled order adjusted; the appropriate Estimated Cost Chargeable column will be posted and the OPTAR balance increased. The Remarks column of the original unfilled order entry will be annotated with "NSA TO APA ADJ" and the Julian date of the adjustment entry.

Step 3--Place the adjustment unfilled order in Holding File 2. The document will be subsequently forwarded via the next OPTAR Document Transmittal Report sent to the fleet accounting office.

d. Continuing Services Amendments. When it becomes evident that an additional amount must be obligated to cover continuing services unfilled orders, an adjustment will be processed in accordance with the following steps:

Step 1--Prepare an unfilled order adjustment document (DD Form 1348). All the entries will be identical to the original entry (cite "C9999" in quantity block), except that the amount block will contain the amount of additional funds authorized to increase the total value of the continuing services unfilled order on file with the CBC.

4504-6

Step 2--The adjustment document will be posted to the Requisition/OPTAR Log by annotating the next available line with "ADJ" in the Description column. The Remarks column will be annotated "CONT SERV ADJ" and the document number of the unfilled order adjusted. The appropriate Estimated Cost Chargeable column will be posted and OPTAR balance reduced. The Remarks column of the original unfilled order entry will be annotated "CONT SERV ADJ" and the Julian date of the adjustment entry.

Step 3--Place the adjustment document in Holding File 1. The document will be forwarded via the next OPTAR Document Transmittal Report sent to the fleet accounting office.

#### 4505 BALANCING THE REQUISITION/OPTAR LOG (NAVCOMPT FORM 2155)

1. BALANCING TOTALS AND FORMULA. On the 10th, 20th and the last day of each month, concurrent with the preparation of the OPTAR Document Transmittal Report (NAVCOMPT Form 2156), the Requisition/OPTAR Log (NAVCOMPT Form 2155) will be balanced. Balancing is accomplished by adding the individual columns and using the totals to verify the accuracy of the Requisition/OPTAR Log balance. The following balancing formula will apply:

1. obtain the cumulative total of the OPTAR Increase or Decrease column;
2. obtain the net cumulative total of each "cost category group" column of the Estimated Cost Chargeable section;
3. obtain the net total of the Difference column;
4. verify the accuracy of the Requisition/OPTAR Log and running total of the Balance column as follows:
  - a. start with total of the Increase or Decrease column;
  - b. compute a net total of each column of the Estimated Cost Chargeable section;
  - c. subtract the results of item 4b from item 4a;
  - d. obtain the net total of the Difference column;

4506-2

- e. if the cumulative net difference calculated in item 4d is a credit (minus value), add the results of item 4d to the results obtained in item 4c and this should equal the Balance column total; and
- f. if the cumulative net difference calculated in item 4d is a debit (plus value), subtract the results of item 4d from the results obtained in item 4c and this should equal the Balance column total.

When using the above formula, it should be noted that "credit" differences correct over-estimates of the unfilled orders and "debit" differences correct under-estimates of the unfilled orders. Recording of the differences adjusts the value of the unfilled orders to agree with the value of corresponding expenditures. When the posting accuracy of the Requisition/OPTAR Log has been verified, the "Balance" column total represents the current available balance of the OPTAR.

2. RULING OF THE REQUISITION/OPTAR LOG. Upon balancing and verification of the OPTAR balance in accordance with subpar. 1 above, the Requisition/OPTAR Log will be ruled and the columnar totals brought forward to the next available line as the opening entries for the next period's transactions. At the end of the month, the Requisition/OPTAR Log will also be ruled as prescribed. The remainder of the page will be left blank and the totals carried forward to the next page. The ruled and balanced Requisition/OPTAR Log totals are the basis for preparation of the CB OPTAR Status Report (NAVCOMPT Form 2208) in accordance with par. 4507.

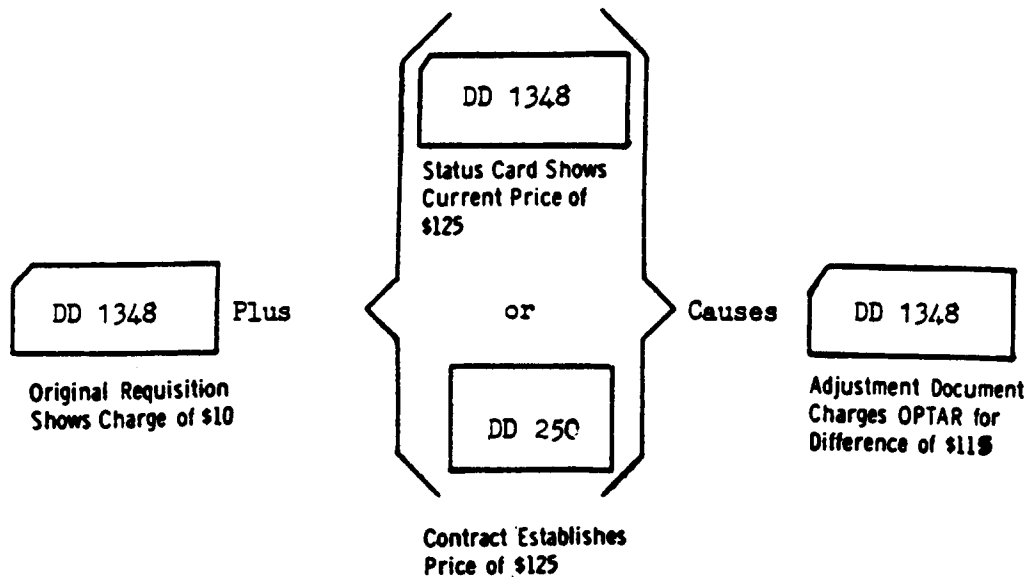
#### 4506 OPTAR DOCUMENT TRANSMITTAL REPORT (NAVCOMPT FORM 2156)

1. REQUIREMENTS. Unfilled orders, cancellation documents, and other transaction documents which affect the status of the OPTAR will be transmitted to the CBC on an accurate and timely basis to permit the up-to-date maintenance of the official accounting records of the type commander or other operating budget holder.

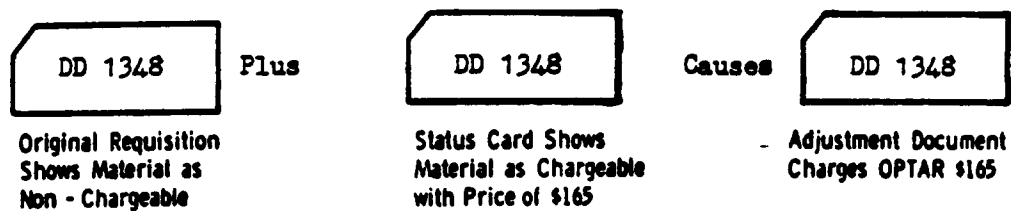
2. FREQUENCY OF TRANSMITTAL. On the 10th, 20th and last day of each month, the documents in Holding Files 1 and 2 for the current fiscal year will be removed for preparation and transmittal of the OPTAR Document Transmittal Report (NAVCOMPT Form 2156) to the fleet accounting office for each OPTAR held. If no transactions have taken place since the last transmittal, a transmittal will not be made for such period or periods. See subpar. 4506-7 for prior fiscal year reporting requirements.

## ADVANCE ADJUSTMENT TO REQUISITION V55101/1184/1004

4506-2



## ADVANCE ADJUSTMENT TO REQUISITION V55101/1186/1006.



## ADVANCE ADJUSTMENT TO REQUISITION V55101/1182/1001.

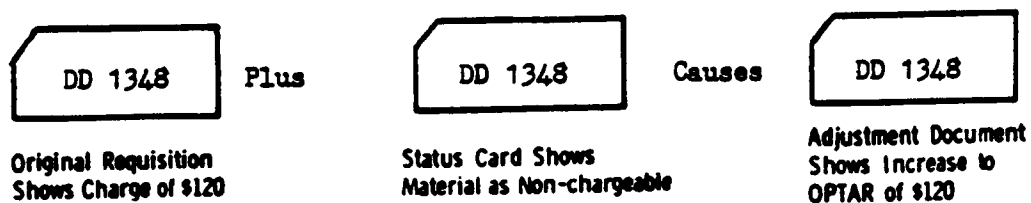


Illustration 4-46. Examples of advance adjustments.

4506-2

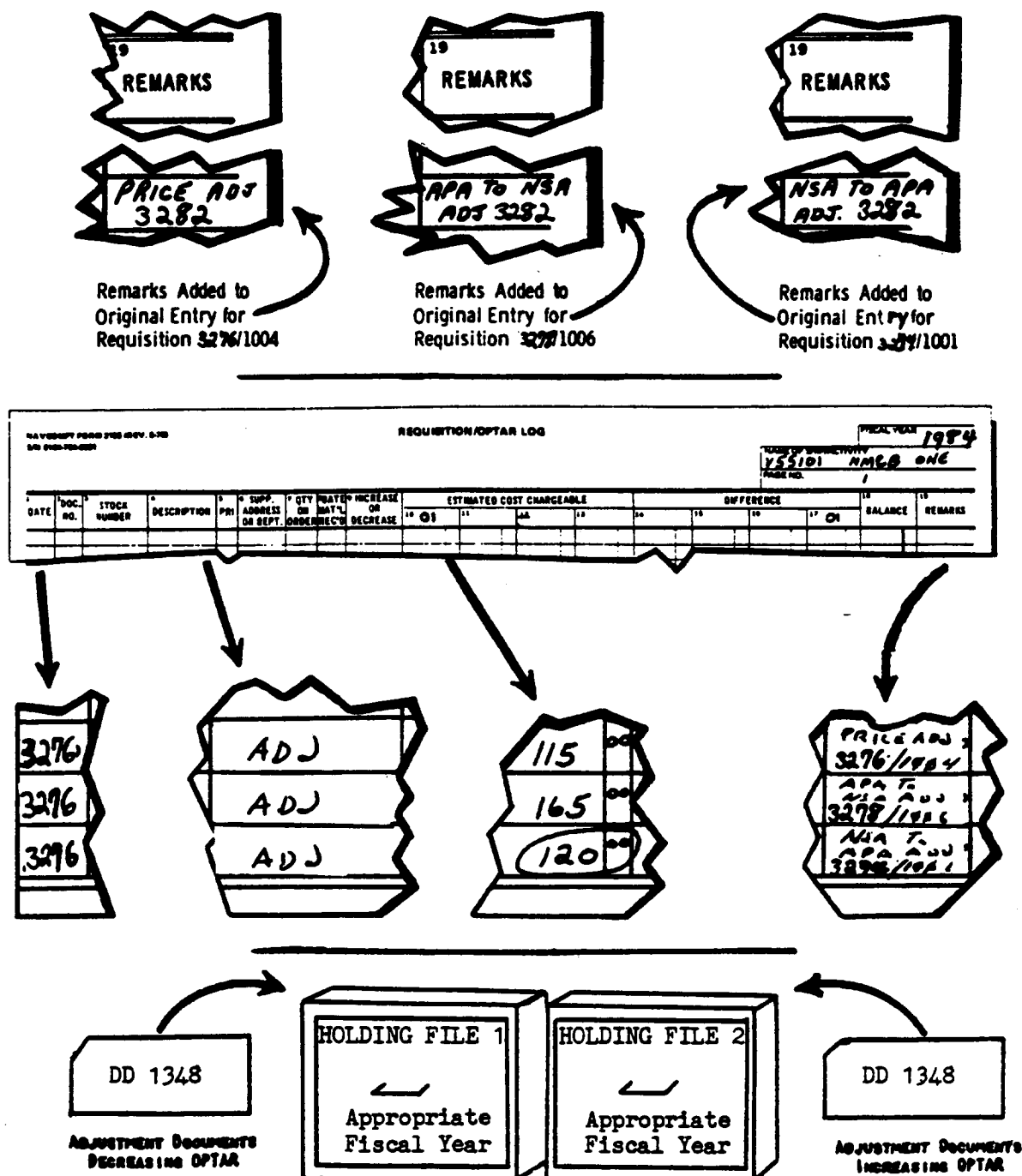


Illustration 4-47. Processing of advance adjustments.

4506-2

NAVJAG FORM 1000 (REV. 5-68)  
AND DISCONTINUED

REQUISITION/OPTAR LOG

1974

VSS 101 NMCR ONE

Page No. 7

DATE	NO.	STOCK NO.	DESCRIPTION	PRN	QTY	POSTED INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE	BALANCE	REMARKS
3/83			Optar		30,000			30,000	
3/83	1001		Optar	11	20	120		29,880	
3/83	1002		Optar	16	10	9.50		29,870.50	
3/83	1003		Optar	16	10	750		29,120.50	
3/83	1004		Optar	16	10	10		29,110.50	
3/83	1005		Optar	16	10	2.50		29,108	
3/83	1006		Optar	16	10	N/C		29,108	
3/83	1007		Optar	16	10	115		28,993	
3/83	1008		Optar	16	10	163		28,830	
3/83	1009		Optar	16	10	120		28,710	
3/83	1010		Optar	16	10			28,710	
3/83	1011		Optar	16	10			28,710	
3/83	1012		Optar	16	10			28,710	
3/83	1013		Optar	16	10			28,710	
3/83	1014		Optar	16	10			28,710	
3/83	1015		Optar	16	10			28,710	
3/83	1016		Optar	16	10			28,710	
3/83	1017		Optar	16	10			28,710	
3/83	1018		Optar	16	10			28,710	
3/83	1019		Optar	16	10			28,710	
3/83	1020		Optar	16	10			28,710	
3/83	1021		Optar	16	10			28,710	
3/83	1022		Optar	16	10			28,710	
3/83	1023		Optar	16	10			28,710	
3/83	1024		Optar	16	10			28,710	
3/83	1025		Optar	16	10			28,710	
3/83	1026		Optar	16	10			28,710	
3/83	1027		Optar	16	10			28,710	
3/83	1028		Optar	16	10			28,710	
3/83	1029		Optar	16	10			28,710	
3/83	1030		Optar	16	10			28,710	
3/83	1031		Optar	16	10			28,710	
3/83	1032		Optar	16	10			28,710	
3/83	1033		Optar	16	10			28,710	
3/83	1034		Optar	16	10			28,710	
3/83	1035		Optar	16	10			28,710	
3/83	1036		Optar	16	10			28,710	
3/83	1037		Optar	16	10			28,710	
3/83	1038		Optar	16	10			28,710	
3/83	1039		Optar	16	10			28,710	
3/83	1040		Optar	16	10			28,710	
3/83	1041		Optar	16	10			28,710	
3/83	1042		Optar	16	10			28,710	
3/83	1043		Optar	16	10			28,710	
3/83	1044		Optar	16	10			28,710	
3/83	1045		Optar	16	10			28,710	
3/83	1046		Optar	16	10			28,710	
3/83	1047		Optar	16	10			28,710	
3/83	1048		Optar	16	10			28,710	
3/83	1049		Optar	16	10			28,710	
3/83	1050		Optar	16	10			28,710	
3/83	1051		Optar	16	10			28,710	
3/83	1052		Optar	16	10			28,710	
3/83	1053		Optar	16	10			28,710	
3/83	1054		Optar	16	10			28,710	
3/83	1055		Optar	16	10			28,710	
3/83	1056		Optar	16	10			28,710	
3/83	1057		Optar	16	10			28,710	
3/83	1058		Optar	16	10			28,710	
3/83	1059		Optar	16	10			28,710	
3/83	1060		Optar	16	10			28,710	
3/83	1061		Optar	16	10			28,710	
3/83	1062		Optar	16	10			28,710	
3/83	1063		Optar	16	10			28,710	
3/83	1064		Optar	16	10			28,710	
3/83	1065		Optar	16	10			28,710	
3/83	1066		Optar	16	10			28,710	
3/83	1067		Optar	16	10			28,710	
3/83	1068		Optar	16	10			28,710	
3/83	1069		Optar	16	10			28,710	
3/83	1070		Optar	16	10			28,710	
3/83	1071		Optar	16	10			28,710	
3/83	1072		Optar	16	10			28,710	
3/83	1073		Optar	16	10			28,710	
3/83	1074		Optar	16	10			28,710	
3/83	1075		Optar	16	10			28,710	
3/83	1076		Optar	16	10			28,710	
3/83	1077		Optar	16	10			28,710	
3/83	1078		Optar	16	10			28,710	
3/83	1079		Optar	16	10			28,710	
3/83	1080		Optar	16	10			28,710	
3/83	1081		Optar	16	10			28,710	
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3/83	1083		Optar	16	10			28,710	
3/83	1084		Optar	16	10			28,710	
3/83	1085		Optar	16	10			28,710	
3/83	1086		Optar	16	10			28,710	
3/83	1087		Optar	16	10			28,710	
3/83	1088		Optar	16	10			28,710	
3/83	1089		Optar	16	10			28,710	
3/83	1090		Optar	16	10			28,710	
3/83	1091		Optar	16	10			28,710	
3/83	1092		Optar	16	10			28,710	
3/83	1093		Optar	16	10			28,710	
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3/83	1097		Optar	16	10			28,710	
3/83	1098		Optar	16	10			28,710	
3/83	1099		Optar	16	10			28,710	
3/83	1100		Optar	16	10			28,710	
3/83	1101		Optar	16	10			28,710	
3/83	1102		Optar	16	10			28,710	
3/83	1103		Optar	16	10			28,710	
3/83	1104		Optar	16	10			28,710	
3/83	1105		Optar	16	10			28,710	
3/83	1106		Optar	16	10			28,710	
3/83	1107		Optar	16	10			28,710	
3/83	1108		Optar	16	10			28,710	
3/83	1109		Optar	16	10			28,710	
3/83	1110		Optar	16	10			28,710	
3/83	1111		Optar	16	10			28,710	
3/83	1112		Optar	16	10			28,710	
3/83	1113		Optar	16	10			28,710	
3/83	1114		Optar	16	10			28,710	
3/83	1115		Optar	16	10			28,710	
3/83	1116		Optar	16	10			28,710	
3/83	1117		Optar	16	10			28,710	
3/83	1118		Optar	16	10			28,710	
3/83	1119		Optar	16	10			28,710	
3/83	1120		Optar	16	10			28,710	
3/83	1121		Optar	16	10			28,710	
3/83	1122		Optar	16	10			28,710	
3/83	1123		Optar	16	10			28,710	
3/83	1124		Optar	16	10			28,710	
3/83	1125		Optar	16	10			28,710	
3/83	1126		Optar	16	10			28,710	
3/83	1127		Optar	16	10			28,710	
3/83	1128		Optar	16	10			28,710	
3/83	1129		Optar	16	10			28,710	
3/83	1130		Optar	16	10			28,710	
3/83	1131		Optar	16	10			28,710	
3/83	1132		Optar	16	10			28,710	
3/83	1133		Optar	16	10			28,710	
3/83	1134		Optar	16	10			28,710	
3/83	1135		Optar	16	10			28,710	
3/83	1136		Optar	16	10			28,710	
3/83	1137		Optar	16	10			28,710	
3/83	1138		Optar	16	10			28,710	
3/83	1139		Optar	16	10			28,710	
3/83	1140		Optar	16	10			28,710	
3/83	1141		Optar	16	10			28,710	
3/83	1142		Optar	16	10			28,710	
3/83	1143		Optar	16	10			28,710	
3/83	1144		Optar	16	10			28,710	
3/83	1								



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REQUISITION/OPTAR LOG														
DATE	STOCK NUMBER	DESCRIPTION	PR	P. SUPP. ADDRESS OR DEPT.	P. QTY ORDERED	DATE ON MAT'L	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE					EXPENSE	
								01	02	03	04	05	06	07
3274/3001	3274/3001	Plaster	12		2	001	145,000				11.00			
3274/2002	3274/2002	Plaster	12		4	001				1.00				
3275/GD001	3275/GD001	TAD	5		1							875.00		
3276/1003	3276/1003	Gage	5		1		750.00							
3278/1004	3278/1004	Priming	12		10		N/C							
CANC 3274/3001	CANC 3274/3001	CANC								11.00				
3283	3283	BALANCE					145,000	750.00	1.00	11.00				

TRANSACTION OPTAR Grant	INCREASE OR DECREASE	01					08		DIFF	BALANCE
		01	02	03	04	05	06	07		
3274/3001				11.00						
3274/2002			1.00							
3275/GD001							875.00			
3276/1003	750.00									
3278/1004	N/C									
CANC 3274/3001				11.00						
3283 BALANCE	145,000.00 (-) 750.00 (-) 1.00 (-) 0 (-) 0 (-) 875.00 (+) 0 (=)									143,374.00

3283	BALANCE	TZ	#	002		145,000	750.00	1.00	0.00	0.00	875.00		0.00	143,374.00
------	---------	----	---	-----	--	---------	--------	------	------	------	--------	--	------	------------

Illustration 4-49. CB's OPTAR Log balance entry for the entries listed above when more than one cost category group is being recorded on the log.

4506-3

3. ASSEMBLING HOLDING FILE DOCUMENTS. In preparation for the submission of the OPTAR Document Transmittal Report, separate adding machine tapes of the documents in Holding Files 1 (debit) and 2 (credit) will be made. The net total of these two tapes, representing the total net value of documents in Holding Files 1 and 2, should be equal to the total difference between the beginning and ending balances of the Estimated Cost Chargeable columns of the Requisition/OPTAR Log for the current reporting period.

4. PREPARATION AND SUBMISSION OF OPTAR DOCUMENT TRANSMITTAL REPORT. The OPTAR Document Transmittal Report will be prepared as follows (see illustration 4-50):

From--Enter name and battalion/unit number of the reporting unit.

To--Enter CBC Port Hueneme.

Block A--Enter the transmittal number. Transmittals will be consecutively numbered, for each OPTAR. For example, the first transmittal number for the Fiscal Year 1990 appropriation will be 001/0 and the second transmittal number will be 002/0. The fourth digit of this number refers to the last digit of the appropriation fiscal year. When a transmittal is omitted for one or more periods (because no transactions occurred during the period or periods), the number of the next transmittal submitted will be one higher than the last number submitted. (For example, if transmittal number 001/0 was submitted on 10 October 1990 and there were no transactions during the period from 11 October 1990 through 20 October 1990, there would be no transmittal on 20 October 1990. If transactions occurred during the 21 October 1990 thru 31 October 1990 period, transmittal number 002/0 would be submitted on 31 October 1990.) When cancellations or other adjustments for Fiscal Year 1990 are subsequently submitted during Fiscal Years 1991 and 1992, the next unused FY 1990 serial number will be used, such as 037/0.

Block B--Enter by Julian dates the period covered by the report. If a transmittal or transmittals have been omitted, the first transmittal thereafter will cover the entire period since the last submission. The "(From)" Julian date will always be one Julian date higher than the "(To)" date that was used in the last submission.

Caption 1--Enter the number and total value of chargeable unfilled order/adjustment documents from Holding File 1. Do not enter separate totals for manual versus mechanized documents under this caption.

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Caption 2--Enter the document count and total value of cancellation/adjustment lists or documents from Holding File 2. (NOTE: A list of confirmed cancellations will be counted as one document regardless of the number of requisitions cancelled on such documents.)

Total Net Value of (1 Minus 2)--Enter the value of Caption 1 "Money Value" minus Caption 2 "Money Value." (Nothing will be recorded under "Number of Documents" column on this line.)

Caption 3--This caption is no longer used. The reason is that the processed financial OPTAR holder listings (Aged Unfilled Order Listing, Reimbursable/TAD Unmatched Expenditure Listing, and the Summary Filled Order/Expenditure Listing) with any challenges or actions required by the fleet accounting office are now required to be mailed by the OPTAR holder to CBC Port Hueneme as soon as the processing has been completed.

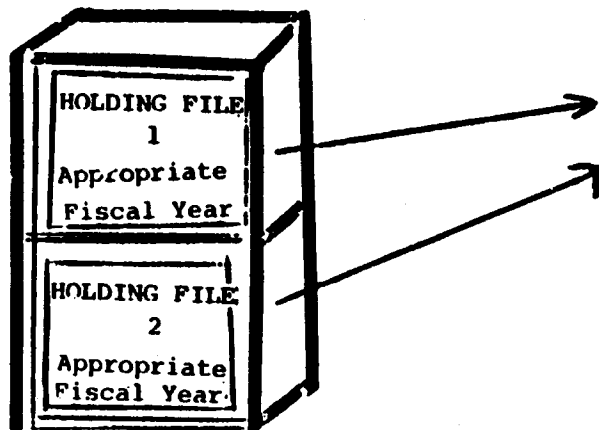
Remarks Block--If more than one OPTAR is received to fund the OPTAR holders' costs, enter the identity of the specific OPTAR (e.g., the "Cost Category Group" code).

The documents and lists transmitted under Captions 1 and 2 will be substantiated by adding machine tapes, or mechanized listings, to ensure that the value of documents actually transmitted agrees with the monetary amount reported under each caption. When both manual and mechanized documents are submitted, the mechanized documents will be grouped and taped separately, however, the combined total should be shown on the OPTAR Document Transmittal Report. The remaining headings on the report, which are self-explanatory, will be completed and the report with supporting documents and tapes, will be mailed (registered, certified, or airmail will not be used) to CBC Port Hueneme.

5. VERIFICATION OF THE VALUE OF OPTAR TRANSACTIONS REPORTED. Prior to submission of the OPTAR Document Transmittal Report, the Requisition/OPTAR Log will be balanced and reviewed to ensure that the value of documents transmitted under Captions 1 and 2 of each OPTAR Document Transmittal Report corresponds to and equals the value of documents entered in the Estimated Cost Chargeable section of the Requisition/OPTAR Log for the period being reported. This balancing process is described in subpar. 4506-3 above.

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OPTAR DOCUMENT TRANSMITTAL REPORT DA FORM 3104 (REV. 7-70) 0100-760-0001		RECEIPT 7200-10 UNIT IDENTIFICATION CODE R55451	
FROM: Commanding Officer Mobile Construction Battalion 133		TO: Commanding Officer Naval Construction Battalion Center Port Hueneme, CA	
A. TRANSMITTAL NUMBER 001/4	B. ACTION DATE (From)	3274	(To) 3283
CAPTION	NUMBER OF DOCUMENTS	MONETARY VALUE	
1. OBLIGATION (CHARGEABLE) DOCUMENTS (FILE 1)	4	\$1,637.00	
2. CONTINUED CANCELLATIONS (FILE 2)	1	11.00	
TOTAL NET VALUE OF (1 MINUS 2)		5	\$1,626.00
3. RETAINED (APR) ACTION ONLY DOCUMENTS (FILE 3)			
REMARKS:			
REPORTING OFFICER'S SIGNATURE <i>William H. H. Jr. USN</i>			DATE 10 Oct 1983

U.S. GOVERNMENT PRINTING OFFICE: 1971-334-107/845

Illustration 4-50. CB's OPTAR Document Transmittal Report. Since the funds for all five Cost Category Group Codes are issued under one OPTAR grant in this example, only one OPTAR Document Transmittal Report will be issued each period to cover all of them.

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OPTAR DOCUMENT TRANSMITTAL REPORT FORM 100-100 (Rev. 10-81)		REPORT PERIOD 10 OCT 83	
FROM COMBANDING OFFICER FROM CONSTRUCTION BATTALION ONE		TO CBC Port Humane, CA	
1. REPORTING UNIT dall 4	2. ACTING UNIT 3 274	3. REPORTING PERIOD 3283	
CAPTION		NUMBER OF DOCUMENTS	NET VALUE
1. UNCLASSIFIED DOCUMENTS (FILE 1)		7	\$ 1172.00
2. UNCLASSIFIED DOCUMENTS (FILE 2)		2	129.50
TOTAL NET VALUE OF 11 GROUPS (1)		9	\$ 1301.50
3. UNCLASSIFIED DOCUMENTS (FILE 3)			
COST CATEGORY GROUP CODE: 01			
REPORTING OFFICER J. Stalla, Ltj, SC, USNR		DATE 10 Oct 83	

1. UNCLASSIFIED DOCUMENTS (FILE 1)		1	\$ 27.50
2. UNCLASSIFIED DOCUMENTS (FILE 2)		- 0 -	- 0 -
TOTAL NET VALUE OF 11 GROUPS (2)		1	\$ 27.50
3. UNCLASSIFIED DOCUMENTS (FILE 3)			
COST CATEGORY GROUP CODE: 02			
REPORTING OFFICER J. Stalla, Ltj, SC, USNR		DATE 10 Oct 83	

1. UNCLASSIFIED DOCUMENTS (FILE 1)		1	\$ 125.00
2. UNCLASSIFIED DOCUMENTS (FILE 2)		1	25.00
TOTAL NET VALUE OF 11 GROUPS (3)		2	\$ 150.00
3. UNCLASSIFIED DOCUMENTS (FILE 3)			
COST CATEGORY GROUP CODE: 03			
REPORTING OFFICER J. Stalla, Ltj, SC, USNR		DATE 10 Oct 83	

1. UNCLASSIFIED DOCUMENTS (FILE 1)		1	\$ 32.50
2. UNCLASSIFIED DOCUMENTS (FILE 2)		- 0 -	- 0 -
TOTAL NET VALUE OF 11 GROUPS (4)		1	\$ 32.50
3. UNCLASSIFIED DOCUMENTS (FILE 3)			
COST CATEGORY GROUP CODE: 04			
REPORTING OFFICER J. Stalla, Ltj, SC, USNR		DATE 10 Oct 83	

Illustration 4-51. CB's OPTAR Document Transmittal Report. The reports illustrated above would be prepared by a unit issued a separate OPTAR for each Cost Category Group Code. A separate OPTAR Document Transmittal Report must be prepared for each OPTAR for which there are documents to be transmitted each period. When more than one OPTAR has been issued to the CB unit, the Cost Category Group Code being reported will be shown in the "Remarks" section along with the information required on any CBC listings being returned.

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6. CORRECTION OF TRANSMITTAL VALUES. If the value of documents received does not agree with the values reported under Captions 1 and 2 of the OPTAR Document Transmittal Report, the CBC will advise the OPTAR holder and request that retained records be corrected accordingly.

7. PRIOR YEARS REPORTING REQUIREMENT. After the end of the first year of an appropriation and OPTAR, transmittals will no longer be made three times a month. After an OPTAR becomes a prior year OPTAR in October (12 months after the OPTAR'S funds first became available) OPTAR holders will prepare and submit OPTAR Document Transmittals for the next two years, but they will be sent only monthly (on the last day of the month) in months in which a transaction has occurred during that month.

#### 4507 CB OPTAR STATUS REPORT (NAVCOMPT FORM 2208)

1. REQUIREMENTS. Under normal circumstances, the message report prescribed in subpar. 5 will be used to report CB OPTAR Status Report data. However, when the operating unit is in the immediate vicinity of the fleet accounting office or during periods of message minimize, the CB OPTAR Status Report (NAVCOMPT Form 2208) will be prepared and submitted in lieu of the message report. When prepared, the CB OPTAR Status Report will be submitted by hand or mail to the fleet accounting office, with a copy to either COMCBLANT, COMCBPAC, COMNAVSUPFORANTARCTICA, or COMFIRSTRBCB, as applicable, by not later than the first work day of the month following the month to be reported. Airmail or certified mail will not be used. When a message report is submitted in accordance with subpar. 4507-5, the CB OPTAR Status Report will not be submitted. See subpar. 4507-4 for prior fiscal year reporting requirements.

2. REQUISITION/OPTAR LOG (NAVCOMPT FORM 2155) DATA BALANCES. The Requisition/OPTAR Log is the principal source of data required in the preparation of the CB OPTAR Status Report.

Prior to preparation of the CB OPTAR Status Report, the requisition/OPTAR Log will be balanced in accordance with par. 4505.

3. PREPARATION OF CB OPTAR STATUS REPORT. The report will be prepared, by fiscal year, as follows (see illustrations):

#### HEADING

The heading of the report will be completed to show the preparing unit's title and unit identification code, operating budget holder number (including the OB suffix, if applicable), subhead, fiscal year of the OPTAR, and the accounting period (month) covered.

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**PART I OPTAR DATA**

**Column Heading--**Enter each "Cost Category Group" code, as applicable, to the OPTAR(s) held.

**Caption A Funds Auth. FYTD--**Enter the cumulative net total of funds authorized to date for each "Cost Category Group," or in TOTAL column only if a single lump sum grant is received.

**Caption B Gross Unfilled Orders FYTD--**Enter by "Cost Category Group" the cumulative net totals of the Estimated Cost Chargeable section of the Requisition/OPTAR Log. Amounts recorded to the Difference section of the Requisition/OPTAR Log will not be included in the totals recorded under this caption.

**Caption C Cumulative Differences--**When OPTARS are granted by "Cost Category Group," enter by "Cost Category Group" the cumulative net total of the Difference column of the Requisition/OPTAR Log. When a single lump sum grant is received, enter the net "difference" in the TOTAL column only.

**Caption D Gross Adjusted Unfilled Orders--**Enter the arithmetic totals of Caption B plus (or minus if a credit amount) Caption C. The amount shown in the TOTAL column of this Caption is referred to in the certification block of this form.

**Caption E OPTAR Balance--**Enter the arithmetic totals of Caption A minus Caption D. The result obtained should equal the balance column total of the Requisition/OPTAR Log.



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NAVCOMPT FORM 2286 (2-72) S/N 0104 700 5050 REPORTING COMMAND/ACTIVITY		CB OPTAR STATUS REPORT				
Mobile Construction Battalion ONE		TO: NAVAL CONSTRUCTION BATTALION CENTER <input type="checkbox"/> DAVISVILLE <input checked="" type="checkbox"/> PORT HUEN ME				
COPY TO: <input checked="" type="checkbox"/> COMUSMACV <input type="checkbox"/> COMUSMACV <input type="checkbox"/> COMNAVJAG PAC <input type="checkbox"/> COMNAVJAG PAC ANTARTICA						
UIC	UNCLAS	57034	1984	DEC 1983		
V55101	602A					
I HEREBY CERTIFY THAT DOCUMENTARY EVIDENCE IS AVAILABLE ON DATE OF THIS REPORT COVERING OBLIGATIONS LEGALLY INCURRED UNDER THE FUNDS IDENTIFIED, IN THE AMOUNT SHOWN AS "TOTAL," PART I, CAPTION "D".		X.X. Rude CDR, CEC, USN 31 Dec 83				
PART I - OPTAR DATA		COST CATEGORY GROUP CODE				
CAPTION	01	02	03	04	08	TOTAL
A. FUNDS AUTH. FYTD	6,000.00	4,000.00	16,000.00	9,000.00	19,000.00	49,000.00
B. GROSS UNFILLED ORDERS FYTD	5,610.40	3,238.50	15,328.10	8,800.00	9,340.25	42,317.25
C. CUMULATIVE DIFFERENCES	110.20	87.60	360.40	150.60	297.40	1,006.20
D. GROSS ADJUSTED UNFILLED ORDERS	5,720.60	3,326.10	15,688.50	8,950.60	9,637.65	43,323.45
E. OPTAR BALANCE	279.40	673.90	311.50	49.40	362.45	1,676.65
PART II - TRANSMITTAL LETTER (TL) RECAP - (CURRENT MONTH ONLY)						
TL NO.	007/4	007/4	007/4	007/4	007/4	
AMOUNT	210.20	170.15	608.25	330.18	287.40	1,606.18
TL NO.	008/4	008/4	008/4	008/4	008/4	
AMOUNT	189.40	203.12	536.80	300.16	337.80	1,567.28
TL NO.	009/4	009/4	009/4	009/4	009/4	
AMOUNT	226.12	214.08	672.10	294.28	381.40	1,787.98
TL NO.						
AMOUNT						
TOTAL	625.72	587.35	1,817.15	924.62	1,006.60	4,961.44
LAST DIFF LISTING PLCD AND POSTED	NOV 83	NOV 83	NOV 83	NOV 83	NOV 83	
LAST DIFF LISTING RETURNED TO AAA	NOV 83	NOV 83	NOV 83	NOV 83	NOV 83	
AMOUNT RETURNED	NOV 83	NOV 83	NOV 83	NOV 83	NOV 83	
	009/4	009/4	009/4	009/4	009/4	

Illustration 4-52. CB OPTAR Status Report. CB units issued separate OPTARS for each Cost Category Group Code would prepare the CB OPTAR Status Report in the format illustrated above.

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NAVCOMPT FORM 2380 (2-72)  
BUN 8104 FOR 5280  
REPORTING COMBANTALIVITY

### CB OPTAR STATUS REPORT

**Mobile Construction Battalion ONE**

TO: NAVAL CONSTRUCTION BATTALION CENTER ☐ DAVISVILLE ☒ PORT HUENEME

COPY TO: ☒ COMCLANT ☐ COMCFAC ☐ COMNAV SUPPLY FOR ANTARCTICA

UK **V55101** SUBWAG **602A** OS **57034** FISCAL YEAR **1984** MONTH ENDING **Dec 1983**

I HEREBY CERTIFY THAT DOCUMENTARY EVIDENCE IS AVAILABLE ON DATE OF THIS REPORT COVERING OBLIGATIONS LEGALLY INCURRED UNDER THE FUNDS IDENTIFIED, IN THE AMOUNT SHOWN AS "TOTAL," PART I, CAPTION "D".

COMMANDING OFFICER (Signature and date)  
**N.C. Miller CDR, CEC, USN 31 Dec 83**

#### PART I - OPTAR DATA

CAPTION	01	02	03	04	08	TOTAL
A. FUNDS AUTH. FYTD						44,000.00
B. GROSS UNFILLED ORDERS FYTD	5,610.40	3,238.50	15,328.10	8,800.00	9,340.25	42,317.25
C. CUMULATIVE DIFFERENCES						1,006.20
D. GROSS ADJUSTED UNFILLED ORDERS						43,323.45
E. OPTAR BALANCE						676.55

#### PART II - TRANSMITTAL LETTER (TL) RECAP - (CURRENT MONTH ONLY)

TL NO.						007/4
AMOUNT						1,606.18
TL NO.						008/4
AMOUNT						1,567.28
TL NO.						009/4
AMOUNT						1,787.68
TL NO.						
AMOUNT						
TOTAL						4,961.14
LAST DIFF LISTING RECD AND POSTED						NOV 83
LAST DIFF LISTING RETURNED TO AAA						NOV 83
ALICE RETURNED						NOV 83 009/4

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Illustration 4-53. CB OPTAR Status Report. CB units issued one OPTAR for all Cost Category Group Codes would prepare the CB OPTAR Status Report in the format illustrated above.

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## PART II TRANSMITTAL LETTER (TL) RECAP

TL NO/AMT--Enter the OPTAR Document Transmittal Report transmittal numbers and related total net dollar values of documents transmitted to the CBC for the report month for each OPTAR. Total each OPTAR and enter the sum of the OPTAR's totals in the Total block. Balance the Total block (if necessary, balance each OPTAR) with the total net change in unfilled orders incurred to date since the last monthly CB OPTAR Status Report. This net change is computed by subtracting the total of Caption B, Part I of the previous month CB OPTAR Status Report from the total of Caption B, Part I of the current month's CB OPTAR Status Report.

Last Diff Listing Recd And Posted--Enter the month and year of the last Summary Filled Order/Expenditure Difference Listing received (identified by OPTAR, if applicable) and posted to the Requisition/OPTAR Log for each OPTAR.

Last Diff Listing Returned to AAA--Enter the month and year of the last Summary Filled Order/Expenditure Difference Listing returned (identified by OPTAR, if applicable) to the CBC for each OPTAR.

Directly below the "Last Diff Listing Recd And Posted" block, write the phrase "AUOL RETURNED" and on this line show for each OPTAR the month and year of the last Aged Unfilled Order Listing (AUOL) processed and returned to the fleet accounting office and identification of the transmittal number (TL) under which it was sent.

## 4. CB OPTAR STATUS REPORTS FOR PRIOR YEAR OPTARS

a. Operation and Maintenance OPTARS. After the end of the first year of an appropriation and OPTAR, the CB OPTAR Status Reports will be submitted monthly for the next six months (October through the following March). Thereafter for the next 18 months (when the three year old appropriation lapses), it is submitted only in months in which there is a change in gross obligations. There is a change in gross obligations when there has been a change in the Estimated Cost Chargeable portion of the Requisition/OPTAR Log (NAVCOMPT Form 2155) (and therefore also a change in Part I, Caption B, Gross Unfilled Orders FYTD of the CB OPTAR Status Report).

b. Final Budget/OPTAR Report For Reimbursable OPTARS. When the work or services to be performed under a reimbursable OPTAR has been completed and there are no unfilled orders outstanding, no unmatched expenditures, and no outstanding travel advances applicable to the reimbursable OPTAR, then a

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"final" CB OPTAR Status Report will be submitted. After a "final" CB OPTAR Status Report has been submitted, no additional submission is required. The "final" message CB OPTAR Status Report will be indicated by the phrase, "Reimbursable OPTAR complete, this is a final report." If applicable, this procedure can be used while the reimbursable OPTAR is a current year OPTAR.

5. MESSAGE REPORTS. Except when the operating force unit is in the immediate vicinity of the fleet accounting office or during the period of message minimize, (see subpar. 1), a message report of CB OPTAR Status Report data will be submitted in lieu of the CB OPTAR Status Report (NAVCOMPT Form 2208). The message report will be submitted to the fleet accounting office, with a copy to the headquarters commander, by no later than the second day of the month following the end of the month being reported. Current and prior year OPTAR reports and any other related information prescribed by the headquarters commander will be included in one message when applicable, but each OPTAR will be reported in separate paragraphs of the message. When a message report is submitted, a confirming CB OPTAR Status Report (NAVCOMPT Form 2208) will not be submitted.

#### SAMPLE MESSAGE FORMAT FOR CB OPTAR STATUS REPORT

##### ROUTINE

R 021733Z APR 90

FM (enter name of OPTAR holder)

TO CBC PORT HUENEME CA

INFO COMCBPAC PEARL HARBOR HI

UNCLAS //N07300//

SUBJ: OPTAR STATUS REPORT

1. MAR/R55103/702F/57046/FY90 (enter report month, UIC of OPTAR holder, subhead, operating budget and fiscal year)

PART I - OPTAR DATA				
CCG	01	02	04	TOTAL
A	410,400.00	117,000.00	20,000.00	547,400.00
B	364,616.37	94,282.02	17,170.35	476,068.74
C	5,249.32	7,599.91	169.85	13,019.08
D	369,865.69	101,881.93	17,340.20	489,087.82
E	40,534.31	15,118.07	2,659.80	58,312.18

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## PART II - TL RECAP

CCG	01	02	04
	TL 011/0	TL 010/0	TL 006/9
	19,188.37	43.51	40/.00
	TL 012/0	TL 011/0	
	47.20	100.00	
	19,235.57	143.51	401.00

## PART III OPTAR HOLDER LISTINGS

## A. LAST SFOEDL PROCESSED AND RETURNED:

FEB 90	FEB 90	JAN 90
--------	--------	--------

## B. LAST AUOL PROCESSED AND RETURNED:

FEB 90	FEB 90	JAN 90
--------	--------	--------

(If Headquarters command requires additional information on this years funds given here under caption "PART IV - HQ DATA")

## 2. MAR/R55103/702F/57046/FY89

## PART I - OPTAR DATA

CCG	01	02	04	TOTAL
A	586,285.71	167,142.85	28,571.43	781,999.99
B	520,880.52	134,688.60	24,529.07	680,098.19
C	7,499.03	10,857.01	242.64	18,598.68
D	528,379.55	145,545.61	24,771.71	698,696.87
E	57,906.16	21,597.24	3,799.72	83,303.12

## PART II - TL RECAP

CCG	01	02	04
	TL029/9	NONE	NONE
	287.50		
	287.50		

## PART III OPTAR HOLDER LISTINGS

## A. LAST SFOEDL PROCESSED AND RETURNED:

FEB 90	FEB 90	JAN 90
--------	--------	--------

## B. LAST AUOL RETURNED:

FEB 90	JAN 90	JAN 90
--------	--------	--------

BT

## 4508 TRANSACTION LISTINGS RECEIVED FROM THE CONSTRUCTION BATTALION CENTER

1. GENERAL. The CBC Port Hueneme, as the authorization accounting activity, performs the official accounting for operating targets granted to construction battalions, other units and commands of the active Mobile Construction Forces, Antarctica support forces and the Reserve Naval Construction Force. One part of the accounting process performed for each OPTAR holder is the matching of unfilled order (obligation) documents transmitted by OPTAR holders with corresponding expenditure documents received from supply or paying activities.

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This reconciliation process results in the production of four listings which provide a report of transactions affecting the OPTAR holder's funds. Three of these listings are submitted to the OPTAR holder for review and processing. Copies of the listings, annotated with the action taken are required to be returned by the OPTAR holder to the fleet accounting office so that the official accounting records can be correctly maintained. These transaction financial OPTAR holder listings are as follows for each fund grant (OPTAR) held:

1. Aged Unfilled Order Listing,
2. Reimbursable/TAD Unmatched Expenditure Listing,
3. Summary Filled Order/Expenditure Difference Listing, and
4. Detail Filled Order/Expenditure Listing (see subpar. 5).

The first three of the above items, as applicable, will be submitted to the OPTAR holder. They need to be reviewed immediately upon receipt, the validation/correction action taken in accordance with subpars. 3, 4 and 6 and returned to the fleet accounting office as soon as the processing is complete. The Detail Filled Order/Expenditure Listing is for back-up and audit trail purposes only and is retained by the fleet accounting office. See subpar. 5c for review of, (or exception requests for), a specific copy of the Detail Filled Order/Expenditure Listing by OPTAR holders.

2. THRESHOLD CONCEPT. In the past, a great deal of time and effort was expended by both OPTAR holders and the fleet accounting offices in reviewing, verifying, researching, and correcting transactions regardless of the dollar value involved. The sheer volume of transactions, coupled with the disproportionate amount of effort required to review and process the relatively small dollar value transactions which comprised the majority of transactions, resulted in significant processing delays by both parties and in large backlogs. Over a period of time, experiments were made, analysis performed, and suggested improvements adopted, which, resulted in several time and effort saving procedures being adopted, which, have been collectively referred to as the "threshold concept." These time and effort saving procedures utilize management by exception principles. A summary of the major features of the threshold concept utilized within the Operating Forces Accounting System is as follows:

1. Expenditures which do not match an unfilled order (Obligation) document in file at the fleet accounting office in two months of unsuccessful attempts, will be threshold charged (or credited) to the OPTAR with a

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"difference" (i.e., OPTAR adjustment) calculated to make the unfilled order dollar value equal the expenditure value. Categories of funds exempt from this procedure are reimbursable OPTAR transactions (for the first thirty-two report months) and certain fund categories funded by the fleet commander (e.g., RA/TA, Ship Overhaul, MRP, and Navy-wide (open) operating budgets for ships fuel and utilities). If the expenditure (debit or credit) is \$3,000.00 or greater the transaction will be printed on the Excessive Difference Listing. The accounting system will check the price charged for MILSTRIP transactions appearing on the Excessive Difference Listing against the ML-N. Where appropriate the fleet accounting office will prepare and process either a bill-back or a request for an adjustment for price errors. Transactions for which a price error is not found are coded so that they will by-pass the Excessive Difference Listing procedures and be included on the OPTAR holder's Summary Filled Order/Expenditure Difference Listing the following month. If the operating budget holder or the fleet accounting office codes an Excessive Difference Listing transaction to indicate it requires more time for research or correction, the transaction will stay on the Excessive Difference Listing until the specific correction is made or the override code removed. This same Excessive Difference Listing procedure applies to transactions with a matched unfilled order (obligation) and expenditure(s) when the difference amount is \$3,000 or greater (both under estimates and over estimates).

2. Transactions in which the expenditure(s) match an unfilled order (obligation) document in the files of the fleet accounting office and for which the price estimate came within \$100.00 (i.e., "difference" \$100.00 or less) will not be sent to the OPTAR holders for review. Likewise, unmatched expenditures which are threshold charged (or credited) against an OPTAR and have a value of \$100.00 or less are not sent to the OPTAR holder for review. An exception is that all travel transactions will be printed on the Summary Filled Order/Expenditure Difference Listing for review and validation regardless of the size of "difference" calculated or whether or not any difference was calculated; and
3. OPTAR holders are authorized to "administratively" cancel unfilled orders when material has been received 60 days prior to the date of the Aged Unfilled Order Listing, thereby, permitting recoupment of OPTAR funds on assumption that either the expenditure has been "threshold charged" or that no expenditure document will be received (see subpar. 3 below).



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### 3. AGED UNFILLED ORDER LISTING

a. General. The Aged Unfilled Order Listing (original and one copy for each OPTAR) is sent by CBC Port Hueneme to OPTAR holders for whom they perform OPTAR accounting. It is produced and distributed monthly for the 4th through 15th report months and then six times quarterly from the 18th through the 33rd report month. The Aged Unfilled Order Listing lists unfilled orders (obligations) 3 or more months old held in the CBC files which have not matched with related expenditure documents and have not been cancelled. Once an unfilled order appears on the Aged Unfilled Order Listing, three months will pass before it will be listed again (if it has not been deleted by matching with its related expenditure or by cancellation). For example, requisitions prepared in October (the OPTARs first report month) will be first listed on the Aged Unfilled Order Listing for January (the OPTARs 4th report month) which is prepared about 2 February. Then three months later, on about 2 May, the Aged Unfilled Order Listing for April (the OPTARs 7th report month) is prepared and if October requisitions (prepared the OPTARs 1st report month) haven't been cancelled or matched with an expenditure, they will be listed on this April Aged Unfilled Order Listing. These October requisitions will be listed on an Aged Unfilled Order Listing every three months until the OPTARs 33rd report month unless they are deleted by matching a related expenditure or cancellation. Items appearing in this list should still be outstanding in the OPTAR holder's outstanding requisition file. If the material or service has been received by the requisitioner, this indicates that either the CBC has not received the expenditure document, a number has been transposed prohibiting a match and has been "threshold charged" to the OPTAR as part of the total "Difference" amount reported to the OPTAR holder in the Summary Filled Order/Expenditure Difference Listing or the issuing activity has failed to forward an expenditure document.

#### b. Description

(1) Heading. Information printed in the heading of the Aged Unfilled Order Listing will include the title, report symbol, month and year of the accounting period covered by the report, and the fleet accounting office cutoff date. The appropriation, fiscal year, expense limitation (subhead) number, UIC of the operating budget holder, OPTAR holder unit identification code, and cost category group code will also be shown.

(2) Columnar Data. The columnar headings of the Aged Unfilled Order Listing and the detailed data listed thereunder are described as follows:

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PROCESS IN ACCORD W/PARA 4508-3 OF NAVSO P-3013

PT HUENEME AGED UNFILLED ORDER LISTING  
CUTOFF DATE 89MAY31

89JUN01

FACSO RPT SYM/NO. 07300/C507YR01

PAGE 1

FY 89	EL 702F	OB	57046	OH R55115	OCF A										
DOCUMENT NUMBER															
UIC	JD	SN	TL COG	STOCK NUMBER	P	DATE	C/A	JOB ORDER	QUANTITY	AMOUNT	OPTAR	HOLDER	REMARKS		
						02/27/89	2010	1H1103	1	284.41					
						02/27/89	2010	1H1103	1	41.92					
						02/27/89	2010	1H1103	1	250.26					
						02/27/89	2010	1H1103	1	78.07					
						02/27/89	2010	1H1103	1	55.34					
						02/27/89	2010	1H1103	1	172.55					
						02/27/89	2010	1H1114	2	13.80					

I CERTIFY THAT THIS LISTING HAS BEEN PROCESSED IN  
ACCORDANCE WITH NAVSO P-3013, PARAGRAPH 4508-3.

SIGNATURE

DATE

( ) SUPPLY OFFICER ( ) OTHER

ILLUSTRATION 4-56. Aged Unfilled Order Listing

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**DOCUMENT NO**

**UIC JD SN--**The complete document number of the unfilled order will be shown. For requisitions the, service designator code, unit identification code, julian date, and serial number will be shown. For standard document numbers (e.g., for travel), the service designator code and unit identification code of the benefitting unit followed by the last two digits of the fiscal year, the 2-character document type code (e.g., the letters "TO" for travel orders) and the 5-character serial number will be shown.

**TL--Transmittal Letter Number.** For CINCPACFLT units and commands the first digit will be the Cost Category Group Code, the second and third digits represents the serial number of the transmittal number under which the original unfilled order was submitted via an OPTAR Document Transmittal Report (NAVCOMPT 2156) and the fourth digit identifies the last digit of the appropriation fiscal year. For CINCLANTFLT units and commands the first, second and third digits represent the serial number of the transmittal number under which the original unfilled order was submitted via an OPTAR Document Transmittal Report (NAVCOMPT Form 2156) and the fourth digit identifies the last digit of the appropriation fiscal year.

**COG--Cognizance.** The cognizance symbol of the material.

**STOCK NUMBER--Stock Number.** The National Stock Number, National Item Identification Number, or part number. (The service number of the traveler may be shown here for temporary additional duty orders.)

**P--Partial Code.** A code indicating the establishment of a partial order (balance remaining after a partial match) by the fleet accounting office.

**DATE--Date.** The date the unfilled order was established in the file at the fleet accounting office or a partial order was established.

**C/A--Chart of Account.** Used only by the fleet accounting office. Generally it classifies obligations into two main categories.

**JOB ORDER**

**NUMBER--Job Order Number.** The six character job order number applicable to the transaction will be shown.

**QTY--Quantity.** The quantity ordered, or balance remaining after partial cancellation or after the CBC has processed related expenditure(s) with less quantity than ordered.

**AMOUNT--**The original estimated cost of the unfilled order or the amount remaining after a partial cancellation or after the CBC has processed the expenditure with less quantity than ordered.



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## OPTAR HOLDER

REMARKS--A blank column provided for OPTAR holder annotation.

c. Review and Processing of Operations and Maintenance Transactions. Upon receipt of the Aged Unfilled Order Listing by the OPTAR holder the following steps will be taken:

Step 1--Investigation. Review each line item on the listing in conjunction with the Requisition/OPTAR Log (NAVCOMPT Form 2155) and outstanding requisition file to determine whether the material has been received or the services completed. Transposed or erroneous document numbers and/or Julian dates will cause unfilled orders to be listed on the Aged Unfilled Order Listing. The CBC computerized procedures rely on the OPTAR holder to recognize these transposition and/or erroneous document number problems, which prevent an automatic computer match, and to take corrective action in accordance with this paragraph.

Step 2--Material Not Received. Line items on the Aged Unfilled Order Listing for which material or services have not been received will be reviewed for normal supply action with the supply activity in accordance with the Afloat Supply Procedures (NAVSUP P-485). No accounting action is required for line items not received.

Step 3--Material Received Less Than 60 Days. If the material or services for line items have been received less than two months (less than 60 days) prior to the "Cut Off Date" of the listing, take no further action.

Step 4--Material Received More Than 60 Days (Below \$100.00 Threshold).

OPTAR holders are given an option on how they process transactions with a value less than \$100. They may process them in the same way as transactions with a dollar value of \$100.01 or greater as described in Step 5 below. However, this method will require additional processing workload for the OPTAR holder. If this method is used the OPTAR holder must submit a detail unfilled order cancellation document for each administrative cancellation to the accounting office with the OPTAR Document Transmittal Report (NAVCOMPT Form 2156) but with the credit increasing the OPTAR balance immediately. The other method of processing is described below.

For below \$100.00 threshold line items, if all the material or services have been received (no partials outstanding) two or more months (more than 60 days) prior to the "Processed" date of

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the listing, the unfilled order will be "administratively cancelled." Administrative cancellation procedures assume: (1) that an expenditure document has already been "threshold charged" because the expenditure was received at the fleet accounting office before the unfilled order; (2) that a number transposition occurred and the unmatched expenditure was "threshold charged"; or (3) no expenditure document will be generated by the issuing activity. The administrative cancellation is transmitted only between the OPTAR holder and the fleet accounting office and not to the supply activity concerned. OPTAR holders will annotate the original Aged Unfilled Order Listings opposite the applicable line item with the term "AD CANC" and date of receipt of the material. The Remarks column of the Requisition/OPTAR Log for the unfilled order transaction will be annotated with "AD CANC" and the month and year of the aged Unfilled Order Listing. The annotated listing will be returned to the fleet accounting office as soon as processed and not sent with the NAVCOMPT Form 2156 transmittal. This will be the only transmittal of the administrative cancellation and no action will be taken with the supply activity concerned. No entry at this time will be made in the Estimated Cost Chargeable section or OPTAR Balance column of the Requisition/OPTAR Log. The fleet accounting office will subsequently process these administrative cancellations as credit differences to the OPTAR as part of the difference total on the Summary Filled Order/Expenditure Difference Listing. Upon receipt of the subsequent Summary Filled Order/Expenditure Difference Listing, appropriate Requisition/OPTAR Log "difference" entries will then be made in accordance with subpar. 6, or if the subsequent expenditure is above \$100.00 threshold (unfilled order was under-estimated) and appears on a later Summary Filled Order/Expenditure Difference Listing, the expenditure will be accepted as valid by the OPTAR holder in accordance with subpar. 4508-6.

Step 5--Above \$100.00 Threshold Line Items (Material Only)  
Received Over 60 Days From Date of Listing.

The method described in this step may be used optionally for transactions with a dollar value of \$100.00 or less as described in step 4 above.

For above \$100.00 threshold material only line items, if all the material (does not apply to services) has been received, completing the requisition, two or more months (more than 60 days) prior to the processed date of the listing, the



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unfilled order may be administratively cancelled. A credit unfilled order document will be prepared (the listing is not annotated as in the below threshold cases) in the amount of and identical to the listed unfilled order. The credit unfilled order will be recorded in the Requisition/OPTAR Log as a reduction to the appropriate fund code column of the Estimated Cost Chargeable section and an increase to the OPTAR Balance column. The Description column for the administrative cancellation entry will be annotated "AD CANC" and the month and year of the Aged Unfilled Order Listing; the Remarks column will be annotated with "AD CANC" and complete document number of the original unfilled order entry. The Remarks column of the original unfilled order entry will be annotated with "AD CANC," and the month and year of the Aged Unfilled Order Listing and Julian date of the adjustment entry. Therefore, an administrative cancellation for above threshold line items has an immediate effect on the Requisition/OPTAR Log. Below threshold administrative cancellations processed under the optional Step 4 procedures do not affect the Requisition/OPTAR Log until reported in the totals of a subsequent Summary Filled Order/Expenditure Difference Listing in accordance with step 4. The above threshold credit unfilled order document will be placed in Holding File 2, pending the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156) transmittal to the fleet accounting office. In place of preparing a separate green copy of a DD 1348 for each administrative cancellation a "List of Administrative Cancellations" may be prepared for all the administrative cancellations found while processing the Aged Unfilled Order Listing. This list will provide information about the unfilled order (obligation) being administratively cancelled given in columns. The following minimum information should be given on the "List of Administrative Cancellations": Document Number, JON, Code and Value Cancelled. When used the "List of Administrative Cancellations" should be placed in Holding File 2 to be sent to the fleet accounting office with the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156).

Although the above threshold administrative cancellation has the same effect as a confirmed (supply) cancellation, the administrative cancellation will only be forwarded to the fleet accounting office and not to the supply activity concerned. If an expenditure is later issued by a supplying activity and the expenditure subsequently appears on a Summary Filled Order/Expenditure Difference Listing, the expenditure will be accepted as valid by the OPTAR holder in accordance with subpar. 4508-6.



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**Step 6--Above Threshold Line Items (Other Than Material) Received Over 60 Days Prior to Date of Listing.** For line items (other than material) received two or more months prior to the Cut Off Date of the listing, the administrative cancellation procedures do not apply. The OPTAR holder will investigate and follow-up with the billing activity, if appropriate. The unfilled order will not be cancelled, unless, when processing a monthly Summary Filled Order/Expenditure Difference Listing, a Remarks Annotation Code "I" is found to be applicable (see subpar. 4508-6d, step 2).

**Step 7--Timing and Distribution.** The review and validation will be completed within 20 days following receipt. The annotated Aged Unfilled Order Listing will be forwarded to CBC Port Hueneme as soon as the processing is completed. The fleet accounting office is required to provide the operating budget holder (e.g. type commander) a monthly report of OPTAR holders who are delinquent in returning their Aged Unfilled Order Listing. All correspondence to the CBC concerning the Aged Unfilled Order Listing will reference the month and year of the listing and identification of the specific OPTAR. After the Aged Unfilled Order Listing has been completely reviewed and processed, the statement at the end of the listing will be signed and dated certifying that it has been processed in accordance with this paragraph.

**d. Review and Processing of Reimbursable OPTAR Transactions.** Since these transactions are exempt from "threshold concepts," the Aged Unfilled Order Listing will be reviewed in detail and appropriate follow-up action taken, as required. Administrative cancellations in accordance with subpar. 4508-3c will not be taken (submit confirmed cancellations only). The listing will be received and reviewed for the 36-month life cycle of the appropriation unless a "final" CB OPTAR Status Report has been submitted in accordance with subpar. 4507-4b. Following review, the listing will be returned to the fleet accounting office directly, not waiting for the preparation and submission of the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156).

**e. Examples of Aged Unfilled Order Review and Processing.** The following examples describe the Aged Unfilled Order Listing review and processing:

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## DESCRIPTION FOR AGED UNFILLED ORDER LISTING

(SEE ILLUSTRATION 4-56)

<u>Requisition Numbers</u>	<u>Description</u>
9021 1164	Requisition/OPTAR Log indicates material not yet received. No action other than normal follow-up action need be taken (subpar. 4508-3c, step 2 applies).
9021 1166	Requisition/OPTAR Log shows below threshold (\$41.92) item received (9085) over 60 days prior to date of listing (9151). In accordance with subpar. 4508-3c, step 4, annotate listing in Remarks section with "AD CANC" and the month and year of the listing.
9022 1178	Requisition/OPTAR Log shows above threshold (\$250.26) item for material received (9080) over 60 days prior to day of listing (9151). In accordance with subpar. 4508-3c, step 5, a credit unfilled order document will be prepared and placed in Holding File 2 for the applicable fiscal year. An OPTAR entry in creasing the OPTAR balance in the same value as the credit unfilled order will be made.
9027 1212	Requisition/OPTAR Log shows below threshold (\$78.07) item received (9082) over 60 days prior to date of listing (9151). In accordance with subpar. 4508-3c, step 4, annotate listing in Remarks section "AD CANC" and month/year of the listing.
9033 1194	Requisition/OPTAR Log shows material received (9112), less than 60 days prior to date of listing (9151). No action required (subpar. 4508-3c, step 3 applies).
9033 1195	Requisition/OPTAR Log shows <u>above threshold</u> services (other than material) received (9081) over 60 days prior to date of listing. In accordance with subpar. 4508-3c, step 6, the delinquent billing will be investigated with the billing activity.

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Requisition  
NumbersDescription

9033 1198

Requisition/OPTAR Log shows below threshold (\$13.80) item received (9082) over 60 days prior to date of listing (9151). In accordance with subpar. 4508-3c step 4, annotate listing in Remarks section with "AD-CANC" and the month and year of the listing.

f. Related Report for Travel Transactions. For travel transactions an Unaged Travel Unfilled Order Listing is prepared in accordance with par. 3202-7 and distributed monthly to OPTAR holders funding travel. This report is in addition to the aged travel transactions included in the Aged Unfilled Order Listing.

## 4. REIMBURSABLE UNMATCHED EXPENDITURE LISTING (QUARTERLY)

a. General. The Reimbursable Unmatched Expenditure Listing (original and one copy) will be forwarded quarterly by the CBC to each OPTAR holder granted a reimbursable OPTAR. The listing itemizes expenditure documents (regardless of value) received by the CBC which cite a reimbursable OPTAR and have not matched with corresponding unfilled orders. (NOTE: Threshold charge procedures do not apply to these transactions.)

b. Description

(1) Heading. Information printed in the heading of the Reimbursable Unmatched Expenditure Listing will contain the title, report symbol, month and year of the accounting period covered by the report, and the fleet accounting office process date. The fiscal year, appropriation, expense limitation (subhead) number, UIC of the operating budget holder, OPTAR holder unit identification code, and cost category group code (if applicable) will also be shown.

(2) Columnar Data. The column headings of the listing and the detailed data thereunder are described as follows:

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PROCESS IN ACCORD W/PARA 4508-4 OF NAVSO P-3013 REIMBURSABLE UNMATCHED EXPENDITURE LISTING 89JAN06  
FOR DEC 1989

PAGE 1

FACSO RPT SYM/NO. 07300/C5077R01

FY 89 EL 702F OB 57046 OH R55115 COG

DOCUMENT NO	COG	STOCK NUMBER	LOT NO	JOB ORDER	QUANTITY	AMOUNT	OPTAR HOLDER	REMARKS
UIC FY JD SN	TTC	NSN FIIN						
R551152302A108		65153256431	1D1082	PA101	1	\$10.00		
R55152212A4122	9G	71102040870	1D1082	PA101	2	15.00		
R551522304A123	9G	70102040610	1D1082	PA101	1	40.00		
R551522307A138	9L	3022487218	1D1088	PA101	12	12.00		
R551522359A111	9G	70112240602	1D1088	PA101	2	10.00		
R551152361A125	9G	70222024055	1D1090	PA1012	10	55.00		

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Illustration 4-58. Unmatched Expenditure Listing.

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## DOCUMENT NO

UIC JD SN--The complete document number of the expenditure will be shown. For requisitions the service designator code, unit identification code, julian date, and serial number will be shown. For standard document numbers (e.g., for travel) the service designator code and unit identification code of the benefiting unit followed by the last two digits of the fiscal year, the 2-character document type code (e.g., the letters "TO" for travel orders) and the 5-character serial number will be shown. The reimbursable control code (RCC) will be shown as the first 2 characters of the serial number of both requisitions and standard document numbers for all reimbursable OPTAR transactions.

## COG

TCC--Cognizance or Transaction Type Code. For Navy Stock Account expenditures the cognizance symbol. For temporary additional duty the transaction type code will be shown.

## STOCK NUMBER

NSN FIIN--National Stock Number, Federal Supply Code (FSC), National Item Identification Number, or Part Number. All stock number or part number data elements appearing in the various expenditure documents, which may or may not contain the complete number.

LOT NO--Lot Number. The lot number assigned by the fleet accounting office for control purposes.

JOB ORDER--Job Order Number. The six character job order number applicable to the transaction.

QTY--Quantity. The quantity expended.

AMOUNT--Amount. The expended money value of the expenditure.

OPTAR HOLDER REMARKS--A blank column provided for OPTAR holder annotation.

c. Review and Processing. Upon receipt of the Reimbursable Unmatched Expenditure Listing, it will be reviewed and appropriate action taken in accordance with the following procedures:

Step 1--Line Item Review. Each line item on the listing will be reviewed in conjunction with the Aged Unfilled Order Listing and Requisition/OPTAR Log (NAVCOMPT Form 2155) to determine the validity of each unmatched expenditure, whether the material or services have been received, and/or whether a corresponding unfilled order has been transmitted and appears on the Aged Unfilled

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PROCESS IN ACCORD WITH/ANAL 4508-4 OF HAWBO P-3613 REDURABLE UNWATCHED EXPENDITURE LISTING 81JAN56  
FOR DEC 1962

PAGE 2

FRANCIS RPT 81N/NO. 07300/CS677781

FR 83 EL 702F CB 57046 ON 855115 CCG AI

DOCUMENT NO UIC JO BN	COG TIC	STOCK NUMBER NBN FILM	LOT NO	JOB ORDER	QUANTITY	AMOUNT	OFFICER HOLDER	REMARKS
8551152302A108		65153256431	1D1082	PA101	1	\$10.00	COBEE	(855115/2304A112/563/3)
8551152304A122	90	71102040870	1D1082	PA101	2	15.00	CODE G	(855115/2304A112/563/3)
8551152304A123	90	70102040610	1D1082	PA101	1	40.00	CODE G	(012/3)
8551152307A138	96	3022487218	1D1088	PA101	12	12.00	CODE G	(EAX 377001) (855137)
8551152359A111	90	70112340633	1D1088	PA101	3	10.00	CODE C	(004/5) (006/2) (010/7) (21/8)
8551152361A125	90	70222634055	1D1080	PA101	10	55.00	CODE D	(0004) (01) (855100/307)

[illegible][illegible]

62568 (PC Pelvic)      R25115 NMCB5  
[redacted] AD1      EACB001  
R25115 2304A23      PA101  
CA      2      T

HOLDING FILE

1

Appropriate Fiscal Year

**Illustration 4-59 Processing Reimbursable Unmatched Expenditure Listing.** Note that in accordance with the code A annotation, requisition 2304A123 is recorded in the Requisition/OPTAR Log and placed in Holding File 1.

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**Order Listing.** Transposed or erroneous document numbers and/or Julian dates will cause an expenditure document to be listed on the Reimbursable Unmatched Expenditure Listing while the corresponding unfilled order remains on the Aged Unfilled Order Listing.

**Step 2--Coding.** Every transaction listed on the Reimbursable Unmatched Expenditure Listing can be explained by the use of one of the following codes. The Remarks column of the listing will be annotated with the appropriate code and required information (required information is indicated by parentheses).

<u>CODE</u>	<u>DESCRIPTION</u>
Code A	"Valid Expenditure. Unfilled order document for same amount will be included on OPTAR Document Transmittal Report number (TL#_____)."
Code B	"Wrong document number compared to unfilled order; should be (UIC, Julian date, serial no., or standard document number format, if applicable). Unfilled order originally submitted on OPTAR Document Transmittal Report number (TL#_____)." (NOTE: If the unfilled order is over three months old, check Aged Unfilled Order Listing.)
Code C	"Unfilled order document submitted on OPTAR Document Transmittal Report number (TL#_____); material or supply status received from (UIC of the activity), quantity (QTY_____), amount (\$_____), on (Julian date), no duplicate shipment or additional material received. Unfilled order document has not been cancelled."
Code D	"Duplicate charge; material received from (UIC of the activity), quantity (QTY_____), amount (\$_____), on (Julian date). No duplicate shipment received, supply status indicating future shipment not received."
Code E	"Material not requisitioned; material not received, supply status indicating future shipment not received."



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<u>CODE</u>	<u>DESCRIPTION</u>
	(NOTE: Ensure that it is not an erroneous/transposed Julian date or document serial number with the corresponding unfilled order listed on the Aged Unfilled Order Listing or entered on the Requisition/OPTAR Log).
Code F	"Confirmed cancellation received from (UIC of the activity), quantity (QTY____), amount (\$____), dated (____); material not received. Cancellation document transmitted on OPTAR Document Transmittal Report No. (TL#____)."
Code G	"Erroneous charge; (provide fund code, job order, and benefitting UIC, if known)." (see Appendix II for applicable fund code.)
Code H	"APA migration; unfilled order document for same amount will be included on OPTAR Document Transmittal Report No. (TL#____)."
Code I	"Duplicate shipment; unfilled order document for same amount will be included on OPTAR Document Transmittal Report No. (TL#____)."
Code J	"Other." (Give complete information.)

Transactions annotated by the OPTAR holder with Codes "D," "E," or "F" and the required information will be billed-back to the supplying activity by the fleet accounting office. The bill-back of the transactions coded "J" will depend upon the particular circumstances and information provided. Non-receipt of requisitioned material is not a valid reason for the rejection of an expenditure transaction. Code "G" transactions will be corrected locally by the fleet accounting office or billed-back to the supplying activity, as applicable, to the correct funds and benefitting UIC cited.

Step 3--Requisition/OPTAR Log Entries. All unmatched expenditures determined to be valid, and for which unfilled orders have not been recorded, will be posted to the Requisition/OPTAR Log. The entry is to be made to the appropriate cost category group column of the

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Estimated Cost Chargeable section of the Requisition/OPTAR Log and the Balance column reduced accordingly. Unfilled order documents, citing document number, fund code, unit of issue, job order number, quantity, and unfilled order amount identical to the valid expenditure will be prepared and placed in Holding File 1 pending the next OPTAR Document Transmittal Report (NAVCOMPT Form 2156) transmittal sent to CBC Port Hueneme. Unfilled order documents for different fiscal years will be held in the appropriate separate Holding File 1 established by fiscal year and transmitted to the fleet accounting office with the corresponding fiscal year transmittal. Submission of prior fiscal year transmittals is prescribed in par. 4506.

Step 4--Timing and Distribution. The review, validation, and annotations of the Reimbursable Unmatched Expenditure Listing will be completed within 20 days following receipt. The annotated (coded) listing will be mailed to CBC Port Hueneme as soon as the processing is complete. Any correspondence to the CBC concerning the listing will reference the report title and month and year of the report, fiscal year, and cost category group, if applicable.

d. Examples of Reimbursable Unmatched Expenditure Listing Review and Annotation. The following examples describe the listing review and annotation:

DESCRIPTION FOR REIMBURSABLE UNMATCHED  
EXPENDITURE LISTING  
(SEE ILLUSTRATION 4-58)

<u>Requisition Numbers</u>	<u>Description</u>
8310 A108	Requisition/OPTAR Log, outstanding requisition file, and Aged Unfilled Order Listing indicate the Julian date, and the serial number should be 8210 A118. The listing is coded "B" and the appropriate additional data is entered.
8304 A122	Requisition/OPTAR Log, outstanding requisition file, and Aged Unfilled Order Listing indicate the Julian date of the requisition number should be 8311. The listing is coded "B" and the appropriate additional data is entered.

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Requisition  
NumberDescription

8304 A123	Requisition/OPTAR Log indicates that the requisition was never posted. A valid copy of requisitioning document is located in the outstanding (or completed) requisition file. An unfilled order document is prepared and posted to the Requisition/OPTAR Log in accordance with par. 4502. The listing is coded "A" and the appropriate additional data and documentation is provided.
8307 A138	Investigation indicates the requisition originated from this UIC. The listing is coded "G" and the appropriate additional data is provided.
8359 A111	Requisition/OPTAR Log indicates material has been received and material files do not indicate a duplicate shipment. The listing is coded "C" and the appropriate additional data is provided.
8361 A125	Requisition/OPTAR Log indicates material received. Further investigation indicates the transaction was previously recorded as matched on a prior Summary Filled Order/Expenditure Difference Listing. The listing is coded "D" and the appropriate additional data is provided.

## NOTES:

- 1/ Other codes not illustrated would be processed in a similar manner.
- 2/ When annotating the Reimbursable Unmatched Expenditure Listing with the codes provided in subpar. 4508-4c, ensure the additional information and documentation (if any) specified with each coding is forwarded.
- 3/ Ensure that the Requisition/OPTAR Log postings required to be made with certain codings are properly entered.

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## 5. DETAIL FILLED ORDER/EXPENDITURE LISTING

a. General. Routine distribution of the Detail Filled Order/Expenditure Listing to OPTAR holders will not be made. The detail transaction data will be accumulated monthly for each operating target by the fleet accounting office in the format/sequence prescribed in subpar. 4508-5b and retained on microfilm (or other media) for retrieval and viewing/listing, as required by OPTAR holders in accordance with subpar. 4508-5c. When listed (or reproduced), the listing will itemize all matched unfilled orders and expenditures (regardless of differences), and threshold charged expenditures, corrections, and administrative cancellations of below threshold unfilled orders. This represents the complete reconciliation of unfilled orders (obligations) and expenditures for the accounting period performed by the CBC. The data will be listed or held in file at the CBC for review or special submission as required by the headquarters commander/battalions/units, in the format prescribed in subpar. 4508-5b. (see subpar. 4508-6 for the prescribed OPTAR holder review and processing of the Summary Filled Order/Expenditure Difference Listing and subpar. 4508-5c for requesting a particular copy of the Detail Filled Order/Expenditure Listing).

b. Description.

(1) Heading. Information printed in the heading of the Detail Filled Order/Expenditure Listing will contain the title, report symbol, the month and year of the accounting period covered by the report, and the fleet accounting office processing date. The fiscal year, appropriation, expense limitation number, UIC of the operating budget holder, OPTAR holder unit identification code, and, when applicable, the cost category group code will also be shown.

(2) Columnar Data. The column headings on the Detail Filled Order/Expenditure Listing and the detail data listed thereunder are described as follows:

## DOCUMENT NO

UIC JD SN--The complete document number will be shown. For requisitions the service designator code, unit identification code, Julian date, and serial number will be shown. For standard document numbers (e.g., for travel) the service designator code and unit identification code of the benefitting unit followed by the last two digits of the fiscal year, the 2-character document type code (e.g., the letters "TO" for travel orders) and the 5-character serial number will be shown.

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C/A-- Chart of account. This is a coding that has meaning only to the fleet accounting office. It categorizes transactions into such categories as public voucher payments, non-CBC Port Hueneme stock issue, stock issue by CBC Port Hueneme, etc.

R/T-- Record type code. This coding has meaning only to the fleet accounting office.

TL --Transmittal Number. For unfilled orders the transmittal number under which the original unfilled order was submitted via an OPTAR Document Transmittal Report (NAVCOMPT Form 2156).

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FACSO RPT SYM      DETAIL FILLED ORDER/EXPENDITURE LISTING FOR MAY 1991      PAGE 1

FY 91 EL 702F OB 57046 OH R555537 COG1

PROCESSED 91JUN06

DOCUMENT NO	DP	TC	TL NO	VOUCHER	COG	STOCK NUMBER	DATE	JOB ORDER	QTY	AMOUNT	REMARKS
UIC    JD    SN CD			LOT NO	NUMBER		FSN    FIIN		NUMBER			
R55537 2194 1021 53	4	002			1H	2090 3436601		3GH103	1-	100.00CR	CORRECTION
R55537 2194 1021 65	E				1H	2090 3436601		3GH103	1-	200.00CR	CORRECTION
R55537 2194 1021 53	4	002			1H	2090 3436601		3GH103	1	100.00	
										100.00	DIFFERENCE
R55537 2199 1030 53	4	002			1H	2090 3436601		3GH103	4	730.00	
R55537 2199 1030 65	E				1H	2090 3436609		3GH103	4	1,236.00	
										506.00	DIFFERENCE

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Illustration 4-60. Detail Filled Order/Expenditure Listing

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LOT NO--Lot number. A code assigned to identify a lot (group) of transactions to which the printed transaction was a part of.

COG--Cognizance. The cognizance symbol of the material for unfilled orders and Navy Stock Account expenditures.

#### STOCK NUMBER

FSC FIIN--Stock Number. The National Stock Number, National Item Identification Number, or part number for unfilled orders and expenditures. For expenditure documents, the complete number will appear, when available.

DATE--Date. The date the unfilled order or expenditure was last processed by the accounting office given in year, month and day format.

#### JOB ORDER

NUMBER--Job Order Number.

QTY--Quantity. For unfilled orders the quantity ordered or balance remaining after partial cancellation or matching in the fleet accounting office reconciliation process. For expenditures, the quantity expended. In the fleet accounting office processing, the quantity expended must be equal to or greater than the unfilled order quantity to complete the transaction. However, if the original unfilled order was \$100.00 or below, a partial order will not be established. For unfilled orders with an original estimated cost above \$100.00 if a quantity remains after matching with an expenditure, the balance of the quantity remaining is established as a "partial order established."

AMOUNT--Amount. For unfilled orders the original estimated cost or amount remaining after partial cancellation or partial matching in the reconciliation processing. The expended money value for expenditure documents.

REMARKS--Remarks. A column coded by the CBC to indicate and describe the results of the reconciliation process for each transaction.

(3) Remarks Column Coding. The codes used in the Remarks column and their descriptions are as follows:

DIFFERENCE--The adjustment to the value of unfilled orders as a result of the reconciliation process by CBC Port Hueneme. "Debit" (plus value) differences decrease and



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"credit" (minus value) differences increase the available balance of the OPTAR. Examples of transactions resulting in differences are provided in conjunction with the applicable Remarks column coding (e.g., "NO UNF ORDER," "AD CANC," or "CORRECTION"). The most usual transaction resulting in a difference occurs when there is a variance between the money value of an unfilled order submitted by the OPTAR holder and the matching expenditure(s) submitted by the supply or paying activity, as follows:

	Qty	Amt	Remarks
Unfilled Order	1	110.00	
Expenditure	1	108.00	
		2.00 CR	DIFFERENCE

NO UNF ORDER--This "NO UNF ORDER" statement will appear opposite a below threshold expenditure for supplies and equipage material or services which did not match with an unfilled order and was "threshold charged" to the OPTAR holder. The term, DIFFERENCE, and the applicable money value will appear on the next line of the listing following the expenditure, as follows:

	Qty	Amt	Remarks
Expenditure	1	10.00	NO UNF ORDER
		10.00	DIFFERENCE

or

A credit expenditure (either above or below threshold) is recieved from the supply activity for which no unfilled order is on file at the CBC.

	Qty	Amt	Remarks
Expenditure	1	10.00 CR	NO UNF ORDER
		10.00 CR	DIFFERENCE

AD CANC--This administrative cancellation of an unfilled order will occur as a result of any one of the following actions:

1. Administrative cancellation of a below threshold (\$100.00 or under) unfilled order by the OPTAR holder following review of the Aged Unfilled Order Listing (subpar. 4508-3). The CBC will grant credit to the OPTAR holder for annotated

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transactions below threshold for which no expenditure document was received as follows:

	Qty	Amt	Remarks
Unfilled Order	1	10.00	AD CANC
		10.00 CR	DIFFERENCE

2. Adjustment of a credit unfilled order by the CBC. This situation occurs when the value of an above or below threshold regular (supply activity confirmed) cancellation or an administrative cancellation submitted by the OPTAR holder exceeds the value of the original unfilled order, or the CBC does not hold the original unfilled order in file. The transaction will be listed as follows:

	Qty	Amt	Remarks
Unfilled Order	1	10.00 CR	AD CANC
		10.00	DIFFERENCE

3. Completion of the remaining quantity and value of a below threshold unfilled order by the CBC following a partial reconciliation. For unfilled orders with an original estimated cost below threshold in which the expended value is less than the unfilled order quantity, a partial order is not established. Instead, the remainder is administratively cancelled by the CBC and cleared from the file, as follows:

	Qty	Amt	Remarks
Unfilled Order	2	90.00	
Expenditure	1	45.00	
	1	45.00	AD CANC
	1	45.00 CR	DIFFERENCE

CORRECTION--A correction (or reversal) by the CBC of a previously listed transaction, which was rejected by the OPTAR holder during review and processing of the Summary Filled Order/Expenditure Difference Listing in accordance with subpar. 4508-6. The following outlines the steps in the rejection and correction/reversal process:

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Step 1--A Summary Filled Order/Expenditure Difference Listing received by the OPTAR holder contains the following matched transaction:

	Qty	Amt	Remarks
Unfilled Order	1	110.00	
Expenditure	1	215.00	
		105.00	DIFFERENCE

Step 2--The above difference amount represents an additional charge to the OPTAR and, even if known by the OPTAR holder to be incorrect, will be posted to the Requisition/OPTAR Log as a part of the overall difference total printed at the bottom of the Summary Filled Order/ Expenditure Difference Listing; in other words, the OPTAR holder may not adjust but will accept and post the net total difference amount printed at the end of each Summary Filled Order/Expenditure Difference Listing received.

Step 3--In reviewing individual transaction differences of \$100.01 or more printed in the Summary Filled Order/Expenditure Difference Listing, the OPTAR holder determines that the above expenditure amount (\$215.00) is erroneous or excessive (compared with receipt document, latest price supplement, etc.). Accordingly, the original Summary Filled Order/Expenditure Difference Listing will be appropriately coded in accordance with subpar. 4508-6 to reject this charge, and the completely processed listing will be returned to the CBC.

Step 4--Upon receipt of the annotated listing, the CBC will: (1) reverse the matched transaction (1st and 2nd entries in Step 5); (2) reestablish the unfilled order as unmatched (3rd entry in Step 5); (3) credit the difference amount (\$105.00) back to the OPTAR involved (4th entry in Step 5); and (4) initiate action (bill back) with the issuing activity to verify or correct the rejected expenditure.

Step 5--A subsequent Detail Filled Order/Expenditure Listing and Summary Filled Order/Expenditure Difference Listing will show the correction as follows:

	Qty	Amt	Remarks
Unfilled Order	1	110.00 CR	CORRECTION
Expenditure	1	215.00 CR	CORRECTION
(Unfilled Order Reestablish)	1	110.00	
		105.00 CR	DIFFERENCE

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Step 6--No processing action is required of the OPTAR holder for the correction transaction in Step 3, other than to note that the credit difference (when posted to the Requisition/OPTAR Log as a part of the overall difference printed at the end or the Summary Filled Order/Expenditure Difference Listing) offsets the \$105.00 difference charged against the OPTAR from the prior listing. At this point, the original unfilled order in the chargeable amount of \$110.00 is reestablished as unmatched in the records of the CBC and the OPTAR Holder's record has been corrected to reflect the unfilled order as remaining in its original unfilled status and chargeable amount (\$110.00).

PART ORD ESTAB--The code indicating the current establishment of a partial order when an above threshold unfilled order and expenditure match, but the expended quantity is less than the unfilled order quantity (partial shipment). A partial order is established for the remaining unfilled order quantity at the unfilled order money value remaining. Unfilled order quantities coded "C9999" (continuing requisitions) in accordance with subpar. 4502-7 will result in the establishment of partial orders. Remaining quantities and value for originally established below threshold (\$100.00 or below) unfilled orders are administratively completed by the CBC in lieu of establishing a partial order (see AD CANC description). Examples are as follows:

Continuing  
Requisition  
Partial Order  
Established:

	Qty	Amt	Remarks
Unfilled Order	C9999	210.00	
Expenditure	1	100.00	
Expenditure	1	100.00	
Unfilled Order	C9999	10.00	PART ORD ESTAB

Partial Order  
Established:

	Qty	Amt	Remarks
Unfilled Order	2	210.00	
Expenditure	1	105.00	
	1	105.00	PART ORD ESTAB

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NO UNF ORDER--Below threshold (\$100.00 or less) expenditures which did not match with unfilled orders in the first reconciliation attempt and are being "Threshold charged" to the OPTAR holder with differences for the same amounts during the second monthly attempt to match an unfilled order. This procedure will not apply to reimbursable OPTAR transactions. The term, "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure, for example:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Expenditure	1	45.00	NO UNF ORDER
		45.00	DIFFERENCE

VALIDATED--This phrase will be applied to expenditures which were:

1. rejected by the OPTAR holder (or the fleet accounting office);
2. billed-back to the issuing Naval supply activity by the fleet accounting office;
3. investigated by the issuing supply activity and found to be valid charges; and
4. rebilled by the issuing activity with the required documentation supporting the validity of the charges.

These transactions will not be rejected by OPTAR holders processing the listing. The term, "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure, as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Expenditure	2	200.00	VALIDATED
		200.00	DIFFERENCE

UNMATCHED EXP--Above threshold (over \$100.00) expenditures for operation and maintenance material or services or travel transactions of any value (reimbursable OPTAR transactions are excluded) which did not match with an unfilled order during two months of reconciliation attempts and are being "threshold charged" to the OPTAR holder with a difference for the same amount. If the difference amount is \$3,000.00 or greater, the fleet accounting office has researched the transaction or checked the price charged against the ML-N price and found it to be apparently valid. The term, "DIFFERENCE," and the applicable money value will appear on the next

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line of the listing following the expenditure (or expenditures if there is more than one with the same document number), as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Expenditure	1	110.00	UNMATCH EXP
		110.00	DIFFERENCE

(4) Totals. The totals printed at the end of the Detail Filled Order/Expenditure Listing represent the results of the total processing by the CBC for the accounting period. The totals printed at the end of each cost category group and overall totals by OPTAR holder and definitions thereof are as follows:

UNFILLED ORDER--The total money value of all transmitted unfilled orders that have not been cancelled and have not matched with corresponding expenditures for the fiscal year concerned, including partial orders established.

FILLED ORDER--The total money value of the unfilled orders (obligations) that matched with corresponding expenditure, (plus administrative cancellations), for the period. For those transactions coded "PART ORD ESTAB" in the "Remarks" column, only the matched portion of the unfilled order value is included in the total.

DIFFERENCE--The net total money value of all "differences" for the period. The net difference may either be a "debit" amount representing a decrease, or a "credit" amount representing an increase, to the available balance of the OPTAR.

MATCHED EXPEND--The total money value of expenditures that matched with unfilled orders, including threshold charged expenditures, for the period covered by the listing.

UNMATCHED EXPEND--The total money value of all expenditures that have not matched with corresponding unfilled orders and have not been threshold charged.

c. Requests for Listings. Fleet accounting offices will retain transaction data pertaining to each Detail Filled Order/Expenditure Listing in accordance with subpar. 4508-5a on microfilm (or other media) for OPTAR holder review of specific transactions at the fleet accounting office. If an OPTAR holder requirement exists for a copy of the listing for a

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particular accounting period, it can be obtained by letter request to the fleet accounting office. Such requests will be limited to a one-time requirement, since the listing will not be provided on a continuing basis.

## 6. SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING

a. General. The Summary Filled Order/Expenditure Difference Listing (original and one copy for each OPTAR held) is sent by CBC Port Hueneme to OPTAR holders for whom they perform OPTAR accounting. It is produced and distributed monthly for the 2nd through 15th report months and then six times quarterly for the 18th, 21st, 24th, 27th, 30th and 33rd report months. Each Summary Filled Order/Expenditure Difference Listing received will contain the result of the reconciliations performed by the fleet accounting office since the last Summary Filled Order/Expenditure Difference Listing was distributed to the OPTAR holder. The transactions will be printed in document number sequence for each OPTAR on both monthly and quarterly transmittals of this report. OPTAR holders will accept and post to the Requisition/OPTAR Log (NAVCOMPT Form 2155) all differences shown on the Summary Filled Order/Expenditure Difference Listing. After posting the differences, the OPTAR holder will review the listing and annotate transactions considered invalid with the rejection codes. The valid rejections will be reversed with a correction transaction by the CBC and will appear on a later Summary Filled Order/Expenditure Difference Listing. Differences above \$3,000.00 will be manually researched by the accounting office checking the expenditure price against the ML-N price prior to inclusion on the Summary Filled Order/Expenditure Difference Listing and therefore should normally be valid "differences." OPTAR holders should carefully investigate differences above \$3,000.00. Transactions itemized on the listing will be as follows:

(1) Operation and Maintenance Transactions. Only transactions with money value difference of \$100.01 and over will be shown, except that all travel transactions are shown regardless of "difference". These consist of filled orders matched with related expenditure(s) with a computed difference, correction of previously rejected transactions annotated in accordance with subpar. 4508-6d, expenditure(s) which did not match with an unfilled order in two months of reconciliation attempts and are threshold charged to the OPTAR (travel any value, otherwise over \$100.00), cancellations of unfilled orders in excess of the money value of the related unfilled orders on file at the CBC, and credit for "credit" expenditures granted by supply activities. These "credit" expenditures are not to be confused with credits for material turned into store



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which are applied at the operating budget (headquarters commander) level. Additionally, an addendum page is provided listing the below threshold charged expenditure (\$100.00 and less) incurred for the period. These charges are listed for information only and are not subject to rejection. This portion of the listing will be detached by the OPTAR holder and will not be returned to the fleet accounting office.

(2) Reimbursable OPTAR Transactions. Transactions applicable to reimbursable OPTARS will be listed in detail, without regard to the money value of "differences," if any. The totals shown at the end of the listing will include and correspond to all transactions, processed by the CBC for the accounting period, which are completely itemized on the Detail Filled Order/Expenditure Listing described in subpar. 4508-5.

b. Description

(1) Heading. Information printed in the heading of the Summary Filled Order/Expenditure Difference Listing will contain the title, report symbol, the month and year of the accounting period covered by the report, and the CBC process date. The fiscal year, appropriation, expense limitation number, operating budget holder UIC, OPTAR holder unit identification code, and cost category group code (if applicable) will also be shown.

(2) Columnar Data. The column headings of the Summary Filled Order/Expenditure Difference Listing and the detailed data listed thereunder are described as follows:

DOCUMENT NO

UIC JD SN--The complete document number will be shown.

For requisitions, the service designator code, unit identification code, Julian date, and serial number will be shown. For standard document numbers (e.g., for travel) the service designator code and unit identification code of the benefiting unit followed by the last two digits of the fiscal year, the 2-character document type code (e.g., the letters "TO" for travel orders) and the 5-character serial number will be shown.

C/A--Chart of account. This is a coding that has meaning only to the fleet accounting office. It categorizes transactions into such categories as public voucher payments, non-CBC Port Hueneme stock issue, stock issue by CBC Port Hueneme, etc.

R/T--Record type code. This coding has meaning only to the fleet accounting office.

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PROCESS IN ACCORD W/PARA 4508-6 OF NAVSO P-3013 SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LIST  
FOR MAY 1901

01JUN06  
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FACSO RPT SYN/NO. 7300/0508PRO2

FY 01 EL 7027 ON 57046 ON R66686 CCG2

DOCUMENT NO UIC JD SN	C/A	R/T	TL	LOT NO	COG	STOCK NSN	NUMBER FIIN	DATE	JOB ORDER	PART	QTY	AMOUNT	REMARKS
R6668602752000	510	A	221					01/05/26	1NE203	E		1,719.13- 1,719.13	UNMATCHED EXP DIFFERENCE
R6668603082278	510	S	304	DISB				01/05/11	1NE202		1-	50.00-	
R6668603082278	61P	S	304	101120		110450406		01/05/11	1NE202		1	210.75 160.75	DIFFERENCE
R6668610202220	510	S	212	DISB	9A	2610002628653		01/05/15	1NE202		10-	1,040.00-	
R6668610202220	61W	S	212	039502	9A			01/05/15	1NE202		10	1,480.00 420.60	DIFFERENCE
R6668610302240	510	S	212	DISB	9A	2610002628653		01/05/15	1NE202		6-	636.00-	
R6668610302240	61W	S	212	039502	9A			01/05/15	1NE202		6	808.00 252.00	DIFFERENCE
R6668610372309	510	S	212	DISB				01/05/11	1NE202		1-	75.00-	
R6668610372309	61P	S	212	101131		1104441059		01/05/11	1NE202		20	340.60 273.60	DIFFERENCE
R666861086W619	510	S	210	DISB				01/05/21	1NE202		1-	40.00-	
R666861086W619	61P	S	210	101141		110470407		01/05/21	1NE202		1	335.00 275.00	DIFFERENCE

CCG 2	S VALUE	UNFILLED ORDERS	FILLED ORDERS	DIFFERENCE	MATCHED EXPEND	UNMATCHED EXPEND
CCG 2	RECORDS	59,220.39	11,505.86	1,975.39	13,561.25	2,935.03
		627	314		308	9

THE "DIFFERENCE" AMT INCLUDES UNLISTED "THRESHOLD CHARGES" OF \$160.53

Illustration 4-61. Summary Filled Order/Expenditure Difference Listing.

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TL NO--Transmittal Number. For unfilled orders the transmittal number under which the original unfilled order was submitted via a OPTAR Document Transmittal Report (NAVCOMPT Form 2156). Pacific Fleet units assign the CCGC as the first character of the TL NO.

LOT NO--Lot number. A code assigned to identify a specific group or lot of transactions.

COG--Cognizance. The cognizance symbol of the material for unfilled orders and Navy Stock Account expenditures.

#### STOCK NUMBER

FSC FIIN--Stock Number. The National Stock Number, National Item Identification Number, or part number for unfilled orders and expenditures. For expenditure documents, the complete number will appear, when available.

DATE--Date. The date the unfilled order or expenditure was last processed by the fleet accounting office.

#### JOB ORDER

NUMBER--Job Order Number.

QTY--Quantity. For unfilled orders the quantity ordered or balance remaining after partial cancellation or matching in the reconciliation process. For expenditures the quantity expended. In the fleet accounting office processing, the quantity expended must be equal to or greater than the unfilled order quantity to complete the transaction. However, if the original unfilled order was or below \$100.00, a partial order will not be established. For unfilled orders with an original estimated cost above \$100.00 if a quantity remains after matching with an expenditure, the balance of the quantity remaining is established as a "partial order established."

AMOUNT--Amount. For unfilled orders the original estimated cost or amount remaining after partial cancellation or matching in fleet accounting office reconciliation processing. The expended money value for expenditure documents.

(3) Remarks Column Coding. The codes used in the Remarks column and their descriptions are as follows:

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DIFFERENCE--The adjustment (only adjustments of \$100.01 and over are shown, except for travel transactions) to the value of unfilled orders as a result of the reconciliation process. "Debit" (plus value) differences decrease and "credit" (minus value) differences increase the available balance of the OPTAR. Examples of transactions resulting in differences are provided in conjunction with the applicable Remarks column coding (e.g., "UNMATCH EXP," "AD CANC," or "CORRECTION"). The most usual transaction resulting in a difference occurs when there is a variance between the money value of an unfilled order (obligation) submitted by the OPTAR holder and the matching expenditure(s) submitted by the supplying activity, as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	1	100.00	
Expenditure	1	200.00	
		100.00	DIFFERENCE

CORRECTION--A correction or reversal by the CBC of a previous transaction rejected by the OPTAR holder in accordance with subpar. 4508-6. The transaction will be listed as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	1	100.00 CR	CORRECTION
Expenditure	1	200.00 CR	CORRECTION
(Unfilled Order Reestablished)	1	100.00	
		100.00 CR	DIFFERENCE

AD CANC--Adjusted value of an above threshold (\$100.01 or over) unfilled order when the value of a regular (supply activity confirmed) or administrative cancellation submitted by the OPTAR holder exceeds the value of the original unfilled order, or the CBC does not hold the original unfilled order on file. The transaction will be listed as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Unfilled Order	1	100.00 CR	AD CANC
(Adjustment)		100.00	DIFFERENCE

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NO UNF ORDER--Below threshold (\$100.00 or less) expenditure(s) which did not match with an unfilled order in two months of reconciliation attempts and are being threshold charged (or credited) to the OPTAR holder with a difference for the same amount. This procedure does not apply to reimbursable OPTAR transactions. For travel transactions the unmatched expenditure will be printed in the body of the listing for review and validation, but all other categories of expenditures will be printed only in the "Threshold Charges" addendum. Travel advances and liquidation of travel advances (which cite transaction type code 1K) are processed in a separate outstanding travel advances subsystem and thus will never appear on the Summary Filled Order/Expenditure Difference Listing. The term, "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure, as follows:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Expenditure	1	95.00	NO UNF ORDER
		95.00	DIFFERENCE

or

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Expenditure	10	90.00 CR	NO UNF ORDER
		90.00 CR	DIFFERENCE

VALIDATED--This phrase will be applied to expenditures which were:

1. rejected by the OPTAR holder (or the fleet accounting office);
2. billed-back to the issuing Naval supply activity by the fleet accounting office;
3. investigated by the issuing supply activity and found to be valid charges; and
4. rebilled by the issuing activity with the required documentation supporting the validity of the charges.

These transactions will not be rejected by OPTAR holders processing the listing. The term, "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure, for example:

	<u>Qty</u>	<u>Amt</u>	<u>Remarks</u>
Expenditure	2	200.00	VALIDATED
		200.00	DIFFERENCE

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UNMATCH EXP--Above threshold (over \$100.00) expenditures for operating and maintenance material or services or travel of any value (reimbursable OPTAR transactions are excluded) which did not match with an unfilled order in two months of reconciliation attempts and are being "threshold charged" to the OPTAR holder with a difference for the same amount. If the difference amount is \$3,000.00 or greater, the fleet accounting office has researched the transaction e.g. checked the price of the expenditure against the ML-N price and found it to be apparently valid. The term "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure (or expenditures if there are more than one with the same document number), as follows:

	Qty	Amt	Remarks
Expenditure	1	110.00	UNMATCH EXP
		110.00	DIFFERENCE

PART ORD ESTAB--The code indicating the establishment of a partial order when an "above threshold" unfilled order and expenditure match, but the expended quantity is less than the unfilled order quantity. A partial order is established for the unfilled order money value remaining if any. Partial orders will not be established for unfilled orders with an original value less than \$100.01. Rather, the CBC will administratively cancel the remaining quantity and money value, and will list the remaining money value as a credit to the OPTAR. However, the OPTAR holder will continue to treat the partial unfilled quantity as a valid "due" until material is actually received. Upon receipt by the CBC of the expenditure for the remaining quantity, it will be threshold charged to the OPTAR in the same manner as for other "below threshold" unmatched expenditures, and the transaction will be listed in the next Detail Filled Order/Expenditure Listing with the amount being included in the difference totals of the Summary Filled Order/Expenditure Difference Listing.

(4) Totals. The totals printed at the end of the Summary Filled Order/Expenditure Difference Listing will not normally agree with the total value of the line item transactions listed thereon. The listing totals represent the total processing for the accounting period. Only those transactions requiring review by the OPTAR holder are listed. The totals printed for each cost category group code and overall by OPTAR holder and definitions thereof are as follows:

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UNFILLED ORDER--The total money value of all transmitted unfilled orders (obligations) that have not been cancelled and have not matched with corresponding expenditures, including partial orders established.

FILLED ORDER--The total money value of the unfilled orders that matched with corresponding expenditures for the period covered by the listing. For those transactions coded "PART ORD ESTAB" in the Remarks column, only the matched portion of the unfilled order value is included in this total. An amount equal to the value of administrative cancellations are included, when applicable to the OPTAR.

DIFFERENCE--The net total value of all "differences" for the period. The difference may be either a "debit" (plus) amount, representing an underestimated, or a "credit" (minus) amount, representing an over-estimated unfilled order amount. Adjustment to the OPTAR balance for a difference determined to be invalid or erroneous will be made only when these corrections are included in the net total difference amount in a subsequent Summary Filled Order/Expenditure Difference Listing (see subpar. 4508-6c).

MATCHED EXPEND--The total money value of expenditures that matched with corresponding unfilled orders and "threshold charged" expenditures for the period covered by the listing.

UNMATCHED EXPEND--The total money value of all expenditures that have not matched with corresponding unfilled orders and have not been threshold charged to the OPTAR.

c. Processing the Difference Totals. Upon receipt of the Summary Filled Order/Expenditure Difference Listing, detailing differences of \$100.01 and over, the OPTAR holder will record all difference amount totals to the Requisition/OPTAR Log (NAVCOMPT Form 2155). The OPTAR holder will enter the total net difference amount by OPTAR to the last column of the Difference section of the applicable Requisition/OPTAR Log (NAVCOMPT Form 2155). Credit differences will be entered as "minus" amounts with corresponding increases to the Balance column. Debit differences will be entered as "plus" amounts



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with corresponding decreases to the Balance column. All difference amounts will be accepted as printed on the listing and recorded to the Requisition/OPTAR Log (NAVCOMPT Form 2155). Adjustment for any transaction annotated as invalid by the OPTAR holder is authorized only after corrected by the CBC on a subsequent listing.

d. Non-Aviation Depot Level Repairable (Non-AVDLR, Aviation Depot Level Repairable (AVDLR), or General Purpose Electronic Test Equipment (GPETE) Carcass Charge Special Processing Procedures. When non-aviation depot level repairable (Non-AVDLR), aviation depot level repairable (AVDLR), or general purpose electronic test equipment (GPETE) material is requisitioned with an advice code which advises that the requisitioner is turning a carcass into the supply system, a lower (net) price is charged for the item. However, if the carcass tracking system identifies that the carcass has not been turned in within the allotted time, the requisitioner is sent a BK1 MTR shipment follow-up requesting status of the carcass turn-in. If an appropriate BK2 follow up response is not sent back to SPCC or (ASO), then SPCC (or ASO) advises (by a BK3 additional billing notification) that the carcass value will be charged to the requisitioners' funds. When the fleet accounting office receives the carcass charge, it will be threshold charged to the OPTAR and included in the next Summary Filled Order/Expenditure Difference Listing regardless of the value of the difference. These carcass charges are identified by the word "CARCASS" printed in the remarks above the "DIFFERENCE" phrase. Unlike all other transactions appearing on this listing, errors or requests for correction will not be sent to the fleet accounting office as described in subpar. e below. If the carcass was (or will be) turned in for repair, the erroneous charges (with the "CARCASS" word shown in the remarks column) should be challenged by sending a message to SPCC, Code 344 or ASO with the following information applicable:

(1) A BK2 follow up response appropriate to the status of the carcass turn-in, with emphasis on the correct turn-in and transshipment activity UICs (if applicable), ATAC Hubs/NODES, date of shipment or estimated shipment, and the appropriate response code. See P-485, par. 5095).

(2) An explanation for the failure to respond, or delay in responding to the BK1 MTR shipment follow-up received from SPCC or ASO.

When the requisitioner is billed for a carcass value but notifies SPCC or ASO that the carcass turned in, or is being turned in, BK4 billing reversal will be sent to the requisitioner advising that credit will be granted to reverse the carcass charge. When the fleet accounting office receives this credit it will be included

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in the next Summary Filled Order/Expenditure Difference Listing with the same remarks phrases as the original carcass charge, but this time with a credit difference.

e. Review and Processing of Listing. After posting all difference amounts to the Requisition/OPTAR Log (NAVCOMPT Form 2155), the OPTAR holder will then review each line item to verify the validity of the transaction. (NOTE: The expenditures listed on the "THRESHOLD CHARGES" addendum portion of the report (amounts of \$100.00 and less) are listed for information only (e.g. for potential internal control or waste fraud and abuse control purposes) and their validity will be accepted without challenge by the OPTAR holder.) For each matched transaction grouping on the listing, the unfilled order is printed, followed by the matched expenditure(s) and "difference." When multiple expenditures apply to a single unfilled order, each related matched expenditure will be listed. However, when an unfilled order is adjusted by amendment or partial cancellation, only the summarized net result (listed as a single line item) for the unfilled order will be shown. The following factors will be considered in reviewing the validity of the transactions:

1. charges will not be considered as over or under stated unless the material has been received. Nonreceipt of material will be subject to normal follow-up with the supply activity and will not be a valid reason for annotation (rejection) of the transaction;
2. receipt of substitute and duplicate shipments are valid charges;
3. supply activities bill at the latest price change information. The unit prices for material issues from Army, Air Force, and Defense Logistics Agency activities may vary considerably from Navy Stock Account unit prices. Packing, transportation, postage, and discounts will result in price variances for receipts from commercial purchases. Unit prices and additional cost data on receipt documents will be checked prior to annotating the related matched expenditures;
4. whether advance adjustments have been taken in accordance with subpar. 4504-6a; and
5. whether cancellation action was valid and/or at a value in excess of the original unfilled order. Adjustment of above threshold cancellation for which no unfilled order is on file in the CBC or a cancellation which exceeds the unfilled

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order in file causes "credit unfilled orders."  
 The CBC administratively cancels and charges the OPTAR holder with a debit difference which will offset for the fact that the OPTAR holder had previously increased the OPTAR balance for an invalid and/or excessive cancellation.

When a transaction has been determined to be invalid, the following steps will be performed to advise the CBC of the correction action required.

Step 1--Identifying Invalid Transactions. Circle the "difference" amounts in the "Amount" column for the applicable transactions.

Step 2--Coding Invalid Transactions. Annotate in the "Remarks" column opposite the circled (challenged) transaction one of the following codes coupled with the additional information which is indicated in parentheses "(\_\_\_\_)":

<u>CODE</u>	<u>DESCRIPTION</u>
Code A	"Duplicate charge; material received from ( <u>UIC of the activity</u> ); quantity ( <u>QTY</u> ____), amount (\$____), on ( <u>Julian date</u> ).". No duplicate shipment nor supply status indicating additional shipment received.
Code B	"Wrong price. Copy of receipt document enclosed, which cites issue activity, quantity, and unit price."
Code C	"Expenditure should be charged to unfilled order ( <u>document number</u> ) in the amount of (\$____); unfilled order transmitted on OPTAR Document Transmittal Report No. (TL#____)."
Code D	"Erroneous charge; should be (provide fund code, unit identification code, and job order number, if known)." (see Appendix II for applicable fund code).
Code E	"Advance adjustment taken in accordance with subpar. 4504-6a and transmitted on OPTAR Document Transmittal Report No. (TL#____)."

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PROCESS IN ACCORD W/PARA 4508-6 OF NAVDO P-3013 SUMMARY FILLED ORDER, EXPENDITURE DIFFERENCE LIST  
FOR MAY 1991

FACSO RPT SWH/MO. 7300/0304PRO3

PT 91 EL 7027 OD 57046 ON R46406 CCG3

DOCUMENT NO  
UIC JD SW C/A R/T TL LOT NO COG STOCK NUMBER DATE JOB ORDER PART QTY AMOUNT REMARKS

R4640602752000	510	A	221					9/05/91	1RE203	E		1,710.13- 1,710.13	UNMATCHED EXP DIFFERENCE
R4640603002270	510	S	204	D100				9/05/91	1RE203		1-	50.60-	
R4640603002270	61P	S	204	ID1120		110450406		9/05/91	1RE203		1	210.75 140.75	DIFFERENCE
R4640610202220	510	S	212	D100	9A	2610002620653		9/05/91	1RE203		10-	1,040.00-	
R4640610202220	61W	S	212	039503	9A			9/05/91	1RE203		10	1,400.00 420.00	DIFFERENCE
R4640610302240	510	S	212	D100	9A	2610002620653		9/05/91	1RE203		6-	436.00-	
R4640610302240	61W	S	212	039503	9A			9/05/91	1RE203		6	800.00 242.00	DIFFERENCE
R4640610372300	510	S	213	D100				9/05/91	1RE203		1-	75.00-	
R4640610372300	61P	S	213	ID1121		1104441050		9/05/91	1RE203		20	540.60 273.60	DIFFERENCE
R4640610060610	510	S	210	D100				9/05/91	1RE203		1-	60.00-	
R4640610060610	61P	S	210	ID1141		110470407		9/05/91	1RE203		1	235.00 275.00	DIFFERENCE

UNFILLED ORDERS    FILLED ORDERS    DIFFERENCE    MATCHED EXPEND    UNMATCHED EXPEND

CCO 3    6 VALUE    59,230.39    11,505.06    1,975.39    13,561.25    2,935.03

CCO 3    RECORDS    637    314    305    0

THE "DIFFERENCE" AMT INCLUDES UNLISTED "THRESHOLD CHARGES" OF    0169.53

NAVCOMPT FORM 3100 (REV. 5-78)  
BN 6104 100-0001

REQUISITION/OPTAR LOG

DATE OF SUBMITTAL: 1991  
REQUISITION NUMBER: R 66686 VMCBS L.R.  
PAGE NO. 4

STOCK NUMBER	DESCRIPTION	PRI	SUPP. ADDRESS OR DEPT.	QTY ON ORDER	DATE ON ORDER	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE	DIFFERENCE	BALANCE	REMARKS
							02			02

7/90    SUMMARY    1991    57357

Illustration 4-62. Posting the Summary Filled Order Expenditure Difference Listing "DIFFERENCE" totals to the Requisition/OPTAR Log.

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<u>CODE</u>	<u>DESCRIPTION</u>
Code F	"AD CANC of credit unfilled order considered invalid. Debit unfilled order for (\$____) transmitted on OPTAR Document Transmittal Report No. (TL#____)."
Code G	"Material not requisitioned; material not received; supply status indicating future shipment not received." (Check Requisition/OPTAR Log for erroneous or transposed Julian date or serial number prior to citing this code).
Code H	"Confirmed supply cancellation received from (UIC of the activity) for quantity (QTY____), amount (\$____), dated (____). Material not received. Confirmed cancellation document (or list) transmitted on TL (TL#____)."
Code I	"Above threshold charged expenditure" labeled "UNMATCH EXP" cites an erroneous/transposed Julian date/serial number. An administrative cancellation of the corresponding unfilled order has been placed in Holding File 2.
Code J	"Other (explain fully with complete information)." (If space on the listing is inadequate, explain fully on an attached sheet of paper with references to the particular line item document numbers.)
Code K	Requisitioner challenges this BK3 non-aviation/aviation NRFI DLR carcass charge. A BK2 has been/is being sent to the appropriate Inventory Control Point for action. If appropriate, the Inventory Control Point will grant reversal sending requisitioner BK4 advice and the CBC a credit expenditure for the same amount of the charge. CBC is to take no action until the credit expenditure is received.

The following are challenge codes for OPTAR holders to use when reviewing travel transactions on the Summary Filled Order/Expenditure Difference Listing (SFOEDL):

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<u>CODE</u>	<u>DESCRIPTION</u>
Code L	" <u>Duplicate Charge.</u> The travel Standard Document Number Control Log and retained copies of the SFOEDL indicates that a like expenditure with the same DOV and money has already appeared on a previous SFOEDL."
Code M	" <u>Wrong Price.</u> The travel Standard Document Number Control Log and final claim indicates a difference amount paid than shown on the SFOEDL."
Code N	" <u>Wrong SDN.</u> Travel OPTAR records indicate that the Standard Document Number (TANGO) appearing on the SFOEDL should read: (____)."
Code O	" <u>Wrong TTC Code:</u> 1K not 2D. Expenditure listed on the SFOEDL should have been a travel advance instead of a Final Payment."
Code P	" <u>Erroneous AD CANC.</u> This travel transaction was obligated in Transmittal: TL #(____)."
Code Q	" <u>Erroneous Charge.</u> No record of this Standard Document Number (TANGO) or voucher. Attempts to match it with local records have failed. It is considered an erroneous charge to this OPTAR. Forward a copy of the voucher for further research."
Code R	" <u>Wrong Fiscal Year.</u> OPTAR records indicate the travel expenditure appearing on the SFOEDL should have been charged to FY (____)."
Code S	" <u>Wrong Fund Code:</u> TR/MTA. OPTAR travel records indicate charge for TR/MTA should have been against fund code: (____)."

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CODEDESCRIPTION

Code T

"Other Travel. A detailed explanation is contained following the "T" code on the SFOEDL (or a separate attached paper). Copies of supporting documents are attached if they are available."

Transactions annotated by the OPTAR holder with Codes "A," "B," "G," or "H" and the required information or documentation provided will be billed-back to the supplying activity by the fleet accounting office. The bill-back of the transactions coded "J" will depend upon the particular circumstances and information provided. Non-receipt of requisitioned material is not a valid reason for the rejection of a transaction.

Step 3--Timing and Distribution. The processing, review, and validation will be completed within 10 days following receipt. The statement "Processed and Posted" will be recorded adjacent to the difference totals on the listing. The original listing will be mailed to CBC Port Hueneme as soon as the processing is complete. The duplicate copy of the listing, with complete annotation, will be filed for future reference. The processed original Summary Filled Order/Expenditure Difference Listing is no longer included in the OPTAR Document Transmittal Report (NAVCOMPT Form 2156). The fleet accounting office will report corrections of invalid charges on subsequent Summary Filled Order/Expenditure Difference Listings. Any correspondence to the fleet accounting office concerning the listing will reference the title, or abbreviated title (i.e. SFOEDL) the month and year of the report, fiscal year, and, if applicable, cost category group.

f. Examples of Summary Filled Order/Expenditure Difference Listing. The following examples and illustrations describe the Summary Filled Order/Expenditure Difference Listing review and annotation.



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PROCESS IN ACCORD W/PARA 4508-6 OF NAVSO P-3013 SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LIST  
FOR MAY 1981

81JUN86

FACSO RPT SYM/NO. 7300/0508PRO2

PAGE 346

FY 81 EL 702F OB 57046 OH R66686 CCG2

DOCUMENT NO UIC JD SN	C/A	R/T	TL	LOT NO	COG	STOCK NSN	NUMBER PIIN	DATE	JOB ORDER	PART	QTY	AMOUNT	REMARKS
R6668602752000	510	A	221					81/05/26	1HE203	K		1,719.13- 1,719.13	UNMATCHED EXP DIFFERENCE
P6668603082278	510	5	204	DISB				81/05/11	1HE202		1-	50.00-	
R6668603082278	61P	5	204	ID1128		110450406		81/05/11	1HE202		1	210.75 160.75	DIFFERENCE
P6668610282220	510	5	212	DISB	9A	2610002628653		81/05/15	1HE202		10-	1,060.00-	
R6668610282220	61W	5	212	039582	9A			81/05/15	1HE202		10	1,480.00 420.00	CODE B DIFFERENCE
R6668610302248	510	5	212	DISB	9A	2610002628653		81/05/15	1HE202		6-	636.00-	
R6668610302248	61W	5	212	039582	9A			81/05/15	1HE202		6	888.00 252.00	DIFFERENCE
R6668610372309	510	5	213	DISB				81/05/11	1HE202		1-	75.00-	
R6668610372309	61P	5	213	101131		1104441059		81/05/11	1HE202		20	348.60 273.60	DIFFERENCE
R666861066W619	510	5	218	DISB				81/05/21	1HE202		1-	60.00-	CODE C (R666861086 W67)
R666861086W619	61P	5	218	101141		110470407		81/05/21	1HE202		1	335.00 275.00	(R666861086 W67) DIFFERENCE

	UNFILLED ORDERS	FILLED ORDERS	DIFFERENCE	MATCHED EXPEND	UNMATCHED EXPEND
CCG 2 \$ VALUE	59,228.39	11,585.86	1,975.39	13,561.25	2,535.03
CCG 2 RECORDS	627	314		305	9

THE "DIFFERENCE" AMT INCLUDES UNLISTED "THRESHOLD CHARGES" OF \$169.53

Illustration 4-63. A sample Summary Filled Order/Expenditure Difference Listing.

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DESCRIPTION OF SUMMARY FILLED ORDER/EXPENDITURE  
DIFFERENCE LISTING EXAMPLE AND PROCESSING

<u>Requisition Number</u>	<u>Description</u>
8033 2469	Requisition/OPTAR Log and the completed requisition file indicate that this unmatched expenditure being threshold charged with a positive difference was actually an; item requisitioned with a Julian date and serial number of 8033 2467. The item was received. Accordingly, the OPTAR holder annotates the transaction with "CODE I" and prepared an administrative cancellation of the corresponding unfilled order and places it in File 2 for submission to CBC Port Hueneme. This cancellation brings the OPTAR holder's OPTAR balance to the correct amount and when the monthly CB OPTAR Status Report is received and processed at CBC Port Hueneme the general ledger accounts and financial reports will be correct and up to date.
8117 2689	The Requisition/OPTAR Log, the completed requisition file, and the receipt document shows that the price should be \$40.00 each instead of the \$211.50 being charged. The latest version of the ML-N also shows a unit cost of \$40.00. The transaction is annotated with "CODE B" to notify the fleet accounting office to request a price adjustment or to do a billback as appropriate.
8179 2059	The Requisition/OPTAR Log, the completed requisition file, and the receipt document shows that the price should be \$200.00 each instead of the \$307.95 being charged. The latest version of the ML-N also shows a unit cost of \$200.00. The transaction is annotated with "CODE B" to notify the fleet accounting office to request a price adjustment or to do a billback as appropriate. The OPTAR holder will not get his OPTAR corrected for this type of error unless or until the fleet accounting office does a billback or gets a price adjustment and processes this on a subsequent Summary Filled Order/Expenditure Difference Listing.

4510-0

**NOTE THE FOLLOWING:**

1. Other codes not illustrated would be processed in a similar manner.
2. When annotating the Summary Filled Order/Expenditure Difference Listing with the codes provided in subpar. 4508-6d, ensure the additional information and documentation (if any) specified with each coding is forwarded.
3. OPTAR holders should investigate thoroughly before rejecting differences of \$3,000.00 or greater for these expenditures were validated by the fleet accounting office prior to being listed.
4. Ensure that the differences as stated are accepted as posted to the Requisition/OPTAR Log and that the notation "Processed and Posted" and the signature of the party that performed the processing is always entered on the bottom of the listing.

**4509 REIMBURSABLE OPTAR ACCOUNTING**

Battalions/units performing reimbursable work or providing reimbursable services will receive a separately identified OPTAR(s) for this purpose. The procedures prescribed in pars. 4200 and 4406 generally will apply, except that the construction battalion center may establish separate job order numbers vice (or in addition to) reimbursable control codes to report and accumulate the related data. The reimbursable control code is not required to be the Reimbursable Work Order (RWO) number in the CBC Port Hueneme accounting system.

**4510 SPECIAL TRAVEL TRANSACTION REPORTS**

The special travel transaction reports prescribed in par. 4111 are to be prepared by Naval Construction Battalion Center, Port Hueneme for the claimants, operating budget holders, travel OPTAR holders, operating force units and others having their accounting performed in accordance with this Handbook. The procedures, instructions and requirements contained in par. 4111 concerning the Commanding Officer of the traveler/the benefitting UIC unit or command, the travel OPTAR holder, the operating budget holder and the major claimant, apply to the Naval Mobile Construction Forces, the Naval Support Forces, Antarctica, and the Reserve Naval Construction Force operating under the provisions of this Handbook.

# FINANCIAL MANAGEMENT OF RESOURCES (OPERATING FORCES)

## CHAPTER 5

### INVENTORY AND PROPERTY ACCOUNTING

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PAR.

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5003    END USE FINANCIAL INVENTORY REPORTS  
         (INVENTORY ACCOUNT 55000).....5-35

## CHAPTER 5

### INVENTORY AND PROPERTY ACCOUNTING

#### 5000 GENERAL

The following publications are referenced for those ships, aviation units or other commands operating under the provisions of this handbook that are assigned Navy Stock Account Inventory:

(1) Shipboard Uniform Automated Data Processing Systems (SUADPS)-207 and SUADPS-AV(207) Executive Handbook (NAVSUP P-534)

(2) Shipboard Uniform Automated Data Processing Systems Financial Management Procedures for SUADPS-207 and SUADPS-AV(207) Activities (NAVSUP P-540)

(3) Shipboard Uniform Automated Data Processing System-Aviation (207) Support Procedures (NAVSUP P-519)

(4) Shipboard Uniform Automated Data Processing System-207 Support Procedures (NAVSUP P-522)

(5) NAVSUP Instruction 4443.7B SUP 04142B subj: Uniform Transaction and Documentation Procedures for Special Accounting Class (SAC) 224 Material 25 March 1980

(6) Underway Replenishment (UNREP) Procedures Manual

(7) High Priority (HI-PRI) Requisition Monitoring System Procedures Manual

(8) FIANA (File Analyzer and Report Generator) Manual (NAVSUP P-524)

(9) Automated SNAP I Supply Procedures Volume II Financial Management (NAVSUP P-567)

(10) SNAP II Supply and Financial Management (SFM) Procedures

Also see paragraph 5003 of this handbook for Navy Stock Account bulk petroleum cargo and bunker fuel procedures.

5001

## 5001 ANNUAL END USE FINANCIAL INVENTORY REPORT

1. GENERAL. It is necessary that Navy Accounting and Finance Center receive information on the dollar value of shipboard end use inventory as of the end of each fiscal year in order to satisfy higher level reporting requirements and to prepare the Navy's Statement of Financial Condition. This paragraph prescribes how this data is to be received from the various applicable activities and commands.
2. SHIPS PARTS CONTROL CENTER. Navy Ships Parts Control Center will annually produce a mechanized report based upon their data base of Coordinated Shipboard Allowance List (COSAL) data. This report will give the dollar value of end use inventory by Navy Stock Account and Appropriation Purchases Account type categories identified by ship name, ship type/hull, and ship class all arrayed by and with totals given by applicable type commander. This report will be prepared at the end of each September. The report should be sent to Navy Accounting and Finance Center, Code NAFC-541, Washington DC 20376-5001 with a copy to the applicable fleet commander (CINCLANTFLT Code N4214 or CINCPACFLT, Code 4114); and each type commander will be provided a copy of his portion of the report. The report should be received by the recipients by 15 October each year.
3. INACTIVE SHIP MAINTENANCE FACILITIES. Each of the various Naval Inactive Ship Maintenance Facilities will submit an annual end use financial inventory report in letter form to Navy Accounting and Finance Center, Code NAFC-541, Navy Department, Washington, DC 20376-5001 stating the dollar value of end use inventory for inactive ships under their control (see illustration 5-1). This report will give the dollar values by NSA category, by APA type category and overall total and will be submitted to be received by 15 October of each year.
4. FAADCPAC AND COMNAVAIRLANT. Each month Fleet Accounting and Disbursing Center U.S. Pacific Fleet and Commander Naval Air Force, U.S. Atlantic Fleet receive end use Financial Inventory Reports (End Use Inventory Account 55000) from NSA funded ships, Marine Aviation Logistics Squadrons, Marine Air Groups, Air Stations, etc. that hold depot level repairable end use inventory in End Use Inventory Account 55000. See paragraph 5003. Each year the Fleet Accounting and Disbursing Center U.S. Pacific Fleet and Commander Naval Air Force, U.S. Atlantic Fleet will summarize the total dollar amounts in their respective fleet



5001-3

4400  
Ser 4X/1024  
10 Oct 1990

**From:** Director  
Naval Sea Systems Command Detachment  
Naval Inactive Ship Maintenance  
Facility  
Portsmouth, VA 23709-5000

**To:** Navy Accounting and Finance Center  
Operating Forces Accounting  
Code NAFC-541  
Navy Department  
Washington, DC 20376-5001-3

**Subj:** ANNUAL END USE FINANCIAL INVENTORY REPORT

**Ref:** (a) Financial Management of Resources (Operating Forces)  
(NAVSO P-3013), par. 5001

1. In accordance with reference (a) the value of the end use inventory for inactive ships at this activity for fiscal year 1989 reporting is as follows:

a. NSA category:	\$	X,XXX,XXX.XX
b. APA type category:	\$	XX,XXX,XXX.XX
c. TOTAL:	\$	<u>XX,XXX,XXX.XX</u>

James Jones  
By direction

Illustration 5-1

5001-4

7300  
FAA210  
10 Oct 1990

From: Commanding Officer  
Fleet Accounting and Disbursing  
Center, U.S. Pacific Fleet

To: Navy Accounting and Finance Center  
Operating Forces Accounting  
Code NAFC-541  
Navy Department  
Washington, DC 20376-5001

Subj: ANNUAL END USE FINANCIAL INVENTORY REPORT

Ref: (a) Financial Management of Resources (Operating Forces)  
NAVSO P-3013), par. 5001-4

1. In accordance with reference (a) the total value of end use inventory consolidated from the Financial Inventory Report (End-Use Inventory Account 55000) received for SAC 207 NSA submitters (e.g. ships and MALS/MAGs) and SAC 200 NSA submitters (e.g. Naval Air Stations) is \$ XXX,XXX,XXX.XX. This amount is based upon the latest available monthly Financial Inventory Reports.

Fred Smith  
By direction

Illustration 5-2

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from Financial Inventory Reports and send the summarized total amount to Navy Accounting and Finance Center, Code NAFC-541, Washington, DC 20376-5001 by letter report (See illustration 5-2). This letter report should be sent to be received by 15 October of each year using the latest available Financial Inventory Reports.

5. FLEET COMMANDERS. The total dollar value of end use Appropriation Purchase Account type inventory carried by ships and units of CINCLANTFLT and CINCPACFLT operating under various versions of SUADPS will be reported annually by the fleet commander. This letter report will give the total dollar value applicable to the fleet and will be submitted to Navy Accounting and Finance Center, Code NAFC-541, Washington DC 20376-5001 in time to be received by 15 October of each year.

6. NSA INVENTORY. The values of inventories carried in Navy Stock Account by Special Accounting Class 207 stock funded ships, MALSS/MAGs, etc. will be obtained through the regular reporting channels and procedures and are therefore excluded from these special once a year end use inventory reporting procedures.

#### 5002 FINANCIAL INVENTORY ACCOUNTING FOR BULK FUEL ON FLEET OILERS

This paragraph may be removed and used as operating inventory accounting and reporting procedures for bulk fuel transactions.

1. GENERAL. This paragraph provides direction to those personnel who maintain accountability for bulk fuel on Fleet oilers and includes information on the proper documents for requisitioning and transferring fuel and instructions on completing these documents. End use ships should refer to CINCLANTFLT/CINCPACFLT Instruction 4026.1 (to be published in FY90) for fuel guidance. The following topics are addressed in this section:

- Sources of Fuel
- Preparation of Requisition Documents
- Accounting Data for Receipts
- Accounting Data for Issues/Off-loads
- Accounting Data for Barge Demurrage
- Receipt Procedures
- Issue Procedures
- Contaminated Fuel Procedures
- Offload Procedures for Overhauls
- Survey Procedures
- Reporting Requirements

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## 2. SOURCES OF FUEL.

a. A network of petroleum storage depots has been established around the world to support U.S. military requirements. The products located at these terminals are owned by the Defense Fuel Supply Center (DFSC), and include war reserves and operating stocks. Navy ships will generally receive fuel from depots in one of the following categories:

(1) Government-Owned/Government Operated (GOGO). These are owned by the U.S. Government and operated by one of the U.S. Military Services. These include Naval supply centers and depots, Navy fuel terminals and detachments.

(2) Government-Owned/Contractor-Operated (GOCO). These terminals are owned by the U.S. Government but are operated by commercial companies under contract to DFSC or a Military Service.

(3) Contractor-Owned/Contractor-Operated (COCO). Contractors own and operate these terminals and provide storage and terminal services to DFSC.

(4) Foreign Government. Overseas terminals owned and operated by a foreign government.

(5) World Treaty Organization. Some terminals in foreign countries are used in support of the U.S. Government as a member of a world treaty organization. These terminals are operated by the host country under an agreement between that country and the U.S. military and the Treaty Organization.

b. The following are customary sources of fuel for U.S. Navy oilers:

- (1) Naval shore activities, fuel depots and annexes,
- (2) Foreign and domestic commercial fuel depots under FSC contract,
- (3) Commercial contracts administered by DFSC or local Navy activities,
- (4) Shore installations of other Service agencies,
- (5) MSC tankers, and
- (6) Other Navy oilers.

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c. The following are other sources which may be used if customary sources of fuel are not available.

- (1) Foreign countries with which the U.S. has fuel exchange agreements;
- (2) U.S. commercial ships;
- (3) Foreign Naval ships and shore establishments, including those with which the U.S. has fuel exchange agreements;
- (4) Foreign commercial ships; and
- (5) Foreign commercial shore establishments not under DFSC or local Navy contracts.

d. Contracting Limitations. CONTRACT LIMITATIONS OF NAVSUP P-560 APPLY TO COMMERCIAL PURCHASES OF CARGO FUEL BY NAVY OILERS. The purchase of cargo fuel is not authorized unless case-by-case approval has been granted by Navy Petroleum Office in coordination with Defense Fuel Supply Center.

### 3. PREPARATION OF REQUISITION DOCUMENTS.

a. General. Requisitions for fuel are prepared by the ship's Supply Department on the Requisition and Invoice Shipping Document (DD Form 1149 or Request for Supplies or Services/Request for Quotations (DD 1155)). The following items are of particular importance when completing these forms: Signal Code, Fund Code, and Supplementary Address.

(1) Signal Code. Fleet oilers will always use signal code "B." The signal code designates the activity to which the material is to be shipped ("Ship to Activity") and the activity to be billed for the material ("Bill to Activity"). Signal code B is used for Navy Stock Fund purchases of fuel by Fleet oilers with the Supplementary Address of "N00104" (Ships Parts Control Center (SPCC)). It indicates that the fuel is to be shipped to the requisitioner and that SPCC is the "bill to" activity.

(2) Fund Code. Fleet oilers will use fund code "UZ." The fund code indicates what funds are to be charged. From this and the bill to activity the entire accounting spread can be developed.

(3) Supplementary Address. Fleet oilers will use "N00104" which indicates SPCC will receive the bill.

b. The following is an explanation of information to be

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provided on the DD Form 1149 for Navy oiler fuel transactions.

- Block 1: From. Enter the name, hull number and DODAAC (service designator and UIC) of the requesting (or returning) ship/Fleet unit.
- Block 2: To. Enter the name, address, and DODAAC (service designator and UIC) of the terminal/facility/Government contractor to which the DD Form 1149 will be submitted.
- Block 3: Ship To. Enter the name and complete address of the delivery location. If delivery is being made to the requisitioner, enter "same as Block 1." For returns of ready for issue product for credit, enter "Customer Return for Credit." Returns of downgraded product will be noted by "Downgraded from (current product) to (lower grade product)." Fuel which cannot be downgraded, but is reclaimable, will be noted by "Customer Return of Reclaimable Contaminated Fuel." Totally contaminated fuel will be surveyed. (See instructions for fuel surveys in paragraph 5002-11.)
- Block 4: Accounting Data. Leave blank.
- Block 5: Requisition Date. Enter the date (e.g., 3 Jan 1986) the requisition is prepared. The requisition date must be the same date as the Julian Date of the requisition number in Block 6.
- Block 6: Requisition Number. Enter a complete MILSTRIP requisition number (i.e., service designator and UIC of the requesting ship, Julian Date, and serial number).
- Block 7: Date Material Required. Enter the date for required receipt of fuel. For multiple delivery dates, explain in Column (b).
- Block 8: Priority. Leave blank.

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Block 9: Authority. Leave blank.

Block 10: Signature. Enter the name and grade of the ship/activity officer in charge of placing the order.

Blocks 11-15: Leave blank.

Column (a): Item No. Enter the number 1. Only one item should be requisitioned or returned with each DD Form 1149.

Column (b): National Stock Number, Description, and Coding of Material and/or Services. Enter the National Stock Number and an adequate name or description to permit quick identification of the product. When required, a delivery schedule will be entered here. Supplementary address, signal code and fund code are to be included below the last entry.

Column (c): Unit of Issue. Enter the standard unit of issue. GL (gallons) is used for all fuels.

Column (d): Quantity Requested. Enter the quantity being requested. Blocks 16-20: Leave blank, unless required by the local activity upon receipt of the product. A terminal representative will sign Block 19 to acknowledge a return for credit.

c. The following is an explanation of information to be provided on the DD Form 1155 for Navy oiler fuel transactions. NAVSUP P-560 provides additional information on contracting functions and preparation of DD Form 1155. The DD Form 1155 is used to authorize the cutting of a check for the purchase of fuel. Prior to entering into a purchase agreement in a foreign port, the Supply Officer will ensure that the vendor can deliver the supplies or services while the ship is in port, and that a bill will be presented for payment prior to leaving port. When supplies or services have been received and accepted but the vendor has not submitted his invoice for payment, the Supply Officer will contact the vendor and request that the invoice be submitted either in person, by mail, or through the local shore activity, Naval Attache, Naval observer, or U.S. Consular Office. Payment will be made promptly upon receipt of invoices in the



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mail. If payment is to be made by the FAADC, the completed DD Form 1155 and dealer's invoice should be forwarded to the FAADC for payment. NOTE: Blocks 13 and 15 of the DD 1155 are essential to ensure that proper and timely payment of dealer invoices can be accomplished. Refer to NAVPETOFFINST 4290.1 or NAVPETOFFINST 4290.2 for the correct paying activity for bunker contracts.

- Block 1: Contract/Purchase Order Number. Enter DLA contract number or ship's purchase order number in accordance with NAVSUP P-560 procedures.
- Block 2: Delivery Order No. Blank or as applicable.
- Block 3: Date of Order. Enter the date the order was placed with the contractor.
- Block 4: Requisition/Purchase Request No. Enter a complete MILSTRIP requisition number (i.e., service designator and UIC of the requesting ship, Julian Date, and serial number). The requisition Julian Date must be the same date as the date entered in Block 3.
- Block 5: Blank.
- Block 6: Issued By. Enter the name, hull number and DODAAC (service designator and UIC) of the requesting (or returning) ship/Fleet unit. Include the ship's mailing address.
- Block 7: Administered By. For DLA contracts established Defense Fuel Supply Center, enter Defense Fuel Supply Center, Cameron Station, Alexandria, VA 22304-6160. Leave blank or use Type Commander's guidance if not a DLA contract.
- Block 8: Delivery FOB. Enter an "X" in the destination block.
- Block 9: Contractor/Quoter. Enter the contractor's complete name and mailing address to which payment is to be made.
- Block 10: Delivery to FOB Point By. Enter the required delivery date.

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- Block 11: Check If. Place an "X" in the appropriate block if applicable.
- Block 12: Discount Terms. Describe discount terms if offered.
- Block 13: Mail Invoices To: Indicate the activity to receive invoices for preparation of payment documents. As a general rule, Supply Officers should ensure that a complete, accurate and payable invoice is available before the ship leaves the contractor's facility.
- Block 14: Ship To. Enter the name and complete address of the delivery location. If delivery is being made to the requisitioner, enter "same as Block 6."
- Block 15: Payment Will Be Made By. Enter the complete name and mailing address of the paying activity. In CONUS, the paying activity is normally the appropriate Fleet Accounting and Disbursing Center. Check with the local Navy liaison officer for payment offices if in doubt.
- Block 16: Type of Order. Place an "X" in the Delivery Block if Block 1 is a DLA contract and the Supply Officer is acting as the Ordering Officer. Place an "X" in the Purchase block if Block 1 is a ship's purchase order and the Supply Officer is acting as a Contracting Officer.
- Block 17: Accounting and Appropriation Data. Enter the appropriate accounting data. For accounting data, see paragraph 5002-4(b).
- Block 18: Item No. Enter the number 1.
- Block 19: Schedule of Supplies/Services. Enter National Stock Number, Description, or Coding of Material and/or Services. Enter the National Stock Number or an adequate name and description to permit quick identification of the product. When required, a delivery schedule will be entered here.

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Block 20: Quantity Ordered/Accepted. Enter the quantity of fuel ordered and accepted. Where fuel is provided with a unit of measurement other than gallon, provide conversion factors in Block 19.

Block 21: Unit of Issue. Enter the standard unit of issue.

Block 22: Unit Price: Enter the price per unit of issue entered in Block 21.

Block 23: Amount: Enter the total price of the transaction.

d. Copies of receipt and purchase documents recording transactions with foreign governments, commercial sources and other US Government agencies are required by SPCC for accounting purposes. See paragraph 5002-12b for detailed information.

4. ACCOUNTING DATA FOR RECEIPTS. Accounting data for receipts of petroleum cargo by Navy oilers is provided in the following tables and paragraphs.

a. Fuel Requisitioned From a DoD Source. When fuel is requisitioned utilizing a DD Form 1149 from a DoD source the transaction will be handled under MILSTRIP procedures. A DD Form 1155 is not used and the citation of the accounting line is not necessary. In these instances, besides the requisition number contained in Block 6, the necessary financial information is the signal code, supplementary address and the fund code. Navy oilers will use Signal Code "B," Supplementary Address "N00104," and Fund Code "UZ."

b. Fuel Purchases From a Source That Will Require a Public Voucher Payment Using a DD Form 1155. The following types of fuel purchases require public voucher payment and complete citation of accounting data:

- (1) Purchases from commercial sources with DLA contracts;
- (2) Purchases from commercial sources without DLA contracts (See paragraph 5002-2d); and
- (3) Purchases from a foreign government not under a fuel exchange agreement (See paragraph 5002-2d).

The following accounting data will be used by Navy oilers when

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purchasing fuel directly from commercial sources or from a foreign government not covered by a fuel exchange agreement:

Appropriation and Subhead 17X4911.2310

Object Class 000

For purchases within the United States insert "000".

For purchases outside the United States, insert the International Balance of Payments (IBOP) code in accordance with NAVCOMPTMAN 027003-3. Fuel procured under DFSC overseas bunker contracts, from foreign governments or by local purchase overseas will normally be assigned IBOP code "517".

See NAVCOMPTMAN 027003 for additional information and other IBOP codes.

Bureau Control Number 38001

Suballotment 0

Authorization Accounting Activity 00367

Transaction Type Code 7A

Property Accounting Activity N00104

Cost Code (12 Digits) Service Designator Code and UIC of ship receiving the fuel, followed by Fund Code UZ and (4) zeros ("0000")

c. Fuel Received From a Foreign Government Under a Fuel Exchange Agreement. When fuel is received from a foreign government under a fuel exchange agreement, it will be documented on a DD Form 1149. Accordingly, the citation of the accounting line is not necessary. In these instances, besides the requisition number contained in Block 6 of the DD 1149, required financial information is Signal Code "B," Supplementary Address "N00104," and Fund Code "UZ." See paragraph 5002-7c for further details and special message requirements.

d. Fuel Received From Other Navy Oilers. Receipts from other Navy oilers will be reported on the Fleet Oiler Monthly Report (NAVEXOS RPT 7320-11) under caption "2B: Other Oiler/Tankers." See paragraph 5002-12.d(6) for details. Transfer of fuel will be documented on a DD Form 1149. In these instances,

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besides the requisition number contained in Block 6, the necessary financial information is the signal code, supplementary address and the fund code. Navy oilers will use Signal Code "B," Supplementary Address "N00104," and Fund Code "UZ."

5. ACCOUNTING DATA FOR ISSUES/OFF-LOADS. Accounting data for issues, transfers, surveys, gains or losses and sales of petroleum cargo by Navy oilers is provided in the following tables and paragraphs:

a. Issues to Navy ships including propulsion fuel consumed by the Navy oiler (except Military Sealift Command ships) and issues of propulsion fuel to CVs, LHAs and LPHs will be charged in accordance with the following tables:

TABLE I - Ships Assigned in Five Year Defense Program 1  
(Active Fleet)

	<u>CINCLANTFLT</u>	<u>CINCPACFLT</u>
Appropriation and Subhead * Insert Fiscal Year	17*1804.601A	17*1804.701A
Object Class	000	000
Bureau Control Number	00060	00070
Suballotment	F	F
Authorization Accounting Activity	060951	060957
Transaction Type Code	2D	2D
Property Accounting Activity	Service Designator and Unit Identification Code of requisitioner	
Cost Code (12 Digits)	Two zeros followed by Julian Date and serial number of requisition and Fund Code 38	

TABLE II - Ships Assigned in Five Year Defense Program 2  
(Active Fleet)

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	<u>CINCLANTFLT</u>	<u>CINCPACFLT</u>
Appropriation and Subhead * Insert Fiscal Year	17*1804.602A	17*1804.702A
Object Class	000	000
Bureau Control Number	00060	00070
Suballotment	F	F
Authorization Accounting Activity	060951	060957
Transaction Type Code	2D	2D
Property Accounting Activity	Service Designator and Unit Identification Code of requisitioner	
Cost Code (12 Digits)	Two zeros followed by Julian Date and serial number of requisition and Fund Code 39	

TABLE III- Ships Assigned in Five Year Defense Program 8  
(Active Fleet)

	<u>CINCLANTFLT</u>	<u>CINCPACFLT</u>
Appropriation and Subhead * Insert Fiscal Year	17*1804.608A	Not applicable.
Object Class	000	
Bureau Control Number	00060	
Suballotment	F	
Authorization Accounting Activity	060951	
Transaction Type Code	2D	
Property Accounting Activity	Service Designator and Unit Identification Code of requisitioner	

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Cost Code (12 Digits)

Two zeros followed by Julian  
Date and serial number of  
requisition and Fund Code 45TABLE IV - Ships Assigned to Five Year Defense Program 5  
(Naval Reserve Fleet- Reserve Ships acting as  
part of the Active Fleet)

	<u>CINCLANTFLT</u>	<u>CINCPACFLT</u>
Appropriation and Subhead * Insert Fiscal Year	17*1806.601A	17*1806.701A
Object Class	000	000
Bureau Control Number	00060	0007
Suballotment	F	F
Authorization Accounting Activity	060951	060957
Transaction Type Code	2D	2D
Property Accounting Activity	Service Designator and Unit Identification Code of requisitioner	
Cost Code (12 Digits)	Two zeros followed by Julian Date and serial number of requisition and Fund Code 43	

b. Issues of petroleum cargo to MSC ships for ship's use:  
Charge appropriation and subhead 17X4912.3302 and AAA, as cited.

c. Issues of bulk petroleum products to other DOD  
activities including Marine Corps, Army, and Air Force: Charge  
accounting data cited.

d. Issues of aviation fuels to CVs, CVNs, LHAs, LPHs, MALSS  
or MAGs accounting for fuel in NSF inventory: Charge as a  
transfer to other supply officers citing accounting data in  
paragraph 5002-4b.

e. Transfers of petroleum cargo to Navy oilers and shore  
stations accounting for fuel in NSF inventory: Charge as a



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transfer to other supply officers citing accounting data in paragraph 5002-4b.

f. Turn-in of petroleum cargo to a Defense Fuel Support Point: Credit appropriation and subhead 17X4911.2310 and BCN 38001, functional account 51000 and AAA 00367.

g. Sale of bulk petroleum products to other government departments, merchant vessels in distress, foreign governments, foreign vessels of war, etc.: Credit appropriation and subhead 17X4911.2310 and functional account 98021. See paragraphs 6103 and 6104 for detailed cash collection or billing procedures.

h. Gains, losses or surveys of petroleum cargo: Charge appropriation and subhead 17X4911.2310 and functional account 51000. See Afloat Supply Procedures (NAVSUP P-485 Chapter 5, Section III).

i. Issues to foreign governments having fuel exchange agreements with the U.S. Navy will be accounted for by the Navy Ships Parts Control Center, Code 01424, 5450 Carlisle Pike, Mechanicsburg, PA 17055-0788. Use Signal Code "B," Supplementary Address "N00104," and Fund Code "UZ." See paragraph 5002-8d for further details and special message requirements.

#### 6. COMMERCIAL BARGE CHARGES AND DEMURRAGE.

a. Fuel may occasionally be received by commercial barge off a bunker contract or in a non-Navy port. In certain circumstances, the barge charge may be a separate line item invoiced in addition to the fuel. DLA bunker contracts may or may not include the barge charge as an allowable charge (many contracts have already considered the price of transportation and factored it into the cost of the fuel). If in doubt of the legitimacy of a barge charge on a DLA bunker contract, contact the Navy Petroleum Office by message or phone (Autovon 284-7485/6, Commercial (703) 274-7485/6) for guidance.

b. Once the charge is determined to be legitimate, the invoice should be processed for payment. Barge charges incurred incidental to the delivery of fuel directly from commercial sources (i.e., DLA bunker contracts or local purchase in non-Navy ports) will be charged to the Navy Management Fund utilizing the DD Form 1155. Barge charges will be handled as a first destination charge in accordance with NAVCOMPT 023304.5a and will cite the following accounting data:

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## COMMERCIAL BARGE CHARGES

Item 1:	Appropriation and Subhead	17*3980.2379
	* Insert appropriate Fiscal Year.	
Item 2:	Object Class	022
Item 3:	Bureau Control Number	74001
Item 4:	Suballotment	0
Item 5:	Authorization Accounting Activity	063408
Item 6:	Transaction Type Code	2D
Item 7:	Property Accounting Activity	000000
Item 8:	Cost Code	000N91098003

## 7. RECEIPT PROCEDURES

a. Quantity Determination. Determination of fuel quantity received is a joint responsibility between the issuing and receiving activity. Both delivering and receiving activities will inspect the other's gauging procedures unless impractical as in transfers at sea. Measurements of the fuel must be taken before and after onloads. These include gauges, water cuts and temperature conversions to 60 degrees F. If quantity disputes arise that cannot be mutually resolved, the delivering activity's calculations will be accepted as accurate. (Note that when off-loading fuel to shore activities, the shore activity's determination of quantity will be accepted if the quantity dispute cannot be mutually resolved.) The total amount shown on the DD Form 1149, DD Form 250-1 or other invoice will be taken up on the stock records of the oiler. Any discrepancy between the amount invoiced and the quantity determined by the ship's calibration tables will be adjusted as a gain or loss by receipt to the Navy Stock Fund to bring the stock records into agreement with the onboard inventory. The gains and losses by receipt will be documented on a DD Form 1149. A statement of facts will be entered on the face of the document and signed by the Commanding Officer. Copies of receipt and purchase documents recording transactions with foreign governments, commercial sources and other US Government agencies are required by SPCC for accounting

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purposes. These documents are to be mailed to Navy Ships Parts Control Center (Code 01424), P.O. Box 2020, 5450 Carlisle Pike, Mechanicsburg, PA 17055-0788. See paragraph 5002-12b for additional information.

b. Receipt from Defense Fuel Support Points (DFSP). DFSPs are terminals throughout the world where U.S. owned fuel is made available to U.S. Navy ships. The terminals are operated by the U.S. Government, contractors, and NATO or foreign governments with which the U.S. has an agreement (See NAVPETOFF INSTRUCTION 4025.1 (Series)). Any receipt of fuel from a U.S. Government source should be documented on a DD Form 1149, with correct names and stock numbers included for proper identification of the product. (See paragraph 5002-3b for instructions on completing the DD Form 1149.)

c. Receipts Under a Fuel Exchange Agreement (FEA). There are several countries with which the U.S. Navy holds bilateral fuel exchange agreements (See NAVPETOFF INSTRUCTION 4025.1 (Series)). Receipts of fuel under fuel exchange agreements will be documented on a DD Form 1149.

(1) The following phrase will be entered on the Form 1149 under Column (b), below the fund code, "RECEIPT OF FUEL UNDER A FEA." When purchasing fuel for the Fleet oiler, the Navy Stock Fund will be cited in accordance with the specific guidance contained in paragraph 5002-4c.

(2) Following the receipt of fuel from a FEA participating country, a message report will be sent to SPCC Mechanicsburg, PA, attention to Code 01424 advising:

- a. SUBJ: RECEIPT OF FUEL UNDER A FEA
- b. UIC OF NAVY SHIP:
- c. NAME OF FOREIGN VESSEL/SHORE STATION ISSUING FUEL:
- d. NATIONALITY OF VESSEL/SHORE STATION:
- e. QUANTITY RECEIVED:
- f. DATE OF RECEIPT:
- g. GRADE OF PRODUCT RECEIVED:
- h. DOCUMENT NUMBER:

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i. SUPPLEMENTARY ADDRESS:

j. SIGNAL CODE:

k. FUND CODE:

(3) A copy of all FEA documentation is to be mailed to Navy Ships Parts Control Center (Code 01424), P.O. Box 2020, 5450 Carlisle Pike, Mechanicsburg, PA 17055-0788 as soon as possible after transaction has occurred. This requirement is additional to document requirements contained in paragraph 5002-12b.

d. Receipts from Commercial Sources under Contract. Defense Fuel Supply Center establishes contracts world-wide for Navy fuel support. These contracts are for bulk supplies of military specification fuels and bunker contracts for small quantities of commercial fuel that qualify as "suitable" or "emergency" substitutes for military grade fuels (See Naval Ships' Technical Manual, Chapter 541, Section 9). Navy oilers will not load "suitable" or "emergency" substitutes as CARGO fuel without prior concurrence from their Type Commander. Where contracts are available, they should be used when fuel from a DoD source is not available (For locations of bunker contracts, see NAVPETOFFINST 4290.1 and NAVPETOFFINST 4290.2). See Paragraph 5002-2d. A DD Form 1155 will be used to order and receive fuel. Careful checks of quality as well as accurate measurements of quantity must be made. In the event of quantity or quality disputes, the Navy Petroleum Office should be advised.

e. Receipts from Other Navy Oilers, MSC Tankers and Commercial Tankers under MSC Charter. Fuel carried on other Navy oilers, MSC tankers and commercial tankers under MSC charter is owned by the Defense or Navy Stock Funds. Receipt of fuel from these ships will be documented using a DD Form 1149 charging the Navy Stock Fund in accordance with paragraph 5002-4d. Receipts will be reported on the NAVEXOS Report under caption 2B - OTHER OILER/TANKERS.

f. Receipts from NATO Nations. Refer to applicable CINCUSNAVEUR/COMFAIRMED directives for requesting and documenting fuel transfers with NATO nations.

g. Receipts from Foreign Government Sources (No Contract/FEA). Some non-NATO foreign governments can provide suitable cargo fuel from foreign government stocks. However, contract exemptions provided in NAVSUP P-560 for bunker fuel do not apply to cargo fuel (See paragraph 5002-2d). Contact Navy Petroleum Office for guidance and contracting support.

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## 8. ISSUE PROCEDURES.

a. Quantity Determination. Determination of fuel quantity issued is a joint responsibility between the issuing and receiving activity. Both delivering and receiving activities will inspect the other's gauging procedures unless impractical as in transfers at sea. Measurements of the fuel must be taken before and after issues. These include gauges, water cuts and temperature conversions to 60 degrees F. If quantity disputes arise that cannot be mutually resolved, the issuing activity's calculations will be accepted as accurate. (Note that when off-loading fuel to shore activities, the shore activity's determination of quantity will be accepted if the quantity dispute cannot be mutually resolved.) The total amount issued will be annotated on the DD Form 1149 (normally provided by the receiving activity) or other invoice form as mutually acceptable and will be deducted from the stock records of the oiler. In all cases, the Supply Officer will certify the amount transferred on the DD Form 1149 (or other invoice form) and forward a copy of the completed form to the receiving unit. When transfers occur at sea, the oiler will send a message to the receiving ship to confirm the amount issued by the oiler. Copies of documents reporting issues to foreign governments, other US government agencies and private parties will be mailed to Navy Ships Parts Control Center (Code 01424), P.O. Box 2020, 5450 Carlisle Pike, Mechanicsburg, PA 17055-0788. See paragraph 5002-12b for additional information.

b. Quality. The issuing Fleet oiler will furnish the receiving ship with a copy of the analysis of the fuel issued.

c. Documentation. As evidence of delivery, the original and one copy of the invoice signed by the representative of the recipient ship or shore station will be obtained. When it is not practicable to obtain a signature from the recipient ship, the issuing ship will provide the recipient ship with invoice number and quantity of material issued as soon as practicable after delivery. Invoices covering such transfers will identify the receiving ship or activity and the transferring oiler.

d. Issues Under a Fuel Exchange Agreement (FEA). There are several countries with which the U.S. Navy holds bilateral fuel exchange agreements (See NAVPETOFF INSTRUCTION 4025.1 (Series)). Issues of fuel under fuel exchange agreements will be documented on a DD Form 1149.

(1) The following phrase will be entered on the DD Form 1149 under Column (b), below the Fund Code, "ISSUE OF FUEL UNDER A FEA." When issuing fuel using FEA procedures, the Navy

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Stock Fund will be cited in accordance with the specific guidance contained in paragraph 5002-4c.

(2) Following the issue of fuel to a FEA participating country, a message report will be sent to SPCC Mechanicsburg, PA, attention to Code 01424 advising:

- a. SUBJ: ISSUE OF FUEL UNDER A FEA
- b. UIC OF NAVY SHIP:
- c. NAME OF FOREIGN VESSEL/SHORE STATION RECEIVING FUEL:
- d. NATIONALITY OF VESSEL/SHORE STATION:
- e. QUANTITY ISSUED:
- f. DATE OF ISSUE:
- g. GRADE OF PRODUCT ISSUED:
- h. DOCUMENT NUMBER:
- i. SUPPLEMENTARY ADDRESS:
- j. SIGNAL CODE:
- k. FUND CODE:

(3) A copy of all FEA documentation is to be mailed to Navy Ships Parts Control Center (Code 01424), P.O. Box 2020, 5450 Carlisle Pike, Mechanicsburg, PA 17055-0788 as soon as possible after transaction has occurred. This requirement is additional to document requirements contained in paragraph 5002-12b.

e. Issues to Other Navy Oilers, MSC Tankers and Commercial Tankers under MSC Charter. Fuel carried on other Navy oilers, MSC tankers and commercial tankers under MSC charter is owned by the Defense or Navy Stock Funds. Issue of fuel to these ships will be documented using a DD Form 1149 charging the Navy Stock Fund in accordance with paragraph 5002-5e. Issues will be reported on the NAVEXOS Report under caption 3A3 - OTHER OILER/AV-207.

f. Issues to NATO Nations, Foreign Navies, Merchant Vessels in Distress and Others. Refer to applicable

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CINCUSNAVEUR/COMFAIRMED directives for specific instructions on documenting fuel issues to NATO nations. The following general guidance is provided:

(1) Authority. The authority and policy for cash sales or issues to other government departments, foreign governments, and merchant vessels in distress are contained in paragraph 5055, Afloat Supply Procedures (NAVSUP P-485). See paragraph 5002-5g for accounting data. See paragraphs 6103 or 6104 for detailed cash collection or billing procedures.

(2) Invoicing. The DD Form 1149 issue document will be priced and clearly annotated "ESTIMATED PRICE ONLY" and provided to the receiving ship or activity.

g. Issues for Ship's Own Use. Cargo and bunker fuel tanks will be inventoried at the end of each month. The total quantity of fuel consumed by the ship will be determined and a DD Form 1149 invoice will be prepared covering the total amount of bunker fuel consumed for ship's use during the month, showing a charge to the appropriate end use fund code.

#### 9. CONTAMINATED FUEL PROCEDURES.

a. General. SEE PARAGRAPH 5002-9f FOR MESSAGE REPORTING OF CONTAMINATED FUEL. Procurement specifications for military grade fuels are established at sufficient levels to allow for degradation of the fuel during storage and transportation and still meet minimum "use limits." Use limits permit fuel usage without waivers. Consult Fleet regulations and Naval Sea Systems Command manuals for acceptable use limits. Questions regarding fuel quality, suitability for use, use limit waivers and downgrading may be addressed to the Navy Petroleum Office.

b. Quantity Determination. When contaminated fuel is off loaded to shore facilities for credit or downgrading, the quantity determination of the shore facility will be reported on the DD Form 1149 documenting the transfer.

#### c. Contaminated JP5.

(1) JP5 not meeting use limits for aviation use which meets the F76 specification may be downgraded to F76 and retained aboard as that product. The contaminated JP5 may also be suitable for blending into other JP5 stocks ashore, thereby eliminating the necessity to downgrade. The latter determination must be made by the shore activity. If the contaminated JP5 is suitable for blending into JP5 stocks



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ashore, it may be transferred as JP5. If after downgrading, a product must be offloaded to a shore station, the DD Form 1149 prepared for the return will indicate a "Customer Return for Credit" utilizing Supplementary Address "N00104", Signal Code "B" and Fund Code "UZ."

(2) JP5 which does not meet the F76 specification use limits will not be downgraded to F76 onboard ship without guidance from Navy Petroleum Office. JP5 that is unsuitable for downgrading or blending onboard ship may be suitable for blending into JP5 or F76 bulk fuel stocks ashore or to Fuel Oil Reclaimed (FOR). The receiving shore activity will determine the proper identity and quantity of the contaminated product to be transferred to the shore activity and the ship will take downgrading and survey action as required, and prepare the appropriate documentation. In any case of transfer of product ashore in either the original identity or as a downgraded product, the ship will document the transfer on a DD Form 1149 as a transfer to Other Supply Officers, clearly marked "OFF-SPECIFICATION FUEL."

d. Contaminated F76. F76 which does not meet F76 specification use limits will not be blended onboard ship without guidance from Navy Petroleum Office. F76 that is unsuitable for blending into on-specification F76 onboard ship may be suitable for blending into F76 bulk fuel stocks ashore or to Fuel Oil Reclaimed (FOR). The receiving shore activity will determine the proper identity and quantity of the contaminated product to be transferred to the shore activity and the ship will take downgrading and survey action as required, and prepare the appropriate documentation. In any case of transfer of product ashore in either the original identity or as a downgraded product, the ship will document the transfer on a DD Form 1149 as a transfer to Other Supply Officers, clearly marked "OFF-SPECIFICATION FUEL."

e. Survey Requirements. If a shore activity determines that a fuel offload cannot be blended or downgraded, it will be surveyed. A copy of each survey document will be forwarded to SPCC (Code 01424); Commander in Chief, U.S. Atlantic or U.S. Pacific Fleet; Navy Petroleum Office, Cameron Station, Alexandria, Virginia; Commander, Naval Surface Forces, Atlantic Fleet or Pacific Fleet; and the applicable squadron commander.

f. Contaminated Fuel Report. A message report must be prepared following any incident involving refusal of cargo when there will be an operational impact. Message reports will be addressed to the appropriate operational commander and include Navy Petroleum Office as an "action addressee." Where fuel contamination will not have an operational impact, a letter or

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NAVGRAM report is appropriate if no assistance is required from the operational commander or Navy Petroleum Office in resolving the incident. This reporting requirement applies to fuel which is contaminated, suspected of being contaminated or believed to be off-specification. The following are instructions for the report.

Include all of this information, if available and when applicable:

- Item 1: Quantity and product contaminated.
- Item 2: Contaminating agent and degree of contamination (how far off-specification).
- Item 3: Test results of the contaminated product at time of receipt.
- Item 4: Location of product.
- Item 5: Source of product and date of receipt.
- Item 6: Results of tests made before and after transfer. (This will include only tests from tanks used during transfer.)
- Item 7: Source and cause of contamination.
- Item 8: Availability of storage facilities ashore for isolating and holding the product until it can be properly offloaded or disposed.
- Item 9: Action taken to obtain detailed laboratory test results.
- Item 10: Amount of product lost through stripping or during transfer.
- Item 11: Request for instructions for disposition (NAVPETOFF in CONUS; COMSERVFORSIXTHFLT in MED; COMNAVSURFGRU in WESTPAC and CINCPACFLT in MIDPAC).
- Item 12: Other pertinent information.

10. OFFLOAD PROCEDURES FOR OVERHAULS. Navy oilers entering overhauls should offload the maximum amount of cargo and bunker fuel possible consistent with safety and SOPA guidance. Whatever product must remain on the ship until arrival at the

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overhaul site may be shipped to the nearest DFSP, or stored by the shipyard. If the product is stored by the shipyard or commercial activity, records must be kept concerning disposition. Oilers should continue to carry the product as inventory on the NAVEXOS Report 7320-11.

## 11. SURVEY PROCEDURES.

a. General. A survey is required when Navy property is lost, damaged, or destroyed. Surveys of fuel by Navy oilers are required when: (1) Fuel is lost due to determinable causes (e.g., oil spill, stripping, pipeline leak, etc.); (2) Fuel is lost due to undeterminable losses which exceed one percent (See paragraph 5002-11b for how to calculate loss allowance); (3) Fuel is contaminated and cannot be downgraded or blended onboard ship or at a shore facility. Fuel will be surveyed on a Report of Survey (DD Form 200) prepared in accordance with procedures outlined in NAVSUP P-485. All losses that have a determinable cause will be surveyed. It is important that the survey be properly completed with sufficient information regarding the reason for the loss. Copies of the survey document will be sent to the Navy Petroleum Office, as well as appropriate Fleet and Type Commanders. A Missing, Lost, Stolen or Recovered (MLSR) report must also be filed in accordance with SECNAVINST 5500.4 (Series) when the survey indicates fuel loss by theft. For more information about survey procedures, completing DD Form 200, investigations, and reviews by higher authorities, see NAVSUP P-485, paragraph 5050.

b. Allowable Losses for Navy Oilers. Oilers may have undeterminable losses of up to one percent per month before a survey is required. Undeterminable losses less than one percent will be documented on DD Form 1149 as a loss by inventory. The fuel is to be expended at standard price. To calculate allowable loss before a survey is required, add total receipts for the month to the inventory at the beginning of the month (total inventory). Multiply this amount by 0.01 (one percent). Any undeterminable loss of fuel under this amount is considered a loss by inventory and adjusted on a DD Form 1149. This must be signed by the ship's Commanding Officer. Greater losses must be surveyed.

## 12. REPORTING REQUIREMENTS.

a. General. This subparagraph specifically addresses the Fleet Oiler Monthly Report (NAVEXOS Report 7320-11). This report is used by Ships Parts Control Center for financial accounting and billing of fuel transactions. Previous

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paragraphs have addressed other Navy oiler reporting requirements as follows:

Receipts under Fuel Exchange Agreements - 5002-7c  
 Issues under Fuel Exchange Agreements - 5002-8d  
 Contaminated Fuel - 5002-9f  
 Surveys - 5002-11

b. Documents. Ships Parts Control Center maintains accounting records for all fleet oiler fuel transactions. The Fleet Oiler Monthly Report provides SPCC a summary of all fuel transactions. SPCC requires supporting documentation for specific transactions reported in the Fleet Oiler Monthly Report. The documents listed below will be mailed to Navy Ships Parts Control Center (Code 01424), P.O. Box 2020, 5450 Carlisle Pike, Mechanicsburg, PA 17055-0788:

One copy of each receipt document supporting report captions 2.C (receipts from contractors) and 2.D (receipts from other sources).

One signed copy of each issue document supporting report caption 4.A.5 (other issues).

One copy of each survey document. (See paragraph 5002-11.)

c. Fleet Oiler Monthly Report (NAVEXOS Report 7320-11). This monthly message report indicates opening inventory, quantities of receipts and expenditures, and closing inventory of bulk fuels and lubricating oils on Fleet oilers. All quantities are reported in gallons. The message report will be transmitted to reach the Navy Ships Parts Control Center, Mechanicsburg, PA, by the tenth of the following month. The report will include each receipt and expenditure transaction that occurred during the 5002-12c reporting period. A completed message report is shown in illustration 5-3. The Fleet oiler message report is not subject to "minimize."

d. Detailed Instructions.

(1) Addressees. NAVEXOS 7320-11 Reports are always addressed to SPCC MECHANICSBURG PA. Information addressees must include FLEMATSUPPO MECHANICSBURG PA and NAVPETOFF ALEXANDRIA VA. Other information addressees to be included as applicable: CINCPACFLT PEARL HARBOR HI, COMNAVSURFLANT NORFOLK VA, COMNAVSURFPAC SAN DIEGO CA, COMSCLANT BAYONNE NJ, COMSCPAC OAKLAND CA, and squadron and task force commanders.

(2) Subject Line. Always, "FLEET OILER MONTHLY FUEL REPORT (NAVEXOSRPT 7320-11) FOR 'MONTH AND YEAR'."

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(3) Caption 1 - Beginning Inventory. Enter the beginning inventory for each bulk product carried. This will be the same as the ending inventory reported in the previous month.

(4) Caption 2 - Receipts. Enter the total receipts for the month being reported. Caption 2 should be the total of captions 2.A through 2.F.

(5) Caption 2.A. - Shore Depots. Report individual receipt transactions from shore depots. Include depot name, document number and quantity.

(6) Caption 2.B. - Other Oilers/Tankers. Report individual receipt transactions from other Navy and Military Sealift Command operated or contracted tankers. Include ship name, document number and quantity. Note that the issuing ship's determination of quantity will be accepted if a quantity dispute cannot be mutually resolved.

(7) Caption 2.C. - Contractors. Report individual receipt transactions from Defense Logistics Agency contractors. Include contractor name, document number and quantity.

(8) Caption 2.D. - Other Sources. Report individual receipt transactions from other sources not covered in previous captions (such as fuel exchange agreements and other US government agencies). Include name, nationality (if appropriate), document number and quantity.

(9) Caption 2.E. - Inventory Gains from Downgrading. Report gains to F76 resulting from downgrading JP5 to F76. Report individual transactions by document number and quantity. Note that this caption must equal caption 4.B.1.

(10) Caption 2.F. - Inventory Gains from Receipts. Report gains to F76 and JP5 resulting from receipts. Report individual transactions by document number and quantity. In the remarks section, Caption 6, identify the receipt transaction that corresponds to each reported gain from receipt by activity name and document number.

(11) Caption 3 - Total. Report the total of captions 1 and 2.

(12) Caption 4 - Expenditures. Report the total of all expenditures reported for the month. Caption 3 minus caption 4 should equal the ending inventory for the month reported in caption 5.

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(13) Caption 4.A - Issues. Report the total of all issues.

(14) Caption 4.A.1 - Own Ship's Use. Report the amount of fuel transferred from cargo for the oiler's own propulsion use and the document number accounting for the transfer.

(15) Caption 4.A.2 - End Use Ships. Report the total of all issues during the month to USN and MSC end use ships. Then, report each issue of fuel to end use ships by ship name, document number (provided by receiving ship) and quantity.

(16) Caption 4.A.3 - Other Oilers/AV-207. Report the total of all issues during the month to other oilers and AV-207 accounts. Then, report each issue of fuel to other oilers/AV-207 ships by ship name, document number (provided by receiving ship) and quantity.

(17) Caption 4.A.4 - Shore Activities. Report the total of all transfers during the month to shore activities. Then, report each transfer by activity name, document number and quantity.

(18) Caption 4.A.5 - Other Issues. Report the total of all other issues made during the month not covered in captions 4.A.1 through 4.A.4. These transactions may include fuel exchange agreement transactions, cash sales, issues to ships in distress, etc. Then, report each issue by transaction type, receiving activity name and nationality, document number and quantity. Use the remarks section, Caption 6, to clarify the data reported or provide additional information.

(19) Caption 4.B - Losses By Inventory. Report the total of all losses by inventory.

(20) Caption 4.B.1 - Inventory Losses By Downgrading. Report the total of all inventory losses by downgrading. Then, report each loss by document number and quantity. Note that this caption must equal caption 2.E.

(21) Caption 4.B.1 - Inventory Losses By Receipts. Report the total of all inventory losses by receipt. Then, report each loss by document number and quantity. In the remarks section, Caption 6, identify the receipt transaction that corresponds to each reported loss from receipt by activity name and document number.

(22) Caption 4.C - Surveys. Report the total of all surveys.

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(23) Caption 4.C.1 - Unreclaimable Contaminated. Report the total of all surveys prepared documenting unreclaimable contaminated fuel. Then, report each survey by document number and quantity.

(24) Caption 4.C.2 - Tank Cleaning. Report the total of all surveys prepared documenting product losses resulting from tank cleaning operations. Then, report each survey by document number and quantity.

(25) Caption 4.C.3 - Personnel Error. Report the total of all surveys prepared documenting product losses resulting from personnel error. Then, report each survey by document number and quantity.

(26) Caption 4.C.4 - Stripping. Report the total of all surveys prepared documenting product losses resulting from tank stripping operations. Then, report each survey by document number and quantity.

(27) Caption 4.C.5 - Other Surveys. Report the total of all surveys prepared documenting product losses resulting from actions not listed in captions 4.C.1 through 4.C.4. An example would be underterminable losses in excess of allowed operating losses. Then, report each survey by document number and quantity.

(28) Caption 4.D - Operating Gain (Loss). Report the total operating gain or loss for each product carried. Then, report the document number accounting for each gain or loss.

(29) Caption 5 - Ending Inventory. Report the ending inventory for each product. Caption 5 should equal caption 1 plus caption 2 minus caption 4.

(30) Caption 6 - Remarks. Use as necessary to clarify any of the transactions listed in the report.



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TO SPOC MECHANICSBURG PA  
 INFO APPROPRIATE FLEET COMMANDER  
 APPROPRIATE TYPE COMMANDER  
 APPROPRIATE GROUP COMMANDER  
 APPROPRIATE SQUADRON COMMANDER  
 OTHERS AS APPROPRIATE  
 NAVPETOFF ALEXANDRIA VA

See subpar. 5002-12d  
 for applicable INFO  
 addressees.

UNCLAS//N07320//

SUBJ: FLEET OILER MONTHLY FUEL REPORT (EXOSRPT 7320-11) FOR FEB 89

	DOCUMENT NUMBER	F76	JP5
1. BEGINNING INVENTORY		3,633,390/7	2,484,366/3
2. RECEIPTS		2,440,114/6	1,249,197/3
2.A. SHORE DEPOTS		1,449,283/1	0/0
CAGLIARI	V20125-9033-6500	1,449,283/1	0/0
2.B. OTHER OILERS/TANKERS		980,000/7	1,229,721/4
USNS HENRY J. KAISER	V20125-9049-6500	980,000/7	0/0
USNS HENRY J. KAISER	V20125-9049-6501	0/0	1,229,721/4
2.C. CONTRACTORS		0/0	0/0
2.D. INV. GAINS FROM DOWNGRADING		4,460/4	0/0
2.E. INV. GAINS BY RECEIPT		6,371/7	19,476/7
CAGLIARI	V20125-9033-6503	6,371/7	0/0
USNS HENRY J. KAISER	V20125-9049-6504	0/0	19,476/7
3. TOTAL		6,073,504/5	3,733,563/0
4. EXPENDITURES		2,236,118/3	2,490,179/2
4.A. ISSUES		2,216,496/0	2,489,970/9
4.A.1 OWN SHIPS USE		390,361/2	0/0
USS KALAMAZOO	V20125-9059-6500	390,361/2	0/0
4.A.2 END USE SHIPS		1,826,135/6	55,383/4
USS NITRO	V08391-9033-6500	123,768/7	0/0
HC-6, DET 2	V0381A-9041-0250	0/0	549/8
HC-6, DET 2	V0381A-9041-0251	0/0	642/2
HNIMS B. VAN TRESLONG	V20125-9047-6500	136,526/3	0/0
USS CHARLES F. ADAMS	V04668-9047-6500	47,877/3	0/0
USS VULCAN	V08808-9047-6500	161,385/4	0/0
USS MOOSBRUGGER	V20612-9047-6500	74,757/0	0/0
USS MOOSBRUGGER	V20612-9047-6501	0/0	12,947/3
HSL-42	V53913-9047-F414	0/0	473/4
HMCS SAGUENAY	V20125-9048-6500	118,451/0	0/0
USS CONCORD	V05836-9048-6501	0/0	14,061/2
USS LEYTE GULF	V21388-9049-6500	134,794/8	0/0
USS LEYTE GULF	V21388-9049-6501	0/0	4,720/3
HC-6, DET 2	V0381A-9051-0250	0/0	2,595/1
HC-6, DET 2	V0381A-9051-0251	0/0	3,810/2
USS FARRAGUT	V52231-9053-6500	144,420/5	0/0
USS LEYTE GULF	V21388-9054-6500	166,125/1	0/0

Illustration 5-3

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USS LEYTE GULF	V21388-9054-6501	0/0	5,775/4
USS WILLIAM V. PRATT	V52684-9054-6500	155,800/9	0/0
USS BELKNAP	V52701-9054-6500	225,650/0	0/0
USS LEYTE GULF	V21388-9058-6500	76,973/2	0/0
USS LEYTE GULF	V21388-9058-6501	0/0	1,840/3
USS SELLERS	V04677-9058-6500	59,581/8	0/0
USS SOUTH CAROLINA	V20669-9058-6501	0/0	4,739/3
USS FARRAGUT	V52231-9059-6500	89,808/3	0/0
USS WILLIAM V. PRATT	V52684-9059-6500	110,220/6	0/0
HC-6, DET 2	V0381A-9059-0250	0/0	1,643/4
HC-6, DET 2	V0381A-9059-0251	0/0	1,589/3
4.A.3 OTHER OILERS/AV-207		0/0	2,434,587/3
USS THEODORE ROOSEVELT	V21247-9033-1999	0/0	695,500/5
USS THEODORE ROOSEVELT	V21247-9049-1999	0/0	518,877/6
USS THEODORE ROOSEVELT	V21247-9054-1999	0/0	1,220,210/8
4.A.4 SHORE ACTIVITIES		0/0	0/0
4.B. LOSS BY INVENTORY		19,742/3	4,460/4
4.B.1 BY DOWNGRADING		0/0	4,460/4
4.B.2 INV. LOSS BY RECEIPT		19,742/3	0/0
USNS HENRY J. KAISER	V20125-9049-7503	19,742/3	0/0
4.C. SURVEYS		0/0	0/0
4.C.1 UNRECLAIMABLE CONTAMINATED		0/0	0/0
4.C.2 TANK CLEANING		0/0	0/0
4.C.3 PERSONNEL ERROR		0/0	0/0
4.C.4 OTHER SURVEYS		0/0	0/0
4.C.5 STRIPPING		0/0	0/0
4.D. OPERATING (GAIN)/LOSS TOTALS		(120/3)	(4,251/2)
OPERATING GAIN	V20125-9059-6503	(120/3)	0/0
OPERATING GAIN	V20125-9059-6504	0/0	(4,251/2)
5. ENDING INVENTORY		3,837,386/5	1,243,384/5
6. REMARKS:			
GAIN V20125-9033-6503 CORRESPONDS TO RECEIPT V20125-9033-6500			
GAIN V20125-9049-6504 CORRESPONDS TO RECEIPT V20125-9049-6501			
LOSS V20125-9049-7503 CORRESPONDS TO RECEIPT V20125-9049-6500			
ISSUE TO NETHERLANDS SHIP HNIMS BLOYS VAN TRESLONG MADE UNDER CASH			
SALE PROCEDURES. USS KALAMAZOO 182347Z FEB 89 APPLIES.			
ISSUE TO CANADIAN SHIP HMCS SAGUENAY MADE UNDER FEA PROCEDURES. USS			
KALAMAZOO 200311Z FEB 89 APPLIES.			
BT			

Illustration 5-3 (cont'd)

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# 5003 END USE FINANCIAL INVENTORY REPORTS (INVENTORY ACCOUNT 55000)

As part of the Chief of Naval Operations Stock Fund Financing of Aviation Depot Level Repairables (AVDLR) project the 7 COG DLR inventories and fixed allowances transitioned (changed) to end-use funding and ownership on a phased basis. On 1 April 1986, SHORCAL Consumer Level Retail "W" and "L" Purpose 7R AVDLR inventories and fixed allowances transitioned to End-Use funding. On an extended phased period starting 1 April 1986 AV207 AVCAL/COSAL 7 COG DLR inventories and fixed allowances transition to End-Use funding and ownership under End-Use Inventory Account 55000. Financial Inventory reporting is segregated by Stores/Inventory Account, i.e. NSA (Stores Account 51000) or End-Use (End-Use Inventory Account 55000).

Inventory accounting for End-Use Inventory Account 55000 takes place on a local End-Use FIR. These FIRs' report monthly changes in the End-Use 7 COG DLR End-Use Inventory Account. Each end use inventory account 55000 activity holds and maintains 7 COG inventory by COG and End-Use FIR. The End-Use Financial Inventory Report (NAVCOMPT Form 2154) is prepared in the same format and general description as the NSA NAVCOMPT Form 2154 as contained in NAVCOMPT Manual paragraph 085401.

NSA funded ships, Marine Aviation Logistics Squadrons, Marine Air Groups, etc. operating under SUADPS which hold aviation depot level repairable end use inventory in End Use Inventory Account 55000 will submit monthly End-Use FIR's. SUADPS ships and units operating in Pacific Fleet will submit these end use financial inventory reports to Fleet Accounting and Disbursing Center U.S. Pacific Fleet each month. SUADPS ships and units operating in Atlantic Fleet will submit these end use financial inventory reports to their type commander (COMNAVAIRLANT) each month. General accounting and reporting procedures covering the Financial Inventory Report (NAVCOMPT Form 2154) as submitted by afloat activities are contained in Shipboard Uniform Automated Data Processing System-207 Support Procedures (NAVSUP P-522); Shipboard Uniform Automated Data Processing System-Aviation (207) Support Procedures (NAVSUP P-519); Financial Management Procedures for SUADPS-207 and SUADPS-AV (207) Activities (NAVSUP P-540); and Automated SNAP I Supply Procedures Volume II Financial Management (NAVSUP P-567).

CINCLANTFLT or CINCPACFLT funded air stations carrying aviation depot level repairable end use inventory in End Use Inventory Account 55000 submit monthly End-Use FIR's. Those air stations operating in Pacific Fleet submit these end use financial inventory reports to Fleet Accounting and Disbursing Center U.S. Pacific Fleet each month. The air stations operating in Atlantic Fleet submit these end use financial inventory reports to their type commander (COMNAVAIRLANT) each month.

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Paragraph 5001 describes an annual reporting requirement of End Use Inventory Account 55000 held by CINCLANTFLT or CINCPACFLT ships, units or air stations.

## FINANCIAL MANAGEMENT OF RESOURCES (OPERATING FORCES)

## CHAPTER 6

## COST ACCOUNTING

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## CHAPTER 6

## COST ACCOUNTING

## PART A: REQUIREMENTS

## 6000 REQUIREMENTS

1. GENERAL. The purpose of accounting for transfers, issues and sales of operating forces material/services is to provide for fund adjustment between appropriations, subheads, and/or operating budgets where applicable, or for cost (statistical) adjustment between unit identification codes for expense accumulation and reporting. Transfers to or from ships/units having a Special Accounting Class 207 Navy Stock Account will not involve the use of Summaries, except for A and B Summaries for Repair of Other Vessels (ROV). This is because transfers (issues) from ships or units operating under SUADPS-207 or SUADPS-AV (207) procedures are treated as stock fund issues (sales). Likewise receipts of chargeable material by this type of ship or unit from end use ships or units are treated as material turned into stores for potential NSA credit (under credit granting procedures applicable to the NSA Special Accounting Class 207). Only SUADPS-207 ships (or equivalent command) receive ROV OPTARs and prepare mechanized A and B Summaries for ROV.

2. SALES OF MATERIAL AND SERVICES. Sales of materials or services to foreign governments or private parties (e.g. merchant ships) are normally handled as a cash sale in accordance with the procedures in paragraphs 6103 or 6104. The procedures for A and B Summaries contained in paragraphs 6100 and 6106 are never used for this category of sale.

3. FUNDED TRANSFERS. Funded transfers are those transfers or issues of end use material between Non-Stock Funded ships or units, whose financial support is provided by different operating budgets. Units within the same type commander, but classified under different Five Year Defense Programs or budget activity are financed by different operating budgets. The "A" Summary prescribed in par. 6106 is used to report the transfer/issue and results in a fund charge to the operating budget supporting the receiving unit and a fund credit to the operating budget supporting the transferring unit. Corresponding cost (statistical) adjustments are also lodged to the unit identification codes of the transferring and receiving units. "A" Summary credits are applied at the operating budget level (e.g. type commander) only and not to the applicable ship or units mission support operating target. Funded transfers documented under A Summary procedures are included in the Navy disbursement register system from the Labor Roll/Material Charges and Credits (NAVCOMPT Form 2051) prepared by the fleet accounting office. The "A" Summary charges will result in an expenditure



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being charged to the OPTAR of the benefitting ship or unit which received the material being transferred. Therefore, the benefitting ship or unit needs to record an obligation to reduce the OPTAR balance and to have the document number established and sent to the accounting office so it will be able to match to the corresponding A Summary expenditure. ROV A Summaries are an exception because although they charge for costing purposes the benefitting ships UIC, the charge is recorded to and reduces the OPTAR of the type commander operating budget (allotment) holder.

4. COST TRANSFERS. Cost (statistical) transfers or issues of end use material between Non-Stock Funded ships or units generally occur when both receiving and transferring ships/units are funded by the same operating budget. The "B" Summary prescribed in par. 6106 results in a cost adjustment between the unit identification codes of the ships or units. "B" Summary transactions have no effect on the operating target of the transferring or receiving ships or units. These statistical cost transfers are not included in the Navy disbursement register system.

## PART B: TRANSFERS AND SALES

### 6100 TRANSFERS TO OTHER SHIPS AND AFLOAT UNITS

1. GENERAL. Material transferred to other ships and units, with approval of the commanding officer, will be covered by an individual priced invoice. The transferring unit will obtain a receipt from the recipient on the file copy of the DOD Single Line Item Requisition System Document (DD Form 1348), Single Line Item Consumption/Requisition Document (The NAVSUP Form 1250-1) or other document (e.g., Requisition and Invoice/Shipping Document (DD Form 1149)) as prescribed by Afloat Supply Procedures (NAVSUP P-485). However, receipts are not required for material transferred by supply ships during underway replenishment. The original invoice will be held for summarization, in accordance with par. 6106. Additionally, the cost of chargeable material used in the performance of Repair Other Vessels (ROV) will be summarized in accordance with subpar. 4 and par. 6106.

#### 2. GENERAL PROCEDURE

a. Between Ships Under the Same Type Commander. Navy Stock Account type material (except subsistence, ship's store stock, and resale clothing) transferred between Non-Stock Funded ships funded from the same operating budget (same appropriation, subhead and operating budget holder UIC (as shown in the Bureau Control Number field of the accounting classification code)), and transfers of type commander centrally procured material will be included in the "B" Summary of the transferring ship or activity (see paragraph 6106).

b. Between Units/Functions Funded by Different Operating Budgets. Navy Stock Account type material (except subsistence, ship's store stock, and resale clothing) transferred between Non-Stock Funded ships or units funded by different operating budgets will require a fund adjustment between the operating budgets involved (for example transfers between ships or units of different fleets or type commands). The value of the transfers will be included in the "A: Summary of the transferring unit in accordance with par. 6106.

c. Subsistence, Ship's Store Stock, and Resale Clothing. Subsistence, ship's store stock, and resale clothing transferred between ships will be accounted for in accordance with the Naval Supply Systems Command Food Service Management (NAVSUP P-486) and Ship's Store Afloat (NAVSUP P-487) Publications.

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d. Transfers to or from SUADPS-207 or SUADPS-AV (207) Ships or Units. Transfers to or from ships/units having a Special Accounting Class 207 Navy Stock Account will not involve the use of Summaries except for A and B Summaries for ROV. This is because transfers from ships or units operating under SUADPS-207 or SUADPS-AV (207) procedures are treated as stock fund issues (sales). Likewise receipts of chargeable material by this type of ship or unit from end use ships or units are treated as material turned into stores for potential NSA credit (under credit granting procedures applicable to the NSA SAC 207). Only SUADPS-207 ships or equivalent command receive ROV OPTARS and prepare mechanized "A" and "B" Summaries for ROV (Repair of Other Vessels).

### 3. PETROLEUM PRODUCTS

a. General. When aviation fuels and lubricants are requisitioned or purchased by an aviation SUADPS-AV (207) ship, it will cite SAC 207 NSA fund code UZ. These transactions will be processed as FIR Caption "F4 - Transfers From Other Supply Officers - Stock Transfers" or "A1 - Receipts From Procurement - Commercial", as applicable, in the ship's Financial Inventory Report (NAVCOMPT Form 2154). When aviation fuels are transferred from an aviation SUADPS-AV (207) ship to ships, aviation units or other activities which are not stock funded for NSA COG 9X fuel, the transfer is handled as a SAC 207 material issue charging the applicable end use fund code and accounting data. When aviation fuels are transferred from an aviation SUADPS-AV (207) ship to a ship or other activity which holds a NSA inventory, the transfer will be treated as an Other Supply Officer (OSO) transaction which will result in the transferring ship having a FIR Caption "P4 - Transfers to Other Supply Officers - Stock Transfers" entry being made in the transferring ship's Financial Inventory Report (NAVCOMPT Form 2154). When aviation fuel is taken on a tanker plane from a SUADPS-AV (207) aviation ship, a DD Form 1348 will be prepared to support the NSA SAC 207 sale. The DD Form 1348 will cite the tanker squadron's flight operations aviation fuel fund code and the quantity will be for the full quantity received. In accordance with subparagraph 6100-3b (4) (d), the deployed tanker squadron will receive credit to its OPTAR funds in an amount equal to the total amount of aviation in-flight sales documents prepared.

#### b. Aviation Fuels and Lubricants

(1) Transfers to Ships. Transfers of aviation fuels and

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lubricants between aviation SUADPS-AV (207) ships (e.g., CV, CVN, LHA, and LPH) will be covered by a DOD Single Line Item Requisition System Document (DD Form 1348) citing the special Accounting Class 207 Navy Stock Account fund code UZ. The SUADPS-AV (207) mechanized system will treat the transfer as an OSO transaction which will result in the transferring ship having a FIR Caption "P4 - Transfers to Other Supply Officers Stock Transfers" entry made in its Financial Inventory Report (NAVCOMPT Form 2154) and the receiving ship will have a FIR Caption "F4 - Transfers From Other Supply Officers - Stock Transfers" entry in the same amount made in its NAVCOMPT Form 2154 report, under COG 9X in both cases. Transfers of aviation fuels from SUADPS-AV (207) aviation ships (e.g., CV, CVN, LHA and LPH) to own ship's use or to other ships for ship's propulsion or power generation will be charged to the Fleet Commander's Centrally Managed Allotment (formally called a Navy-wide operating budget) established for ship propulsion fuels and the applicable numeric-numeric fund code. Transfers of aviation fuels and lubricants from SUADPS-AV (207) aviation ships for use in ship's vehicles ashore will be made as a SAC 207 Navy Stock Account issue and will charge the ship's OPTAR.

(2) Issues to Aviation Units by Aviation Ships. Issues of aviation fuels and lubricants to support squadrons by SUADPS-AV (207) ships will be made based upon a DOD Single Line Item Requisition System Document (DD Form 1348) citing the squadrons end use fund code and will result in the ship recording a SAC 207 NSA material issue (i.e., FIR Caption "J1 Issues With Reimbursement - Service Use" entry).

(3) In-flight Refueling By Navy/Marine Corps Tankers Performed While Not Deployed. The procedures prescribed in the following subparagraphs will be used in accounting for in-flight refueling by Navy/Marine Corps tanker service aircraft performed while not deployed.

(a) Material Control Officer Responsibility. The Material Control Officer of the transferring squadron is responsible for providing a local in-flight refueling form for the pilot to record the in-flight refueling transactions during flight. The local in-flight refueling form will be conveniently located adjacent to the flight plan "yellow sheet" for completion by the pilot at end of flight. The form will contain the minimum information required to effect proper billing and reporting. The local in-flight refueling form shall have a designated area for entry of the Unit Identification Code (UIC) of the aircraft squadron receiving the in-flight refueling. The Material Control Officer will collect the in-flight refueling forms daily to prevent loss.

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(b) Pilot Responsibility. The pilot of the transferring squadron is responsible for filling out the local squadron in-flight refueling transaction report upon completion of flight. The in-flight refueling data should be recorded by the pilot simultaneously to filling out the flight plan "yellow sheet".

(c) Billing. The custodian of the tanker aircraft (squadron) is responsible for effecting the billing of all fuel delivered during the in-flight refueling in accordance with subpars. 3b(3)(d) through 3b(3)(h).

(d) Billing Data. A DD Form 1348 will be used as the basis for reimbursing the ship or station for replenishment of the tanker aircraft and billing the recipient squadron. The DD Form 1348 will be prepared with sufficient copies to satisfy the ship or station distribution and two copies for the recipient squadron.

(e) Document Number. The document serial number to be assigned for the in-flight refueling documents (to bill the recipient) will be "F111". Aviation activities shall ensure this serial number is not cited for any purposes other than in-flight refueling. A complete document number will be established in the following manner.

1. Unit Identification Code. The recipient squadron's unit identification code preceded by the Service Designator Code "R" or "V".

2. Julian Date and Serial Number. Date the tanker service was performed and serial number "F111".

3. Aircraft Bureau Number. When at all feasible the in-flight refueling document will contain the aircraft bureau serial number of aircraft refueled.

(f) Fuel Dumped. When it is necessary for the tanker squadron to dump fuel while performing tanker service, regardless of justification, the tanker squadron will absorb the cost for the fuel dumped.

(g) Settlement of Fuel received by the Tanker Squadron. On the 10th, 20th, and last day of the month, a settlement will be made for all fuel received by the tanker squadron from the supporting station. The tanker squadron will obtain the total sum received for both the squadron operations and the fuel dispersed during in-flight refueling operations.

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For example, if the total sum of fuel for the period is 10,000 gallons at \$1.16 per gallon, the total cost would be \$11,600.00. If the consumption was 7,000 gallons for actual tanker squadron operations, and 1,000 gallons each dispersed to three squadrons, it would be necessary to prepare a total of four DD Form 1348s to cover the cost of fuel received and to effect proper settlement. Document preparation will be as follows:

<u>DOCUMENT NUMBER</u>	<u>FUND CODE</u>	<u>AIRCRAFT TEC</u>	<u>QTY</u>	<u>AMOUNT</u>
RO9289/2191/F001	7B	AABK	7,000	8,120.00
RO9073/2183/F111	7B	*	1,000	1,160.00
RO9932/2183/F111	7B	*	1,000	1,160.00
RO9475/2186/F111	7B	*	1,000	1,160.00

\* Aircraft type equipment code (TEC) for the recipient squadron will be assigned by the recipient squadron before inclusion of the document, in the OPTAR records for use in preparing the monthly Budget OPTAR Report by fund code and TEC. The amount to be posted to the OPTAR of the tanker squadron would be \$8,120.00. Each receiving squadron would post \$1,160.00 to its OPTAR (see par. 4104).

(h) Distribution of Documents. The following distribution will be made of the DD Form 1348s:

1. Original and one copy of DD Form 1348 requesting the fuel issue will be provided by the requesting unit to the issuing activity.
2. Two copies of the DD Form 1348 will be forwarded via mail to the recipient squadron. The recipient squadron will use the DD Form 1348 to record the transaction to the OPTAR records and establish a file of aviation fuel transactions not financially completed (i.e. that have not yet appeared on the squadrons Summary Filled Order/Expenditure Difference Listing).
3. The tanker squadron will file a copy of the document (for example, RO9289/2191/F001) in the completed requisition file; and

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4. The tanker squadron will establish an in-flight refueling file separate from the regular squadron requisition file. One copy of each in-flight refueling requisition (R09073/2183/F111, R09475/2186/F111 and R09932/2183/F111) will be filed for retention. These documents will be filed in Julian date sequence.

(4) In-Flight Tanker Refueling Service During Deployment. The procedures in the following subparagraphs will be used in accounting for in-flight refueling performed while deployed.

(a) Pilot Responsibility. The pilot of the transferring squadron is responsible for filling out an in-flight refueling transaction report at time of debriefing upon completion of mission. The in-flight refueling data should be recorded by the pilot simultaneously to filling out the flight plan "yellow sheet".

(b) Material Control Officer Responsibility. The Material Control Officer of the transferring squadron is responsible for providing a local in-flight refueling form for the pilot to record the in-flight refueling transactions. The local in-flight refueling form will be conveniently located in the ships' ready-room near the flight plan "yellow sheet" for completion by the pilot at time of debriefing upon completion of mission. The form shall have a designated area for entry of the UIC of the Aircraft Squadron receiving the in-flight refueling.

(c) Commander Carrier Air Wing. The commander is responsible for the coordination between the tanker squadron and recipient squadrons to ensure proper billing, credit granting and reporting are accomplished for the in-flight refueling, as contained in these procedures.

(d) Fuel Sale and Tanker Credit Document Preparation. DD Forms 1348 will be prepared to record the aviation fuel sale to the recipient squadron(s) and to obtain corresponding credit for the tanker squadron. The document number for recording the sale will be constructed as follows:

1. Unit Identification Code. The recipient squadron's unit identification code preceded by the applicable Service Designator Code ("R" or "V");



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2. Julian Date. Assign the Julian date the tanker service was performed; and

3. Serial Number. In each case the serial number will be "F111". Aviation activities shall insure this serial number is not cited for any purposes other than in-flight refueling.

When at all feasible the in-flight refueling document will contain the aircraft bureau serial number of the aircraft refueled. The fund code cited in the DD Forms 1348 will be the applicable flight operations aviation fuel fund code. The DD Form 1348 prepared for obtaining credit for the tanker squadron will be prepared the same as the DD Form 1348 prepared when tanker's fuel was loaded (including the same document number), except that the quantity will be equal to the sum of the quantity contained in the DD Forms 1348 prepared for the recipient squadrons and the Remarks block will contain the phrase "J1 CREDIT." On aircraft carriers where the storekeeper resources have been pooled and reestablished as the CVW Material Branch and assigned the responsibility to maintain all deployed squadron's OPTAR records, the Commander of the Carrier Air Wing may desire to have the CVW Material Branch accomplish the in-flight refueling document preparation and reporting through the Aviation Stores Division (S-6). However, the tanker squadron will be responsible for these functions unless otherwise informed by the Commander of the CVW.

(e) Dumped Fuel. When it is necessary for the tanker squadron to dump fuel while performing tanker service, regardless of justification, the tanker squadron will absorb the cost for the fuel dumped.

(5) Buddy-Stores. The above in-flight refueling procedures will also apply to squadrons using the "Buddy-Stores" method of in-flight refueling, i.e., refueling by other than transfers.

(6) Receipts from Air Force. When fuel is obtained from Air Force tanker aircraft, the receiving squadron will forward a DD Form 1348 to the Air Force unit providing the tanker service with the request that the document number of the requisition and its end use fund code be perpetuated in the air Force billing document. The date of the refueling and aircraft bureau serial number will be cited in the remarks block of the DD Form 1348. The address of the Air Force unit can be obtained from the DOD Activity Address Dictionary normally held at the supporting shore station or ship.

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(7) Transfers to Navy and Military Sealift Command Tankers. Aviation fuels transferred from SUADPS-AV (207) ships to fleet oilers and Military Sealift Command tankers will be covered by a DOD Single Line Item Requisition System Document (DD Form 1348) citing the Special Accounting Class 207 Navy Stock Account fund code UZ. The SUADPS-AV (207) mechanized ADP system will treat the transfer as an Other Supply Officer transaction which will result in the transferring SUADPS-AV (207) ship having a FIR Caption "P4 - Transfers to Other Supply Officers - Stock Transfers" entry made in its Financial Inventory Report (NAVCOMPT Form 2154) under COG 9X.

4. REPAIR OTHER VESSELS (ROV). The initial cost of chargeable material used in ROV will be funded by the ROV operating target (OPTAR) held by the tender, repair ship, or equivalent fleet command (e.g., amphibious and/or submarine base). Upon completion of the availability, the tender/repair ship will summarize the job cost in accordance with par. 6106 to the ship tended. The following criteria will apply in the preparation of the summaries:

- (1) ROV A SUMMARY: When the ship being tended/repared has its mission funded from an operating budget different from the operating budget funding the ROV OPTAR used by the tender/repair ship to perform the repair services (i.e. a different appropriation, subhead, or operating budget holder UIC), an ROV "A" Summary will be prepared in accordance with paragraph 6106 to effect a funded adjustment between the operating budgets. This ROV A Summary will be for the material consumed in the direct support of the repair performed. The operating budget holder UIC is shown in the Bureau control number field of the accounting classification line. An advance copy of these charges is required to be mailed monthly by the tender or SIMA providing the ROV to the Type Commander of the tended or repaired ship. The advance copy should be prepared concurrent with the monthly financial returns sent to the FAADC. However, negative reports are not required in months with no ROV A Summary activity. The Type Commanders use this advance copy of the ROV A Summary data in order to budget and manage their ROV funds. When processing the ROV A Summary the fleet accounting office will charge the cost accounting data of the repaired ship and record these charges against an OPTAR of the type commander of the ship repaired. The ROV A Summary credit is processed like material turned into store credits with the cost accounting data applicable to the ROV OPTAR used by the tender, repair ship or SIMA to fund the repair cited, but with the credit being recorded to the

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operating budget (funding the ROV OPTAR) as a whole, not to the ROV OPTAR. The ROV OPTAR that is used to initially fund the repair will not necessarily be from the same operating budget funding the mission operations of the tender or repair ship because some tenders, repair ships or SIMAs receive more than one ROV OPTAR.

When ROV work is performed on MSC (Military Sealift Command) ships, an A Summary will be prepared for cost of all chargeable material utilized, unless a reimbursable OPTAR was assigned to fund the work (see subparagraph 4200-6 for the procedures to utilize when reimbursable OPTAR method is used).

- (2) ROV B Summary: When the OPTAR of the tended/repaired ship (its mission support OPTAR funds) is funded by the same operating budget that funds the ROV OPTAR of the tender/repair ship under which the ROV charges were initially funded, an ROV "B" Summary will be prepared in accordance with paragraph 6106 to effect a cost accounting adjustment. This type of Summary does not effect obligational authority of the tender/repair ship, the benefitted (repaired) ship, nor the type commander operating budget holder. It only records statistical cost accounting adjustments so that the correct unit identification code, subactivity code, program element, etc. can be costed. The cost accounting data applicable to the repaired ship is charged and the cost accounting data applicable to the ROV OPTAR of the tender/repair ship is credited by the fleet accounting office. It is important that tenders, repair ships and others doing ROV work under SUADPS-RT procedures use the appropriate "ROV Summary Indicator" code in the Availability Data File (AVB) based upon the UIC of the tended/benefitting ship and the operating budget that funds that ships operation. This is coded for a specific ROV availability planned for a benefitting ship. Therefore the correct ROV Summary Indicator code can be used (and thus the correct ROV Summary produced) for each ROV performed for a given benefitting ship. This is true even if two different tender ROV OPTARs were used to perform two separate availabilities for a benefitting ship.

#### 6101 TRANSFERS TO MARINE CORPS

Transfers of material to Marine Corps organizations ashore, other

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than those submitting NSA stores return, will be covered by a priced DOD Single Line Item Release/Receipt Document (DD Form 1348-1) and reported in accordance with par. 6106. Credit will be made to the applicable appropriation, subhead, and operating budget, which would be charged with the value of such material if it were issued by the supply system to the providing ship or activity. The DOD Single Line Item Release/Receipt Document (DD Form 1348-1) will be used to support the A Summary charges and to effect the funded adjustment.

#### 6102 TRANSFERS TO NAVY STOCK ACCOUNT (SHIP'S STORE)

1. NAVY NON-STOCK FUNDED SHIPS. In the case of Navy non-stock funded ships, if it is found necessary to transfer material previously paid for by the appropriation 17-1804 or 17-1806, to the ship's store for use in service activities or for resale, such material will be covered by a priced and extended credit DOD Single Line Item Release/Receipt Document (DD Form 1348-1). The invoice will contain a notation as follows:

Charge: 17X4911.2310, Navy Stock Fund, allotment 21001, and functional account 51000;

Credit: 17-1804 (or 17-1806), Operation and Maintenance, Navy (or Navy Reserve) appropriate subhead, operating budget, unit identification code, and fund code.

The appropriation adjustment will be made by Fleet Accounting and Disbursing Center, U.S. Atlantic Fleet (Ships Store Branch, Code 423) or Fleet Accounting and Disbursing Center, U.S. Pacific Fleet (Property Accounting Division, Code AF3), as applicable, on the basis of the Navy Stock Account (Ship's Store) returns.

2. MILITARY SEALIFT COMMAND COMMISSIONED SHIPS. In the case of Military Sealift Command commissioned ships, when material previously charged to 17X4912, Navy Industrial Fund, subhead .3302, is transferred to the Navy Stock Account (Ship's Store), DOD Single Line Item Release/Receipt Document (DD Form 1348-1) will be prepared showing the charge as indicated in subpar. 1 and credit to 17X4912.3302. The credit invoice will be included in the NSA (Ship's Store) returns.

3. NAVY STOCK FUNDED SHIPS OR AVIATION UNITS. When ships or aviation units holding a Special Accounting Class (SAC) 207 Navy

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Stock Account inventory transfer material to ship's store (e.g. for use in service activities or for resale) such material will be covered by a DOD Single Line Item Requisition System Document (DD Form 1348) citing the applicable Special Accounting Class 207 Navy Stock Account fund code. The SUADPS-AV (207) or SUADPS-207 mechanized system will treat the transfer as an OSO transaction which will result in the transferring ship having a FIR Caption "P4 - Transfers to Other Supply Officers - Stock Transfers" entry made in its Financial Inventory Report (NAVCOMPT Form 2154). See SUADPS-AV-207 Support Procedures (NAVSUP P-519) and/or SUADPS-207 Support Procedures (NAVSUP P-522) for more detail operating procedures and the specific data processing procedures.

#### 6103 SALES TO OTHER FEDERAL AGENCIES OR MERCHANT VESSELS

1. GENERAL. With approval of the commanding officer, transfers of material may be made to the Army, Air Force, to vessels controlled by and operated under the Maritime Administration, and to other Government departments upon presentation of an official order or requisition signed by proper authority and citing the appropriation of the department which will bear the cost and the fiscal office from which reimbursement is to be obtained.

2. SALES TO MERCHANT VESSELS. Sales to merchant vessels in distress may be made when naval supplies can be spared. Written approval of the commanding officer of the selling ship is required on the face of each DOD Single Line Item Release/Receipt Document (DD Form 1348-1), with a certification of circumstances that required the transfer. The invoice will show the name and address of the firm owning and operating the vessel, and the Navy appropriation, subhead, and operating budget creditable with the proceeds of the sale. A receipt in duplicate will be obtained from the master or purser of the ship on the invoice. Such transfers will be made normally for cash and will be handled in accordance with the procedure set forth in subpar. 4. When it is not feasible to collect cash, the DD Form 1348-1 will be forwarded to the Commanding Officer, Ships Parts Control Center, (Code 0142), Mechanicsburg, PA 17055-0788, in accordance with subpar. 5.

3. FUELS AND LUBRICANTS TO OTHER GOVERNMENT DEPARTMENTS. Navy and Marine Corps activities issuing aviation fuel and lubricants to other government department's aircraft will use the DOD Single Line Item Release/Receipt Document (DD Form 1348-1). The form will be prepared to include the following information:

- a. aircraft type, model, and serial number of the plane;

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- b. major command to which the plane is assigned;
- c. grade, quantity, standard price, total value, and date the product was issued; and
- d. name, rank, serial number, and signature of the pilot, co-pilot, or crew chief.

Since Air Force will accomplish payments on Voucher for Transfers Between Appropriations and/or Funds (Standard Form 1080) only when supported by documents containing all the foregoing information, it is necessary that such data be obtained by Navy personnel at the time of issue. The DD Form 1348-1 will be forwarded to the Commanding Officer, Ships Parts Control Center, (Code 0142), Mechanicsburg, PA 17055-0788, in accordance with subpar. 5.

4. CASH COLLECTIONS. Cash collections will be accomplished locally when possible. A requisition and Invoice/Shipping Document (DD Form 1149) will be prepared showing appropriation, subhead, operating budget holder, the organization to which the material is sold and a document number in the units expenditure series. The DD 1149 will also show the name, symbol number, and signature of the Disbursing Officer acknowledging receipt of the cash. The Disbursing Officer will report the collection in his next financial returns. Three copies of the DD-1149 will be forwarded to the Fleet Accounting and Disbursing Center, U.S. Atlantic Fleet (Examination Department, Code 60) or the Fleet Accounting and Disbursing Center, U.S. Pacific Fleet (CDO Registration Division, Code FS2), as applicable, when the cash is turned over to a disbursing officer, with a certification on the DD Form 1149 stating the name of the Disbursing officer, and ship and symbol number of the disbursing officer, and the accounting period in which the collection will be reported.

5. INVOICE PREPARATION. When it is not possible to effect collection locally, the DD Forms 1149, will be listed separately on a letter of transmittal showing the invoice number and the amount, and will be forwarded to the Commanding Officer, Ships Parts Control Center, (Code 0142), Mechanicsburg, PA 17055-0788. The original and 3 copies of each transfer invoice, with the original and 1 copy receipted, will be forwarded the same day such a transfer occurs and will indicate the following information without exception:

- a. the name of the department, bureau, office, or branch, and the specific activity to which the material was sold;



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- b. the name and address of the fiscal office from which reimbursement is to be obtained;
- c. the date and number of the request placed by the ordering activity;
- d. the appropriation symbol data of the department which will bear the cost;
- e. the receipt of a responsible representative of the receiving activity;
- f. the Navy appropriation, subhead, operating budget, unit identification, and fund code to be credited (cite issuing ship's locally assigned document number and accounting data format prescribed in subpar. 4102-8b); and
- g. see subpar. 3 above for issues to the Air Force.

#### 6104 ASSISTANCE TO FOREIGN VESSELS OF WAR, MERCHANT VESSELS, AND AIRCRAFT

##### 1. AUTHORITY

a. General. Article 0749, Navy Regulations, authorizes the sale of supplies or services to naval vessels and military aircraft of friendly foreign governments subject to the approval of the commanding officer and to instructions contained herein. Any United States naval vessel or activity may sell or furnish on a reimbursable basis without an advance of funds any of the supplies or services listed herein when in the best interest of the United States and subject to modifying instructions, if any, disqualifying a specific country or countries, issued by the Chief of Naval Operations, or subject to instructions of the Commandant of the Marine Corps for Marine Corps units and activities. Materials and services authorized are as follows:

- (1) routine port services in territorial waters of the United States or in waters under United States control (including pilotage, tugs, garbage removal, line handling, and utilities) to naval vessels of friendly foreign governments;
- (2) routine airport services (including landing and take off assistance, use of runways, parking and servicing) military aircraft of friendly foreign governments;



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- (3) miscellaneous supplies (including fuel, subsistence, repair parts, and general stores, but not including ammunition) to naval vessels and military aircraft of friendly foreign governments (subject to the approval of the cognizant fleet or force commanders when provided overseas); and
- (4) subject to the approval of the Chief of Naval Operations in each instance, overhauls, repairs, and alterations together with necessary equipment and its installation required in connection therewith, to naval vessels and military aircraft of friendly foreign governments.

b. Emergency Requests From Merchant Ships and Non-Military Aircraft. Article 0629, N.R., authorizes the senior officer present to furnish assistance and repairs to distressed ships and aircraft of foreign states at peace with the United States. The Federal Aviation Act of 1958, approved August 23, 1958 (72 Stat. 798; 49 U.S. Code 1507(VO)), authorizes the sale to any aircraft of fuel, oil, equipment, mechanical services, and other assistance by reason of an emergency. The services outlined in subpar. 1a may be issued in an emergency under the conditions set forth under the authorities contained herein, and subject to such instructions as may be issued by the Secretary of the Navy or appropriate systems command, fleet commander, or type commander.

2. **SERVICES NOT CHARGEABLE.** Routine port and airport services may be furnished at no cost to the foreign government concerned where such services are provided by United States Naval personnel and equipment without direct civilian labor or material costs to the Navy. When furnishing routine port services to naval vessels of an allied country, such services may be furnished without reimbursement if such services are provided under an agreement that provides for the reciprocal furnishing by such country of routine port services to naval vessels of the United States without reimbursement. An allied country is a country that is a member of the North Atlantic Treaty Organization, Australia or New Zealand, or any other country designated as an allied country by the Secretary of Defense with the concurrence of the Secretary of State. If in doubt as to whether a foreign country has a reciprocal port services agreement, confirmation can be obtained from Chief of Naval Operations (OP-412) Autovon 225-2943 or commercial (703) 695-2943.

3. **NATO STANDARDIZATION AGREEMENT.** The Standard Procedures for Services Rendered and Supplies Transferred Between NATO Navy

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(STANAG 1062) provides for the rendering of services and the sale of supplies similar to those enumerated in subpar. 1 and Article 0786-4., between the Naval Forces of NATO Nations. The agreement is effective during wartime and during peacetime NATO exercises. Under the terms of this agreement, the forms to be used for demand and issue will be those of the host Navy. In addition, bilingual "NATO Navy" Standard Requisition and Invoice Form will be completed. Fleet, force, and type commanders are authorized to approve transactions under this agreement, as appropriate.

4. INVOICES AND ACCOUNTING PROCEDURES. Invoicing and accounting procedures will be in accordance with subpars. 6103-4 or 6103-5 as applicable, or 6303 in the case of tender or repair ship, repair work performed on foreign government ships or privately owned ships.

#### 6105 MATERIAL TURNED INTO STORE ASHORE OR TO NAVY STOCK FUNDED SHIPS

1. TRANSFER PROCEDURE. Material which the supply officer considers in excess of requirements will be turned into store ashore or to Navy stock funded ships. Each transfer will be approved by the commanding officer or the supply officer. The transfer will not be summarized by the ship or unit turning in the material.

2. OPERATING BUDGET CREDITS. Navy Stock Account type material turned into store will be covered by DOD Single Line Item Release/Receipt Document (DD Form 1348-1) (or DD Form 1149 for fuel), if credit is expected. Final determination as to the acceptability for credit will be accomplished by the shore station or Navy stock funded ship receiving the material or the applicable inventory control point. Such credits will be reported by the receiving activity or Navy stock funded ship to the fleet accounting office, in the same manner as charges. Credit will be granted to the OPTAR of the operating budget holder (e.g., type commander) when credit is issued.

3. MATERIAL RETURNED TO STORE BY COMMISSIONED SHIPS ASSIGNED TO MILITARY SEALIFT COMMAND. Subsistence items, ship's store stock, clothing, and ordnance repair parts and equipments will be returned to store by commissioned ships assigned to the Military Sealift Command in the same manner as other Navy ships. Other material will be returned to store in accordance with subpar. 1. The DOD Single Line Item Release/Receipt Document (DD Form 1348-1) will state clearly that the material is being turned in for credit to the 17X4912, Navy Industrial Fund, subhead .3302. A copy of the invoice will be submitted to the appropriate Military Sealift area commander.

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## 6106 SUMMARIZATION OF TRANSFERS

1. **GENERAL.** Each month the value of ROV performed and end use material transfers/issues (excluding material turned into store for credit) to other operating force units and shore activities will be summarized in order to effect the necessary appropriation, subhead, operating budget, and cost accounting adjustments. It is mandatory that the fiscal year credited must agree with the fiscal year charged (i.e., fiscal year requisitioned). The Summary of Material Receipts/Expenditures (NAVCOMPT Form 176), or mechanized format, will be prepared and submitted to be received by the fleet accounting office on or before the 5th of each month following the month in which the issues and transfers were made. The NAVCOMPT Form 176 will be submitted to the Fleet Accounting and Disbursing Center, U.S. Atlantic Fleet or the U.S. Pacific Fleet, as applicable, in accordance with subpars. 2. and 3.

## 2. SHIP'S MATERIAL AND COST TRANSFERS

a. **General.** The Ship's Material and Cost Transfer Summaries, designed as the "A" and "B" Summaries, will be submitted to the Fleet Accounting and Disbursing Center, U.S. Pacific Fleet (Code AF3), San Diego, CA 92132-5111 or the Fleet Accounting and Disbursing Center, U.S. Atlantic Fleet, Norfolk, VA 23511-6096 as applicable, to effect accounting adjustments.

b. **"A" Summary.** The "A" Summary will be used to effect funded (chargeable) adjustments between appropriations, subheads, and operating budgets, or between operating budgets within an appropriation and subhead. "A" Summary credits will be applied to the type commander of the transferring ship by the fleet accounting office. Examples of transactions reportable on the "A" Summary, but not limited thereto, are as follows:

- (1) issues of chargeable type ship's material to ships of other fleets (Service Designator Code differs), other type commanders (first position of Ship Forces fund codes differs), or other Five Year Defense Programs/Budget activities (third position of subhead differs);
- (2) transfer of the material cost of repair of other vessels (ROV) from an ROV OPTAR of a tender, repair ship, or equivalent command to a ship which is assigned to a different fleet (Service Designator Code differs) a different Five Year Defense Program or budget activity (third position of subhead differs); or a different operating budget holder (different type commander) (see subpar. 6100-4);

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- (3) transfer of the material cost of ROV performed for area commanders, MSC ships, or other Navy activities (The tender/repair ship will summarize the job cost (chargeable material only) on an ROV "A" summary, charging the accounting citation provided by the ship being repaired and crediting the operating budget that funded the tender/repair ship's ROV OPTAR funds. An alternate method is to utilize the reimbursable order and reimbursable OPTAR procedures as described in subpar. 4200-6.);
- (4) material, services, or repairs to ships funded under the Military Assistance Program (An alternative method is to utilize the reimbursable order and reimbursable OPTAR procedures as described in subpar, 4200-6.);
- (5) transfer of ship's end use material to support reimbursable OPTAR work; and
- (6) transfer of costs for services (COG 99) used in the repair of other vessels (ROV) from an ROV OPTAR of a tender, repair ship or equivalent command for a ship which is not funded from the same operating budget that provided the ROV OPTAR.

(Note: The "A" Summary will be used for transfers for reimbursable OPTAR use even though the same operating budget receives the credit and charge. This is necessary in order to get the credit to the direct program and the charge to the reimbursable program and to cause the fleet accounting office to bill the grantor of the reimbursable order for the item(s) transferred for reimbursable OPTAR work use.)

c. "Fuel" "A" Summary. The "Fuel" (ship's propulsion fuel) "A" Summary will be prepared monthly by the fleet commander only. This report is based upon data contained in the "Transfers or issues" portion of Part 2 of Navy Energy Usage Reporting System reports submitted to the fleet commander. In addition to transfers of ship's propulsion fuel from one ship to another, this report will also include fuel turned into store ashore or to a Navy stock funded ship (tanker/oiler) for credit (material turned into store). All inter-ship fuel transfers are included in this report; even if the transferring and receiving ship's fuel is funded from the same fleet, Five Year Defense Program or budget activity, and fuel "centrally managed" operating budget.

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d. "B" Summary. The "B" Summary will be used to effect statistical accounting adjustments (nonchargeable) between appropriation accounting classifications, including adjustments between unit identification codes. Examples of transactions reportable on the "B" Summary, but not limited thereto, are as follows:

- (1) issues of chargeable ship's material to ships of the same type command and Five Year Defense Program/budget activity (Service Designator Code and first position of Ships Forces fund code on requisition and expenditure documents are the same);
- (2) transfer of the cost of material used in ROV performed for ships funded from the same operating budget as the ROV OPTAR used by the tender, repair ship, or equivalent command to accumulate the costs (see subpar. 6100-4); and
- (3) type commander centrally procured material distributed to individual ships and units.

### 3. PREPARATION OF SUMMARIES

a. General. A separate Summary of Material Receipt/Expenditures (NAVCOMPT Form 176), or mechanized listing prepared in lieu of the NAVCOMPT Form 176, will be prepared for each type of summary. In addition, for an ROV "A" Summary, an advance copy of the ROV "A" Summary is required to be mailed monthly by the tender or SIMA providing the ROV to the Type Commander of the tended (benefitting) ship. The advance copy should be prepared concurrent with the monthly financial returns sent to the FAADC. Negative reports are not required to be submitted in cases where there is no ROV A Summary activity. Type Commanders use this advance copy of the ROV "A" Summary data in order to budget and manage their ROV funds. Information contained in the heading of the NAVCOMPT Form 176 (or mechanized listing) will show the submitting activity, accounting period covered and the type of summary. Columnar entries to the NAVCOMPT Form 176 will be made as follows:

(1) Charges. The accounting data chargeable will be entered under the column headings as follows:

Column (A) Appropriation and subhead charged;

Column (B) Operating budget (including OB suffix) charged;

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Column (C) UIC of the authorization accounting activity accounting for the funds charged;

Column (D) Unit identification code charged (the receiving ship or activity);

Column (E) Fund code charged;

AMOUNT Column Fund code total (total by fund code for the UIC charged); and

AMOUNT Column total (enter total of all amounts charged).

(2) Credits. The accounting data creditable will be entered below the chargeable data under columnar headings as follows:

Column (A) Appropriation and subhead credited;

Column (B) Operating budget (including OB suffix) credited;

Column (C) UIC of authorization accounting activity accounting for the funds credited;

Column (D) Unit identification code credited (transferring unit);

Column (E) Fund code credited;

AMOUNT Column fund code total (total by fund code for the UIC credited); and

AMOUNT Column total (enter the total of all amounts credited).

The total amount of charges will equal the total amount of the credits.

b. Preparation of "A" Summary for Material Transfers (Non-ROV). This summary is described in subpar. 2b.

(1) Manual "A" Summary. The manually prepared "A" Summary for transfers of material (non-ROV) will be prepared in accordance with subpar. 3a and will be supported with invoices (e.g., DD Form 1348, DD Form 1348-1, or DD Form 1149 (original or legible copy)). The invoices will be grouped and adding machine taped by fund code (within chargeable UIC), unit identification



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code charged, total charges, and total credits.

(2) Mechanized "A" Summary. Mechanized "A" Summaries (non-ROV) will provide the information described in subpar. 3a and will be supported by an ADP tape with card images of the following:

- (a) Financial Detail Card (NAVSUP Form 1162) prepared in the format described in column (3) of subpar. 3g (1); and
- (b) Accounting Card (NAVCOMPT Form 632) prepared in the format described in subpar. 3g (2).

The FIR Caption (CC 9-10 of the NAVSUP Form 1162) will be "J1" for charges and "J2" for credits.

c. Preparation of "Fuel" "A" Summary. This summary is described in subpar. 2c and is prepared by the fleet commander only. The NAVCOMPT Form 176 will be prepared in accordance with subpar. 3a. Supporting NAVSUP Forms 1162 will be submitted which cite "J1" for charges and "J2" for credits in card columns 9-10 (FIR Caption). Supporting documentation will not be submitted with the "Fuel" "A" Summary.

d. Preparation for "A" Summary for Repair of Other Vessels (ROV). This summary is described in subpar. 2b, items 2 and 3.

(1) Manual. NAVCOMPT Form 176 for ROV "A" Summaries will be prepared in accordance with subpar. 3a. The unit identification code charged will be the UIC of the ship(s) tended/repared. Supporting documentation is not required to be submitted. When the Fleet Accounting and Disbursing Center processes this type of summary, a Financial Detail Card (NAVSUP Form 1162) will be prepared for each fund code within chargeable/creditable UIC amount in the format described in column (4) of subpar. 3g (1). The Fleet Accounting and Disbursing Center will assign FIR "J5" for charges, FIR "J2" for credits, and the document number will be constructed as follows:

CC 29-32

Julian Date:

- (a) for a current fiscal year, the Julian date applicable to the last day of the report month will be used; and
- (b) for prior fiscal year, the Julian date will be the last digit of the appropriation fiscal year followed by " 273."



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- CC 38-43 Service Designator Code and UIC of chargeable (or creditable) activity (as shown in column (D)).
- CC 40-43 The serial number will be:
- (a) "2222" when the second position of fund code is "G".
  - (b) "3333" when the second position of fund code is "H"; and
  - (c) "4444" when the second position of fund code is "1".
  - (d) "5555" when the record position of fund code is "0".

(2) Mechanized "A" Summary for ROV. Mechanized "A" Summaries (non-ROV) will provide the information described in subpar. 3a and will be supported by the following two sets of EAM cards:

- (a) Financial Detail Card (NAVSUP Form 1162) prepared in the format described in column (4) of subpar. 3g (1); and
- (b) Accounting Card (NAVCOMPT Form 632) prepared in the format described in subpar. 3g (2).

The supporting NAVSUP Form 1162 cards are described as follows:

#### CHARGES

<u>Card Column</u>	<u>Description</u>
9-10	FIR Caption: (Will cite "J5".)
24	Fiscal Year: (Will cite last digit of applicable fiscal year.)
25-28	Subhead: (Will cite subhead applicable to fund code.)
29-32	Julian Date: (Will cite the date the cost transfer is processed.)
38-51	Document Number: (Will cite Service Designator Code and UIC of ship tended/repaired, Julian date,

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and a serial number that is assigned by the tender. The Julian date for current fiscal year charges will show the last day of the month for the period covered by the report. The Julian date for prior fiscal year charges will be the last Julian date that the appropriation being charged was a "current" fiscal year, i.e., will be the last digit of the fiscal year being charged followed by "273".)

53-57	Operating Budget
58	OB Suffix
59-60	Fund Code: (Will cite the first position applicable to the operating budget funding the ship tended/repared and "G", "H", "I" or "O" as applicable for the second position.)
61-65	Authorization Accounting Activity
66-71	Issue Activity: (Will cite Service Designator Code and UIC of tender/repair ship.)
73-80	Amount

#### CREDITS

#### Card Column

#### Description

9-10	FIR Caption: (Will cite "J2.")
24	Fiscal Year
25-28	Subhead
29-32	Julian Date: (The date the cost transfer is processed.)
38-51	Document Number: (Will cite Service Designator Code and UIC of tender/repair ship, Julian date, and a serial number that is assigned by the tender/repair ship. The Julian date for current fiscal year charges will be the last day of the month for the period covered by the

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report. The Julian date for prior fiscal year credits will be the last Julian date that the appropriation being credited was a current fiscal year, i.e. last digit of the fiscal year being credited followed by "273".)

53-57	Operating Budget
58	OB Suffix
59-60	Fund Code: (Will cite first position of fund code applicable to the ROV OPTAR and "G", "H", "I" or "O" as applicable, for the second position.)
61-65	Authorization Accounting Activity
66-71	Issue Activity: (Will cite Service Designator Code and UIC of tender.)
73-80	Amount: (Will be signed with 11 zone punch in CC 80 for credit amounts.)

e. Preparation of "B" Summary for Material Transfers (Non-ROV). This summary is described in subpar. 2d.

(1) Manual "B" Summary. The "B" Summary for transfers of material (non-ROV) will be prepared in accordance with subpar. 3a and will be supported with invoices (e.g., DD Form 1348, DD Form 1348-1 or DD Form 1149 (original or legible copy)). The invoices will be grouped and adding machine taped by fund code within chargeable UIC, total charges, and total credits.

(2) Mechanized "B" Summary. Mechanized "B" Summaries (non-ROV) will provide the information described in subpar. 4a and will be supported by Accounting Card (NAVCOMPT Forms 632) prepared in the format described in subpar. 3g (2).

f. Preparation of "B" Summary for ROV. This summary is described in subpar. 2d, item 2.

(1) Manual. ROV (NAVCOMPT Form 176) "B" Summaries will be prepared in accordance with subpar. 3a. The unit identification code charged will be the UIC of the ship(s) tended/repared. Supporting documentation is not required to be submitted. When the Fleet Accounting and Disbursing Center processes this type of

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summary, a Financial Detail Card (NAVSUP Form 1162) will be prepared for each fund code within chargeable UIC amount in the format described in column (4) of subpar. 3g (1). The Fleet Accounting and Disbursing Center will assign FIR "J6" for both charges and credits and the document number will be constructed as follows:

CC 30-35      Service Designator Code and UIC of chargeable (or creditable) activity (as shown in column (D)).

CC 36-39      Julian date:

(a) for a current fiscal year, cite the Julian date applicable to the last day of the report month; and

(b) for prior fiscal years, cite a Julian date composed of the last digit of the fiscal year followed by "273".

CC 40-43      The Serial Number will be:

(a) "2222" when the second position of fund code is "G";

(b) "3333" when the second position of fund code is "H", and

(c) "4444" when the second position of fund code is "1".

(d) "5555" when the second position of fund code is "0".

(2) Mechanized "B" Summary for ROV. Mechanized "B" Summaries for ROV will provide the information described in subpar. 3a and will be supported by Accounting Card (NAVCOMPT Forms 632) prepared in the format described in subpar. 3g (2).

g. EAM Card Formats

(1) Financial Detail Card (NAVSUP Form 1162). Aircraft carriers, tenders, repair ships, and other mechanized ships/units will prepare summary or detail NAVSUP Form 1162 cards to support the mechanized Summary of Material Receipts/Expenditure (NAVCOMPT Form 176) in the following format:

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(1)	(2)	(3)	(4)
Card	Field	"Detail" NAVSUP	"Summary" NAVSUP
Column	Description	1162 "A" SUMMARY	1162 "A" SUMMARY
		(NON-ROV) (J1 & J2 FIR Codes)	(ROV) (J5 & J2 FIR Codes)
1-2	Cognizance Symbol	X	X
3-7	Account Ex- pended To/ Cost Account	-	-
8	Account Ex- pended From: ("1" for NSA)	X	X
9-10	FIR Caption Code	X	X
11-23	National Stock Number	X	-
24	Fiscal Year	X	X
25-28	Subhead	X	X
29-32	Julian Date (of processing the issue/transfer)	X	X
33-37	Quantity	X	
38-51	Document Number	X	X
52	Demand/Suffix Code	X	X
53-57	Bureau Control Number/Operating Budget Number	X	X
58	Suballotment/OB Suffix(Leave blank if none cited.)	X	X
59-60	Fund Code	X	X

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61-65	Authorization Accounting Activity	X	X
66-71	Issuing/Re- porting Activity	X	X
72	Management/Trans- action Code	X	X
73-80	Amount (signed)	X	X

NOTE: The "X" in columns (3) and (4) indicates the data element applies

(2) Accounting Card (NAVCOMPT Form 632). Tenders, repair ships, and other mechanized units will prepare an Accounting Card (NAVCOMPT Form 632) to support each accounting line of the Summary of Material Receipts/Expenditures (NAVCOMPT form 176), or equivalent mechanized listings, for each of the following summaries:

- (a) "A" Summary for Non-ROV;
- (b) "A" Summary for ROV;
- (c) "A" Summary for ROV (End Use);
- (d) "B" Summary for Non-ROV;
- (e) "B" Summary for ROV; and
- (f) "B" Summary for ROV (End Use).

NOTE: The SUADPS-207 or SUADPS-AV (207) systems will only prepare an ROV "A" Summary or an ROV "B" Summary (i.e. not a regular material transfer A or B summary) for the stock funded ships or units that operate under SUADPS procedures.

The NAVCOMPT Form 632 will be prepared in the following format:

<u>Card Column</u>	<u>Description</u>
1-2	Register Number: (Will cite "70" for "A" Summary (Non-Rov) and "A" Summary (ROV), and "80" for "B" Summary (Non-ROV), and "B" Summary (ROV).)
3	Report Month: (Will cite the number of the report month of the mechanized listing submitted in lieu of the NAVCOMPT Form 176. Will cite "X" overpunch "X0," "X1," or "X2" for October, November, and December,

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respectively.)

- 4           Registering Activity Code: (Will cite "3" for Fleet Accounting and Disbursing Center, U.S. Atlantic Fleet or "8" for Fleet Accounting and Disbursing Center, U.S. Pacific Fleet, as applicable.)
- 6           "A" Summary Credit Indicator: (An eleven zone overpunch will be used in NAVCOMPT forms 632 representing the credit portion only of "A" Summaries (both ROV and Non-ROV "A" Summaries).)
- 9           "A" Summary Indicator: (An eleven zone overpunch will be used in NAVCOMPT Forms 632 representing "A" Summary data (both credit and charge portions of both ROV and Non-ROV "A" Summaries).)
- 11-16       Reporting Activity: (Will cite the Service Designator Code and unit identification code of the issue/reporting activity.)
- 23-28       Appropriation: (Will cite the fiscal year in CC 23-24 (CC 23 will be zero (0) and CC 24 the last digit of the fiscal year). The appropriation symbol (e.g., "1804") will be in CC 25-28.)
- 29-32       Subhead: (Will cite the 4-digit appropriation subhead.)
- 36-40       Bureau Control Number/UIC of Operating Budget holder: (Will cite the applicable number.)
- 41           Suballotment/OB Suffix: (Will cite when applicable, otherwise blank.)
- 42-47       Authorization Accounting Activity: (Will cite the unit identification code of the activity performing accounting for the funds identified in the other data fields.)
- 56           Stock Account Code: (Will cite "1.")
- 60-65       Chargeable Activity/Activity to Receive



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Credit: (Will cite the Service Designator code and unit identification code of the applicable activity.)

66-70 Fund Code: (Will show three zeros (000) in CC 66-68 and the applicable fund code in CC 69-70.)

71-80 Amount: (An eleven ("11") zone punch in CC 80 will be used for all credit amounts.)

#### 4. RECORDING OF SUMMARIES

##### a. "A" SUMMARY.

- (1) "A" Summaries received by the fleet accounting office on or before the 5th of the month will be registered and recorded in corresponding accounting records maintained by the office no later than the end of the same month.
- (2) "A" Summaries received by the fleet accounting office after the 5th of the month will be registered in the month received and recorded in corresponding accounting records maintained by the office no later than the end of the next month.

##### b. "B" SUMMARY.

- (1) "B" Summaries will be recorded not later than 60 days after receipt by the Fleet Accounting Office.
- (2) "B" Summaries received in August and September will be record in fiscal year received where ever practical.

## PART C: ASSISTANCE TO ALLIED FORCES AND FOR CIVIL DISASTERS

### 6200 ASSISTANCE TO ALLIED FORCES

1. **AUTHORITY.** Assistance to allied forces may be provided when authorized in accordance with Art. 1946-4 Naval Regulations, and upon authority of the Chief of Naval Operations to furnish support to forces of specific foreign governments based upon an agreement providing for dollar reimbursement in the United States at departmental level. In general, these procedures are limited to joint military operations under the United Nations or under a mutual assistance treaty. In addition, the Chief of Naval Operations enters into US/foreign government fuel exchange agreements which provide for settlement at departmental level.

2. **ACCOUNTING REQUIREMENTS.** Cash collections for the value of material issued in support of allied forces will be effected locally, when possible, as prescribed in subpar. 6103-4. The accessorial charges and administrative charges prescribed and described in subpar. 3b below will not apply to countries which have a reciprocal agreement under which they do not charge U.S. Navy ships for such costs. When cash collections are not feasible, the value of the material will be invoiced to the Commanding Officer, Ships Parts Control Center, (Code 0142), Mechanicsburg, PA 17055-0788, in accordance with par. 6202. Accessorial charges in such case will be applied by that activity.

### 3. PRICING

a. **General.** Issues of supplies and material will be at book value (e.g., current standard price) as shown on the records of the issuing activity. When accessorial charges and or administrative charges are applied, these charges will be shown on the invoice separately from the material cost.

b. **Accessorial Charges and Administrative Charges.** Accessorial charges to cover transportation and out-of-pocket costs for packing, crating, and handling but only when and to the extent the providing operating ship/unit actually incurred these costs in making the sale. An administrative charge of 2% the total cost of the material will be applied to cover the general and administrative costs of making the sale.

The accessorial charges and administrative charges prescribed and described in this subparagraph will not apply to countries which

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have a reciprocal agreement under which they do not charge U. S. Navy ships for such costs. The value of the accessorial charges and the administrative charges when applied will be credited to the following:

Active Duty Ship/Unit

	<u>APPROPRIATION-SUBHEAD</u>	<u>AAA</u>
CINCLANTFLT	17_1804.602A	60951
CINCPACFLT	17_1804.702A	60957

Reserve Ship/Unit

	<u>APPROPRIATION-SUBHEAD</u>	<u>AAA</u>
CINCLANTFLT	17_1806.601A	60951
CINCPACFLT	17_1806.701A	60957

6201 CIVIL DISASTERS OR EMERGENCIES IN FOREIGN COUNTRIES

1. AUTHORITY. Assistance to foreign countries suffering civil disasters and emergencies may be authorized or approved by Executive Order or other Presidential directive, by the Secretary of the Navy, or by the Chief of Naval Operations as outlined in subpar. 6200-1.

2. CONSIGNED OR TRANSPORTED MATERIAL. All material carried in the Navy Stock Account and Appropriation Purchases Account loaded aboard ships or aircraft for transport to foreign countries for disaster relief will be invoiced to Navy Ships Parts Control Center or Aviation Supply Office, as applicable, (see below), by the shore activity at the time of issuance or loading. When the consignee is known at the time the material is loaded aboard ships, consignment will be made on a bill of lading or other appropriate shipping document. When the consignee is not known at the time of loading, ships upon unloading at a destination will report the unloading to Navy Ships Parts Control Center or Aviation Supply Office, as applicable (see below), on a Requisition and Invoice/Shipping Document (DD form 1149). The original and 3 copies of the invoice indicating the consignee(s) will be forwarded under a letter of transmittal. Further accounting by the operating forces is not required. The address to use for sending the invoice/other documentation will be determined as follows:

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- (a) If the cognizance symbol(s) of the material is 1R, 2M, 2V, 2W, 4M, 4R, 4V, 4Z, 5R, 6R, 6V, 8E, 8M, 8N, or 7R, then mail to:

Commanding Officer  
Navy Aviation Supply Office  
700 Robbins Avenue  
(Code MFA)  
Philadelphia, PA 19111-5098

- (b) If the cognizance symbol(s) of the material is other than one of those described in item (a) above (i.e., non-aviation), then mail to:

Commanding Officer  
Ships Parts Control Center  
(Code 0142)  
Mechanicsburg, PA 17055-0788

### 3. MATERIAL ISSUES

a. Navy Stock Account Material. Material carried in the Navy Stock Account by an activity of the operating forces and issued upon proper authority for relief purposes under disaster conditions will be invoiced and processed as a OSO transfer to Navy Ships Parts Control Center or Aviation Supply Office, based upon the cognizance symbol (i.e., COG "1R" or "7R" to ASO and all other COGs to SPCC) in accordance with par. 6202.

b. Other Material. Navy Stock Account type material procured from store with an appropriation charge and subsequently issued upon proper authority for disaster relief will be invoiced to the Navy Ships Parts Control Center or Aviation Supply Office, as applicable based upon the cognizance symbol (COG 1R or "7R" for ASO and all other COG chargeable material to SPCC) to effect billing. The Requisition and Invoice/Shipping Document (DD Form 1149) will show credit to the accounting data prescribed in par. 6202. Additionally, one copy of each invoice which shows credit, when appropriate, to the type commander's operating budget financing the operations of the unit of the operating forces will be forwarded to the fleet accounting office in accordance with subpar. 6202-2.

### 6202 ACCOUNTING REQUIREMENTS

1. NAVY STOCK ACCOUNT MATERIAL ISSUES. Material carried in the Navy Stock Account by a unit of the operating forces and issued

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in accordance with subpars. 6200-1 or 6201-3a will be invoiced as a transfer between supply officers in the account carried to the Navy Aviation Supply Office and or Navy Ships Parts Control Center, as applicable, based upon material's cognizance symbol (e.g., ASO for COG 1R or "7R"). The Requisition and Invoice/Shipping Document (DD Form 1149) will indicate clearly the specific authority under which issued, the foreign country involved, the military activity, if applicable, and reference to pars. 6200 or 6201, as appropriate. The original and three copies of the invoice will be forwarded under a letter in transmittal immediately following the material issue. Additionally, the transfer will be reported in the applicable stores return.

2. OTHER MATERIAL. Materials, which had been procured from store with an appropriation charge are subsequently issued in accordance with subpars. 6200-1 or 6201-3b, will be invoiced to Commanding Officer, Navy Aviation Supply Office, 700 Robbins Avenue, (Code MFA), Philadelphia, PA 19111-5098 for "1R" or "7R" cognizance material and to Commanding Officer, Navy Ships Parts Control Center, (Code 0142), Mechanicsburg, PA 17055-0788 for chargeable material other than cognizance "1R" or "7R" material. The Requisition and Invoice/Shipping Document (DD Form 1149) will show credit to the appropriation 17-1804 or 17-1806, the financing subhead, type commander's operating budget, and issuer's unit identification code. Each invoice will indicate clearly the specific authority under which issued, the foreign country involved, the military activity, if applicable, and reference to pars. 6200 or 6201, as appropriate. The original and three copies of the invoice will be forwarded under a letter of transmittal immediately following the material issue. Additionally, one copy of each invoice which shows credit to the type commander's operating budget financing the operations of the activity of the operating forces will be forwarded under a letter of transmittal to the Fleet Accounting and Disbursing Center, U.S. Atlantic Fleet, U.S. Pacific Fleet or Naval Construction Battalion Center, Port Hueneme performing the accounting for the activity, as applicable.

Fuel received under a U.S./foreign government fuel exchange agreement by a unit of the operating forces which is not carried in the Navy Stock Account will be reported to the Ships Parts Control Center (Code 0142), Mechanicsburg, PA 17055-0788. The DD Form 1149 or DOD Single Line Item Release/Receipt Document (DD Form 1348-1) will indicate clearly the specific authority under which received and the foreign country involved. The original

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and three copies of the receipt documents(s) will be forwarded under a letter of transmittal immediately following the material receipt.

3. RECORDING OF CREDITS. Activities performing official accounting for the operating forces operating under the provisions of this Handbook (e.g., FAADCLANT and FAADCPAC) are authorized to record the credit invoices as refund transactions.

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PART D: WORK ON FOREIGN GOVERNMENT SHIPS OR  
PRIVATELY OWNED SHIPS WHEN PERFORMED  
BY A TENDER, OR REPAIR SHIP

6303 TENDER AND REPAIR SHIP WORK ON FOREIGN GOVERNMENT SHIPS  
OR PRIVATELY OWNED SHIPS

1. POLICY. Work by tenders or repair ships is not normally performed on ships of a foreign government nor on privately owned ships (neither privately owned U.S. ships nor private ships of a foreign registration). In the absence of available shore industrial/commercial facilities, or under special circumstances, the Chief of Naval Operations (CNO) may authorize a tender or repair ship to perform ship work on a foreign government owned (or on rare occasion, a privately owned) ship. Sometimes tender or repair ship work is authorized to be performed in direct support of the Navy Foreign Military Sales (FMS) program (and a specific FMS case) or in support of the Naval Military Assistance Grant Aid program.

2. DATA TO BE ACCUMULATED AND REPORTED

a. General. The four categories of tender and/or repair ship work covered under the provisions of this paragraph are described in subpars. 2b, c, d, and e. The information which the tender/repair ship needs to obtain and report upon for 3 of the 4 categories is described in subpar. 2f. The procedures to follow and the data needed for tender or repair ship work performed under the Navy Military Assistance Grant Aid program is given in subpar. 2c (and by reference in subpar. 6106-2b).

b. Ships of Foreign Governments. An advance deposit of funds for a tender or repair ship availability for a ship owned by a foreign government is not required. The data required to be accumulated and reported is described in subpar. 2f. In addition, a DD Form 1149 showing the number of tender man-days involved and the direct material used in the availability will be sent as an enclosure to the letter. The DD Form 1149 should be signed by an official of the ship receiving the availability.

c. Navy Military Assistance Grant Aid Program. Tender or repair ship work authorized and performed under the Navy Military Assistance Grant Aid program will have the value of the chargeable direct material used charged to the funds of that

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program as cited by the type commander or fleet commander. The value of direct material used in the performance of the work will be reported on an "A" Summary to the Fleet Accounting and Disbursing Center, U.S. Atlantic Fleet or Fleet Accounting and Disbursing Center, U.S. Pacific Fleet, as applicable, in accordance with subpar. 6106-2b. The value of military labor and support costs will not be charged in connection with work performed under the Military Assistance Grant Aid program and the reporting procedures contained in subpar. 2f do not apply.

d. Navy Foreign Military Sales Program. When tender or repair ship work is performed in direct support of the Navy Foreign Military Sales (FMS) program an advance deposit is not required. The data required to be accumulated and reported is described in subpar. 2f.

e. Privately Owned Ships (U.S. or Foreign Registration). Prior to starting tender or repair work on privately owned ships (either U.S. or foreign registration) a deposit of funds must be made based upon an estimate of the amount they will be charged. The deposit will be equal the sum of: (1) an estimate of the direct material requirements (at cost plus a surcharge of 6 percent); and (2) an estimate of an amount for military labor and support costs other than military labor (estimated tender man-days times \$600.00). Upon receipt of the advance funds, the disbursing officer will forward the check or instrument under letter of transmittal to Navy Regional Finance Center, Special Accounts Division, Code FR 30, Washington, D.C. 20371-5100. The data required to be accumulated and reported is described in subpar. 2f.

f. Information to be Reported to NRFC, Washington. The following information is required to be reported via letter to Navy Regional Finance Center, Special Accounts Division, code FR 30, Washington, D.C. 20371-5100, with an information copy for CINCLANTFLT (Code NO421C) or CINCPACFLT (Code 03C12), as applicable, for tender or repair work described in subpars. 2b, d, and e, above (but not for work done under the Navy Military Assistance Grant Aid program described in subpar. 2c):

(1) Authority to Perform Work. (Cite the CNO, fleet commander or type commander message/letter authorizing the work.)

(2) Ships' Consumable Fund Code. (Cite the 2-character fund code normally used for ships' own use consumable material.)

(3) Tender Man-days. (Cite the total number of direct

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man-days of effort performed, including fractional man-days where applicable, for example, "4.5 (FOUR PT FIVE) MAN-DAYS.")

(4) Direct Material Cost. (Cite at cost the total dollar amount of Non-APA material used in the tender/repair work.)

(5) Serviced Ship's Identification. (Cite the nationality, name, type, hull number, or other identification or the repaired/serviced ship.)

(6) FMS Case No. (Applies only for Foreign Military Sales as described in subpar. d. Cite the case number as given in the authorization message/letter.)

(7) Private Ships' Owner and Address. (Cite when applicable.)

(8) APA Material Consumed/Transferred:

<u>FSC NIIN</u>	<u>COG</u>	<u>UI</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL \$</u>
-----------------	------------	-----------	------------	-------------------	-----------------

a.  
b.

(Cite the data shown for each line item of APA material used. This does not normally occur.)

(9) Other FMS ID. (Applies only for Foreign Military Sales (FMS) as described in subpar. 2d - will not always apply (even for FMS) - will be provided by the fleet commander, when applicable.)

Navy Regional Finance Center, Washington, D.C. uses the consumable fund code data in order to determine the Operation and Maintenance funds to receive credit for the chargeable direct material costs and a prorated amount for the tender/repair ship's indirect support costs. Material to be used in direct accomplishment of the tender or repair ship work described in this paragraph will be issued from the ship's Class 207 NSA to the ship's own end use OPTAR and be reported as described in item (4) above.

### 3. BILLING, COLLECTION, AND DEPOSIT FUNCTIONS

a. General. The billing, collection, and deposit functions performed under provisions of this paragraph by Navy Regional Finance Center, Special Accounts Division, Code FR 30,

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Washington, D.C. 20371-5100, are described generally in subpars. 3b, c, and d. The method of obtaining credit for direct material used in conjunction with tender or repair ship work performed under the Navy Military Assistance Grant Aid program through the use of an "A" Summary in accordance with subpar. 2c and par. 6106 involves the Fleet Accounting and Disbursing Center, U.S. Atlantic Fleet or Fleet Accounting and Disbursing Center, U.S. Pacific Fleet, but excludes Navy Regional Finance Center, Washington, D.C.

b. Privately Owned Ships (Foreign or U.S. Registration). Before tender or repair work is started on this category of ship, in addition to the necessity of obtaining the permission of the Chief of Naval Operations, a deposit covering the estimated charges must, in accordance with subpar. 2e, be collected and sent to Navy Regional Finance Center, Washington, D.C. Navy Regional Finance Center, Washington, D.C. will credit such deposits to Suspense Navy, Working Fund/Security Deposits 17X6875.1250, functional account 98004 via a NAVCOMPT Form 2277. Navy Regional Finance Center, Washington, D.C. will additionally take the actions summarized below.

(1) Direct Material Costs. The direct material costs reported will be accelerated 2 percent to recover administrative costs and 4 percent for asset use charges. The material costs and 2 percent administrative costs will be credited to the appropriate Operation and Maintenance funds as identified by the consumable fund code reported. The 4 percent asset use charge will be credited to Other Fees and Charges for Miscellaneous Services (172499).

(2) Tender Man-Day Standard Rate Costs. The total tender man-days reported will be multiplied by the appropriate standard tender man-day rate to give the total amount to be recovered for direct and indirect military labor and support costs. Four separate funds will receive an appropriate prorated portion of this total.

(3) Billing or Refunding of Private Parties. If the total amount to be reimbursed (i.e., the costs described in subpars. 3b(1) and (2) above) is less than the amount on deposit, a refund for the difference will be made to the owner of the private ship via a public voucher citing 17X6875.1250. In this case, a NAVCOMPT Form 2277 will be made crediting the funds for the amounts described in subpars. 3b(1) and (2) above and charging 17X6875.1250 for the sum of the credited amounts. If the total amount to be reimbursed is greater than the amount on

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deposit (not a normal condition), the owner of the private ship will be billed via a Voucher for Disbursement and/or Collection NAVCOMPT (Form 2277) for excess. A copy of the NAVCOMPT Form 2277 (and supporting documentation) will be provided to either Commander in Chief, U.S. Atlantic Fleet (Code N0421C), or Commander in Chief, U.S. Pacific Fleet (Code 03C12), as applicable. Additionally a Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277) will be made charging 17X6875.1250 for the amount on deposit. One of the funds to receive credit will be reduced by the amount billed the private ship owner and the result of this subtraction and the full amounts reimbursable to the other three funds will be credited on this Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277) giving credit to the fund which was given a reduced amount on the previous NAVCOMPT Form 2277.

c. Ships Owned by Foreign Governments. In accordance with subpar. 2b (and NAVCOMPT Manual, par. 035950) a cash deposit is not required for availabilities performed on this category of ship. Navy Regional Finance Center, Washington, D.C. will take the actions summarized below.

(1) Direct Material Costs. The direct material costs reported will be accelerated 2 percent to recover administrative costs and 4 percent for asset use charges. The material costs and 2 percent administrative costs will be credited to the appropriate Operation and Maintenance funds as identified by the consumable fund code reported. The 4 percent asset use charge will be credited to Other Fees and Charges for Miscellaneous Services (172499).

(2) Tender Man-Day Standard Rate Costs. The total tender man-days reported will be multiplied by the appropriate standard tender man-day rate to give the total amount to be recovered for direct and indirect military labor and support costs. Four separate funds will receive an appropriate prorated portion of this total. The funds to receive credit are: (1) O&M; (2) MPN officer; (3) MPN enlisted; and (4) Other Fees and Charges for Miscellaneous Services.

(3) Billing to Foreign Embassy. Navy Regional Finance Center, Special Accounts Division, Code FR 30, Washington, D.C. will bill the applicable foreign embassy on a Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277) for the items described in subpars. 3c(1) and (2) above. A copy of the NAVCOMPT Form 2277 (and supporting documentation) will be provided to either Commander in Chief, U.S. Atlantic Fleet (Code

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N0421C), or Commander in Chief, U.S. Pacific Fleet (Code 03C12), as applicable. Upon receipt of the reimbursement from the foreign embassy, the money will be taken up on the NAVCOMPT Form 2277 giving credit to the funds described in subpars. 3c(1) and (2) above.

d. Navy Foreign Military Sales (FMS) Program. When tender/repair ship availabilities are performed on a ship in direct support of the Navy Foreign Military Sales program, the information described in subpar. 2f will be reported to Navy Regional Finance Center, Washington, D.C. Navy Regional Finance Center, Washington D.C., will take the actions summarized below:

(1) Direct Material Costs. The direct material costs reported will not be accelerated for asset use charges. The material costs will be credited to the appropriate Operation and Maintenance funds as identified by the consumable fund code reported.

(2) Tender Man-Day Standard Rate Costs. The total tender man-days reported will be multiplied by the appropriate standard tender man-day rate to give the total amount to be recovered for direct and indirect military labor and support costs. Five separate funds will receive an appropriate prorated portion of this total. The funds to receive credit are: (1) O&M; (2) MPN officer; (3) MPN enlisted; (4) Recoveries, Under the Foreign Military Sales Program; and (5) Charges for Military Retired Pay.

(3) Billing to NAVILCO. Navy Regional Finance Center, Washington, D.C., will bill the Navy International Logistics Control Office (NAVILCO) on a Voucher for Disbursement and/or Collection (NAVCOMPT 2277) for items described in subpars. 3d(1) and (2) above, and will include a reference to the "FMS Case No." and, if applicable, the "OTHER FMS ID." A copy of the NAVCOMPT Form 2277 (and supporting documentation) will be provided to either Commander in Chief, U.S. Atlantic Fleet (Code N0421C), or Commander in Chief, U.S. Pacific Fleet (Code 03C12), as applicable.

# FINANCIAL MANAGEMENT OF RESOURCES (OPERATING FORCES)

## CHAPTER 7

### SHIP INTERNAL BUDGET

The detailed guidance on internal ship/unit OPTAR reports formally covered in this chapter has been deleted. The manner in which the ship's or unit's operating target (OPTAR) is internally distributed, and what form internal budget reports are to take are the prerogative of the type commander and the commanding officer. Guidance on this subject should be obtained as follows:

- (1) OPTAR holders operating under Shipboard Uniform Automated Data Processing System (SUADPS) should follow instructions and guidance received from their type commander and the appropriate detail operating procedures contained in Shipboard Uniform Automated Data Processing System Financial Management Procedures for SUADPS-207 and SUADPS-AV(207) Activities (NAVSUP P-540) or Automated SNAP I Supply Procedures (NAVSUP P-567) or Automated SNAP I Supply Procedures (NAVSUP P-567) as applicable.
- (2) OPTAR holders with OPTAR record keeping and reporting automated under the SNAP II program should follow instructions and guidance received from their type commander and the appropriate detail operating procedures contained in the Shipboard Non-Tactical ADP Program (SNAP) II Supply and Financial Management (SFM) Subsystem Users Manual.
- (3) OPTAR holders without standard automated OPTAR record keeping and reporting (e.g. manual OPTAR record keeping) should follow the instructions and guidance received from their type commander.



## APPENDIX I

### TERMINOLOGY

**TERMINOLOGY.** The terms and phrases used in this Handbook are defined since they directly relate to the funding of, and accounting/reporting by, the operating forces. A thorough understanding of the terminology used is essential in order to properly perform the accounting/reporting functions prescribed. The terminology and definitions are as follows:

**ADMINISTRATIVE CANCELLATION.** -- The term applies to three transactions: 1) the financial cancellation of an unfilled order by the OPTAR holder with the fleet accounting office without reference to or action by the supply system; 2) the completion of a below threshold unfilled order by the fleet accounting office instead of establishing partial orders; and 3) the processing of credit unfilled orders. (Refer To Credit Unfilled Order definition.)

**AGED UNFILLED ORDER.** -- An unfilled order (obligation) submitted by an OPTAR holder to the fleet accounting office which is held 3 months in files of the fleet accounting office and which has not matched with a corresponding expenditure document(s) and has not been cancelled.

**APPROPRIATION.** -- An authorization established by an Act of the Congress of the United States to spend funds of the U.S. Treasury, or incur indebtedness, for specified purposes. The appropriations 17-1804 and 17-1806 are established for each fiscal year concerned to fund, among other things, the operation and maintenance requirements of the operating forces. The appropriation is only available for citation on requisitions for the fiscal year established and for the recording of related expenditures for the following two years thereafter.

**APPROPRIATION SUBHEAD.** -- A major subdivision of a budget activity of an appropriation. The subheads of the appropriation for citation by the operating forces, are structured to identify the major claimant (e.g. fleet commander), FYDP Program or budget activity, and expense limitation holder (type commander).

**AUTHORIZATION ACCOUNTING ACTIVITY.** -- The activity designated to perform accounting for an operating budget.

**BUDGET ACTIVITY.** -- A major program of the appropriation structure under which costs are collected.

**CONFIRMED CANCELLATION.** -- The official notification by the supply system that supply action will not be taken on a requisition and that the requisition is cancelled.

**CORRECTION.** -- A corrected transaction processed by the fleet accounting office following rejection by an OPTAR holder.

**COST CENTER.** -- A subdivision of a responsibility center for which identification of costs is desirable and amenable to control. A ship, aircraft squadron, or other operating unit having a unit identification code and incurring costs against an operating budget is classified as a cost center.

**CREDIT TRANSACTION.** -- A transaction which increases the OPTAR balance. For example, a credit difference transaction, which increases the OPTAR balance, occurs when the extended dollar value of an unfilled order is greater (overstatement of an unfilled order) than that of the related (matching) expenditure forwarded by the issuing activity. The cancellation of an unfilled order also results in a credit transaction which increases the OPTAR balance.

**CREDIT UNFILLED ORDER.** -- The receipt of an unfilled order cancellation by the fleet accounting office for which no related unfilled order is on file or if the unfilled order cancellation received by the fleet accounting office is for an amount greater than the related unfilled order (excessive cancellation) on file. (refer to Administrative Cancellation definition.)

**DEBIT TRANSACTION.** -- A transaction which results in the reduction of the OPTAR balance. For example, a "debit difference" transaction, which reduces the OPTAR is required when the extended dollar value of an unfilled order is less (understatement of an unfilled order) than that of the related (matching) expenditure forwarded by the issuing activity.

**DIFFERENCE.** -- The adjustment value required to cause the value of unfilled orders to agree with the value of related expenditures as a result of the reconciliation process by the fleet accounting office. "Debit" differences indicate an under-estimate and "credit" differences indicate an over-estimate of an unfilled order (obligation).

**DIRECT CHARGE.** -- The process whereby the fleet accounting office charges certain designated expenditure documents, regardless of the amount, to the accounting data cited therein without the requirement of matching with unfilled orders. Transactions meeting this criteria: (1) expenditures citing certain Centrally Managed Allotments or Centrally Managed Operating Budgets (CMOB) (formally referred to as Navy-Wide operating budgets or "open" allotment operating budgets) held by the fleet commander; and (2) Navy Stock Account (Class 207) expenditures processed by tenders and repair ships or stock funded aviation ships or units chargeable to operating targets held by the tender or repair ship (or supported ships) or the aviation ship or unit. Centrally

Managed Operating Budget and NSA (Class 207) expenditures normally are processed on a direct charge basis (e.g., no one-to-one match is attempted). An administrative "lump sum" unfilled order amount is established with the fleet accounting office and expenditures upon receipt are immediately charged to the "lump sum" unfilled order. Therefore, differences are neither computed nor reported by the fleet accounting office since a one-to-one unfilled order and expenditure match process is never attempted.

EXPENDITURE. -- A disbursement or payment of appropriated funds. An expenditure occurs when the supply system issues material or a disbursing officer makes payment, citing an appropriation. Expenditure documents are forwarded to the fleet accounting office by the issuing or paying activity to be used in the process of matching unfilled orders with expenditures and in lodging the expenditure against an activity's funds.

EXPENSES. -- The cost of material, services, labor, or other resources that have been consumed or applied.

EXPENSE AUTHORITY. -- The budgeted amount within an operating budget approved for incurring expenses.

EXPENSE ELEMENT. -- A classification of expenses for cost accounting and reporting. The Navy-wide assigned fund codes used by the operating forces identify specific expense elements or subdivisions of expense elements (refer to par. 2001 for additional information).

EXPENSE LIMITATION. -- The financial authority issued by a major claimant (e.g. fleet commander) to an intermediate level command (e.g. type commander). Amounts therein are available for further issuance of operating budgets (refer to par. 2000 for additional information).

FILLED ORDER. -- An unfilled order document that has matched with a related expenditure document in the reconciliation process by the fleet accounting office and thus is considered financially complete.

FIVE YEAR DEFENSE PROGRAM (FYDP). -- The major financial performance plan of the Department of Defense for accomplishment within a five-year period. The FYDP structure provides a method of aggregating forces, money, and manpower within one of eleven major categories or building blocks classified as major defense programs. The eleven major programs which aggregate the entire defense posture into broad functional classifications of similar military missions are as follows:

- Program 1 - Strategic Forces
- Program 2 - General Purpose Forces (majority of Navy operating force units are assigned to this program)
- Program 3 - Intelligence and Communications
- Program 4 - Airlift and Sealift
- Program 5 - Guard and Reserve Forces
- Program 6 - Research Development, Test and Evaluation
- Program 7 - Central Supply and Maintenance
- Program 8 - Training, Medical, and Other General Personnel Activities
- Program 9 - Administration and Associated Activities
- Program 10 - Support of Other Nations
- Program 11 - Special Operations Forces

FLEET ACCOUNTING OFFICE. -- The authorization accounting activity designated in par. 1005 to perform operating budget accounting for the Commanders in Chief, U.S. Atlantic and Pacific Fleets, and respective type commanders, including associated accounting and reporting for ships, staffs, designated shore activities, aviation squadrons, mobile construction battalions, and miscellaneous units and commands, as assigned (see pars. 4100 and 4503). Operating force units and commands will transmit unfilled orders to the designated fleet accounting office and will receive special listings for review, validation, and adjustment of OPTAR records.

FUND CODE. -- A two-digit code identifying the chargeable operating budget and the appropriate expense element or a management subdivision of an expense element. Fund codes are used to charge the appropriate type commander's funds and to identify the nature of the expense (expense element) (refer to Appendix II).

HOMEPORT TRAVEL ENTITLEMENT. -- The round trip travel entitlement to the homeport at government expense accruing to designated crew members when a ship undergoes overhaul (or other authorized repairs) at a place other than the homeport.

INTERMEDIATE LEVEL MAINTENANCE. -- Aviation fleet maintenance (AFM) functions assigned to ships supporting aircraft and other designated aviation units distinguished from squadron (organizational) level routine maintenance functions. Also the

repair and maintenance performed by a tender, repair ship or Shore Intermediate Maintenance Activity (SIMA) (referred to as repair of other vessels (ROV) costs).

MAJOR CLAIMANT. -- Bureau, office, or command (e.g., CINCLANTFLT and CINCPACFLT) designated as administering offices under the operation and maintenance appropriations which receive operating budgets directly from the Chief of Naval Operations.

OBLIGATIONAL AUTHORITY. -- The budgeted amount within an operating budget approved in a fixed amount for incurring obligations or unfilled orders.

OPERATING BUDGET. -- The annual budget and financial authority of an activity or command containing the resources to perform its mission. Type commanders and fleet commanders subdivide their expense limitation(s) into various operating budgets. Some operating budgets are retained by the type commander (e.g., those operating budgets used to fund type commander staff and Ships' Forces operations) and others are issued directly to lower levels of command (e.g., shore activities) (refer to subpar. 2000-3d for additional information).

OPERATING TARGET (OPTAR). -- The annual funds issued by a type commander (or other operating budget holder) from one of the type commander's operating budgets. The legal and administrative controls listed in par. 2100 do not apply to operating targets. However, the type commander may establish local controls over the use of the operating target funds established (refer to subpar. 2000-3e for additional information).

PARTIAL ORDER ESTABLISHED. -- The unfilled order quantity and value remaining after partial matching in the reconciliation process by the fleet accounting office when the expenditure quantity is less than the unfilled order quantity. Applies only when the original unfilled order value was estimated to be \$100.01 or greater.

RECONCILIATION. -- The process of matching a requisition or other unfilled order with corresponding expenditure(s) performed by the fleet accounting office.

REIMBURSABLE OPTAR. -- A separate operating target (OPTAR) granted to a ship or command for the specific purpose of performing work or providing services chargeable to a reimbursable order accepted by the type commander or other operating budget holder.

RESOURCES. -- Resources consist of military and civilian personnel, material on hand and on order, the entitlement to procure or use material, utilities, and services required for the performance of a basic mission, including work or services performed for others.

**RESPONSIBILITY CENTER.** -- A command designated to receive and administer an operating budget. A type commander is classified as a responsibility center.

**SUPPLIES AND EQUIPAGE (S&E) MATERIAL OR SERVICES.** -- A traditional phrase used to describe the purpose of OPTARs established for the operating, organizational maintenance, and administrative requirements of a ship, staff, or other unit of the operating forces. Also referred to as "mission support costs" or "Repair Parts" and "Other OPTAR" costs.

**TEMPORARY ADDITIONAL DUTY.** -- Duty, including associated travel, performed on a temporary basis away from the regular duty station but while still attached to the regular duty station. The cost of temporary additional duty (TAD) is generally funded and accounted for at the fleet and type command levels only in the case of the ship's forces, but is included in an OPTAR of a lower echelon or command in the case of the aviation and mobile construction forces.

**THRESHOLD.** -- An administrative money value "ceiling" of \$100.00. Aged unfilled orders below this established threshold are to be "administratively cancelled" and the OPTAR funds reclaimed under certain circumstances. By the same token, unmatched expenditures below this established threshold are authorized to be "threshold charged" by the fleet accounting office to the OPTAR without detail review by the OPTAR holder, thereby reducing available OPTAR funds. Matched expenditure differences both below and above this established threshold are immediately charged or credited to the OPTAR by the fleet accounting office. Matched expenditure differences above the \$100.00 threshold and unmatched expenditures above the \$100.00 threshold immediately charged to the OPTAR may subsequently be challenged by the OPTAR holder and, if erroneous, the charge or credit will be reversed by the fleet accounting office. Matched expenditure differences below threshold and unmatched expenditures \$100.00 or less threshold charged, will be accepted by the OPTAR holder and will not be challenged. An exception is that all travel transactions will be reviewed and validated, and may be challenged.

**THRESHOLD CHARGE.** -- The process whereby the fleet accounting office charges unmatched expenditure documents of a value below threshold (i.e., \$100.00 or less) to the accounting data cited therein without the requirement of matching with obligations (unfilled orders). In the case of these "below threshold" expenditures, a one-to-one unfilled order to expenditure match was attempted unsuccessfully. Because these expenditures have a money value less than the "threshold," the fleet accounting office is authorized to charge the operating target without achieving a match. The threshold charged expenditure is reported to the operating budget holder and operating target holder as part of the "differences" reported by the fleet accounting office. The



operating target holder will, without challenge, reduce the operating target value in an amount equal to the value of the expenditure which has been threshold charged. Unmatched expenditures with dollar values greater than the threshold amount are also threshold charged to the OPTAR and the operating budget, however these transactions are listed on the summary Filled Order/Expenditure Difference Listing for review, processing and where appropriate challenging for correction by the fleet accounting office.

UNFILLED ORDER. -- For accounting purposes, a general term used to describe a request document for material or services which has been entered in the Requisition/OPTAR Log. Unfilled order documents (chargeable) are assembled and forwarded to the fleet accounting office by the operating target holder, then the chargeable unfilled orders are matched against expenditures submitted by issuing and paying activities. Unfilled orders are also referred to as obligations. Unfilled order is also used as a supply or logistics term to mean something different (i.e. a requisition or order for which the material or service has not yet been received).

UNMATCHED EXPENDITURE. -- An expenditure document that has not matched with an unfilled order and has not been threshold charged nor direct charged in the reconciliation process performed by the fleet accounting office.

WORK UNIT. -- A unit of measurement, such as flight hours, to provide a quantitative measure of performance.



## APPENDIX II

TABLES AND SCHEDULES OF FUND CODES, APPROPRIATION  
ACCOUNTING DATA AND OTHER ACCOUNTING DATA

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## APPENDIX II FUND CODES/EXPENSE ELEMENTS

### INTRODUCTION TO APPENDIX II

1. **CITATION.** The fund codes contained in Tables 1 through 12 of this Appendix will be cited on most requisition documents initiated by ships, squadrons, and commands of the operating forces. Since fund codes relate directly to a specific operating budget, in addition to a fund code category for costing, ships and other operating units will cite only those fund codes authorized by the applicable fleet commander, type commander or operating budget holder. Fund code "99" will not be used except as directed by the fleet commander.

2. **SERVICE DESIGNATOR.** In the preparation of requisition documents the appropriate service designator code will be used in conjunction with each operation and maintenance fund code cited, as follows:

Service Designator code V: Is used by Commander In Chief U.S. Atlantic Fleet ships, units and commands of the operating forces. It is also used by selected units funded by Naval Oceanography Command and Commander Naval Special Warfare Command.

Service Designator Code R: Is used by Commander In Chief U.S. Pacific Fleet ships, units and commands of the operating forces. It is also used by selected units funded by Commander Naval Special Warfare Command and Commander Naval Reserve Force.

For fund codes locally assigned by the fleet accounting office (e.g., for Other Procurement Navy transactions), Service Designator Code "N" will be cited.

3. **ACCOUNTING CLASSIFICATIONS.** The combination of service designator code, fund code, and fiscal year specifically identifies the appropriate accounting classification (appropriation, subhead, operating budget holder UIC (Bureau Control Number), and authorization accounting activity) and expense element. The corresponding accounting classifications (accounting spread) for the Ship Forces and Mobile Construction Forces fund codes contained in Tables 1 and 7 are contained in Tables 2 and 8, respectively. The accounting classifications (accounting spread) for the Naval aviation forces are contained in Tables 4 and 5 for Atlantic Fleet and Tables 10 and 11 for Pacific Fleet. The accounting classification applicable to other fund codes used by the operating forces is contained in table 15 of this Appendix.

**APPENDIX II**  
**FUND CODES/EXPENSE ELEMENTS (continued)**

4. **EXPENSE ELEMENTS.** Expense elements established by the Department of Defense classify expenses for cost accounting and reporting purposes. For the operating forces, these have been further tailored to provide management controls and for aligning expenses by funding patterns. The fund codes assigned for Navy-wide use by the operating forces, in addition to identifying a specific operating budget and cost accounting (fund code) category, further relate to a specific expense element or subdivision of expense elements. Table 14 describes the Navy expense elements cross-referenced to fund codes.

5. **AVIATION MATERIAL OR SERVICES.** The applicable fund codes for aviation material and services are itemized in general in Table 4 for Atlantic fleet and Table 10 for Pacific fleet. A detailed description of these fund codes can be found on Tables 5 for Atlantic fleet and 11 for Pacific fleet. Air staffs will cite the fund codes listed in Table 1 for Atlantic fleet and Table 7 for Pacific fleet, as applicable.

6. **SHIPS FORCES AND MOBILE CONSTRUCTION FORCES.** The applicable fund codes for the Ship Forces and the Mobile Construction Forces portions of the operating forces are shown in general on Tables 1 (Atlantic fleet) and 7 (Pacific fleet); and detailed descriptions of the fund code categories are given in Table 13.

TABLE 1

## FUND CODES FOR USE BY SHIPS, STAFFS, AND AFLOAT COMMANDS OF THE ATLANTIC FLEET

TYCOM	PROGRAM	(1) REIMBURSABLE WORK (2) NSA NON-AV DLR (3) CONSUMABLE NSA TYPE MATERIAL (4) PASSENGER VEHICLE RENTAL (5) NSA TYPE EQUIPMENT/EQUIPAGE (6) CIVILIAN PERSONNEL (7) NSA CONSUMABLES - ROV (TENDERS & REPAIR SHIPS ONLY) (8) NSA REPAIR PARTS - ROV (TENDERS & REPAIR SHIPS ONLY) (9) MINOR CONSTRUCTION (\$15,000.01 - \$200,000.00) AND MAINTENANCE OF REAL PROPERTY (10) ADP AND AIS EQUIPMENT (11) CHARTER AND HIRE (12) PURCHASED EQUIPMENT MAINTENANCE - SERVICE CRAFT AND BOATS (PRIVATE) (13) TAD TRAINING (14) TAD CREW ROTATION/DEPLOYMENT (15) TRANSPORTATION OF THINGS (See Table XII) (16) TAD ADMIN (ESSENTIAL/CRITICAL TEMPORARY SHORE PATROL/HOMEPORT TRAVEL ENTITLEMENT) (17) EM RM/NSA TYPE REPAIR PARTS																
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
CINCLANTFLT	01	--	--	--	--	--	--	--	--	01/00	--	--	--	--	--	--	--	--
CINCLANTFLT	02	KA	KB	KC	KD	KE	KF	--	--	11/10	KJ	KK	KL	KM	KN	KP	KQ	KR
CINCLANTFLT	03	--	--	--	--	--	--	--	--	01/00	--	--	--	--	--	--	--	--
CINCLANTFLT **	01	--	--	--	--	--	--	--	--	06/09	--	--	--	--	--	--	--	--
CINCLANTFLT **	03	--	--	--	--	--	--	--	--	16/19	--	--	--	--	--	--	--	--
CINCLANTFLT	03	XA	XB	XC	XD	XE	XF	XG	XH	--	XJ	XK	XL	XM	XN	XP	XQ	XR
COMSUBLANT	01	YA	YB	YC	YD	YE	YF	YG	YH	--	YJ	YK	YL	YM	YN	YP	YQ	YR
COMSUBLANT	02	CA	CB	CC	CD	CE	CF	CG	CH	--	CJ	CK	CL	CM	--	CP	CQ	CR
COMSUBLANT	03	ZA	ZB	ZC	ZD	ZE	ZF	--	--	--	ZJ	--	--	ZM	--	--	ZQ	ZR
COMNAVAIRLANT	01	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRLANT	02	DA	DB	DC	DD	DE	DF	DG	DH	--	DJ	DK	DL	DM	DN	DP	DQ	DR
COMNAVAIRLANT *	02	VA	VB	VC	VD	VE	VF	--	--	--	VJ	VK	VL	VM	VN	VP	VQ	VR
COMNAVAIRLANT	03	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRLANT	08	JA	JB	JC	JD	JE	JF	JG	JH	--	JJ	JK	--	JM	JN	JP	JQ	JR
COMNAVSURFLANT **	01	MA	MB	MC	MD	ME	MF	MG	MH	--	MJ	MK	ML	MM	MN	MP	MQ	MR
COMNAVSURFLANT	02	SA	SB	SC	SD	SE	SF	SG	SH	--	SJ	SK	SL	SM	SN	SP	SQ	SR
COMNAVSURFLANT	04	--	--	WC	WD	WE	--	--	--	--	--	--	--	--	--	--	WQ	WR
COMNAVSPCWARGRU 2	11	TA	TB	TC	TD	TE	TF	TG	TH	--	TJ	TK	TL	TM	TN	TP	TQ	TR
COMNAVSPCWARGRU 2**11	FA	FB	FC	FD	FE	--	FG	FH	--	--	FJ	FK	--	FM	FN	FP	FQ	FR
COMNAVSPCWARGRU 11	UA	UB	UC	UD	UE	UF	--	--	--	--	UJ	--	UL	UM	UN	UP	UQ	UR
COMOCEANSYSLANT	02	PA	PB	PC	PD	PE	PF	--	--	--	PJ	PK	PL	PM	PN	PP	PQ	PR
COMCSBLANT	02	NA	NB	NC	ND	NE	NF	--	--	--	NJ	NK	NL	NM	NN	NP	NQ	NR
COMTRALANT	02	LA	LB	LC	LD	LE	LF	--	--	--	LJ	LK	--	LM	LN	LP	LQ	LR
NAVOCEANO	03	HA	HB	HC	HD	HE	HF	--	--	--	HJ	HK	--	HM	HN	HP	HQ	HR

\* (Staff Use Only)

\*\* Applies to Reserve Appropriation (17-1806) and Special Warfare, Active Reserve (in Appropriation-subhead 97-0100.5604)

1/ Used only by shore based commands/activities which are not normally deployed or rotated

TABLE 1

## FUND CODES FOR USE BY SHIPS, STAFFS, AND AFLOAT COMMANDS OF THE ATLANTIC FLEET

TYCOM	PROGRAM	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
		COMMUNICATIONS	PURCHASED EQUIPMENT MAINTENANCE - SERVICE CRAFT AND BOATS (PUBLIC)	OTHER PURCHASED SERVICES	ORDERS FOR PRINTING AND PUBLICATIONS	PURCHASED UTILITIES	MAINTENANCE OF REAL PROPERTY AND MINOR CONSTRUCTION	ADP, AIS OR IIR-OTHER THAN EQUIPMENT	NSA AVDLR-ROV	NSA NON-AV DLR-ROV (TENDERS AND REPAIR SHIPS ONLY)	HULL & STRUCTURAL (FACILITIES) MAINTENANCE PRESERVATION	NSA AVDLR MATERIAL	MSC CHARTER	MAC SAAM (MILITARY AIRLIFT COMMAND SPECIAL ASSIGNMENT AIRLIFT MISSION)	MEDICAL/DENTAL	SPECIAL STORAGE HHG	PETROLEUM, OIL & LUBRICANTS OTHER (POL OTHER)
CINCLANTFLT	01	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CINCLANTFLT	02	KS	KI	KU	KV	KW	KX	KY	--	--	--	K3	K4	K5	K7	K8	K9
CINCLANTFLT	03	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CINCLANTFLT **	01	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CINCLANTFLT	03	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CINCLANTFLT	03	XS	XI	XU	XV	XW	XX	XY	--	--	--	X3	X4	X5	X7	X8	X9
COMSUBLANT	01	YS	YI	YU	YV	YW	YK	YY	YO	Y1	Y2	Y3	Y4	Y5	Y7	Y8	Y9
COMSUBLANT	02	CS	CI	CU	CV	CW	CK	CY	CO	C1	C2	C3	C4	C5	C7	C8	C9
COMSUBLANT	03	ZS	--	ZU	ZV	--	--	ZY	--	--	--	Z3	--	--	--	Z8	--
COMNAVAIRLANT	01	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRLANT	02	DS	DI	DU	DV	DW	DX	DY	DO	D1	D2	D3	D4	D5	D7	D8	D9
COMNAVAIRLANT *	02	VS	VI	VU	VV	VW	VX	VY	VO	--	--	V3	V4	V5	V7	V8	V9
COMNAVAIRLANT	03	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRLANT	08	JS	--	JU	JV	JW	JX	JY	JO	J1	J2	J3	J4	J5	J7	J8	J9
COMNAVSURFLANT **	01	MS	MI	MU	MV	MW	MX	MY	MO	M1	M2	M3	M4	M5	M7	M8	M9
COMNAVSURFLANT	02	SS	SI	SU	SV	SW	SX	SY	SO	S1	S2	S3	S4	S5	S7	S8	S9
COMNAVSURFLANT	04	--	--	WU	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVSPCWARGRU 2	11	TS	TI	TU	TV	TW	TX	TY	--	--	T2	T3	--	T5	T7	T8	T9
COMNAVSPCWARGRU 2**11	FS	--	FU	FV	--	--	--	FY	--	F1	F2	--	--	F5	F7	F8	F9
COMNAVSPCWARDEVGRU 11	US	UT	UU	UV	UW	UX	UY	UY	--	--	U2	U3	--	U5	U7	--	U9
COMOCEANSYSLANT	02	PS	PI	PU	PV	PW	PX	PY	--	--	--	P3	P4	P5	P7	P8	P9
CONCBLANT	02	NS	NI	NU	NV	NW	NX	NY	--	--	--	N3	N4	N5	N7	N8	N9
CONTRALANT	02	LS	--	LU	LV	LW	LX	LY	--	--	--	L3	--	--	--	L8	L9
NAVOCEANO	03	HS	--	HU	HV	HW	HX	HY	--	--	--	H3	--	--	--	H8	H9

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1/ Used only by shore based commands/activities which are not normally deployed or rotated

TABLE 1

FUND CODES FOR USE BY SHIPS, STAFFS, AND AFLOAT COMMANDS OF THE ATLANTIC FLEET

TYCOM		PROGRAM	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
		INDUSTRIAL PLANT EQUIPMENT/ EQUIPMENT 1/															
		TAD (ADMIN-NON-ESSENTIAL NON-CRITICAL) SHORE BASED 1/															
		UNDERSEA WARFARE RANGES AND MARINE ARCTIC LABORATORY															
		SHORE-FUEL-COMMERCIAL 1/															
		AIR TRAINING SUPPORT - OTHER PURCHASED SERVICES															
		AIR TRAINING SUPPORT - CIVILIAN SUPPORTING COMS															
		AIR TRAINING SUPPORT - NSA CONSUMABLES															
		FLEET EXERCISE LOGISTICS SUPPORT - NSA CONSUMABLES															
		FLEET EXERCISE LOGISTICS SUPPORT - TAD															
		FLEET EXERCISE LOGISTICS SUPPORT - OTHER PURCHASED SERVICES															
		FLEET EXERCISE LOGISTICS - TOT															
		MAINTENANCE OF REAL PROPERTY & MINOR CONSTRUCTION															
		PHYSICAL SECURITY (\$15,000.01 - \$200,000.00)															
		PURCHASED EQUIPMENT MAINTENANCE - COMBATANT CRAFT AND BOATS (PRIVATE)															
		PURCHASED EQUIPMENT MAINTENANCE - COMBATANT CRAFT AND BOATS (PUBLIC)															
		HAZARDOUS WASTE DISPOSAL															
CINCLANTFLT	01		--	--	--	--	--	--	--	--	--	--	--	06	--	--	--
CINCLANTFLT	02	3A	6A	--	--	--	--	--	--	--	--	--	--	07	--	--	--
CINCLANTFLT	03	--	--	--	--	--	--	--	--	--	--	--	--	07	--	--	--
CINCLANTFLT **	01	--	--	--	--	--	--	--	--	--	--	--	--	07	--	--	--
CINCLANTFLT **	03	--	--	--	--	--	--	--	--	--	--	--	--	09	--	--	--
CINCLANTFLT	03	3H	6C	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMSUBLANT	01	3H	6D	4C	--	--	--	--	--	--	--	--	--	--	--	--	2U
COMSUBLANT	02	3B	6E	4A	--	--	--	--	--	--	--	--	--	--	--	--	C6
COMSUBLANT	03	3J	6F	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRLANT	01	3Q	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRLANT	02	3C	6G	--	--	4W	4X	4Y	--	--	--	--	--	--	--	--	D6
COMNAVAIRLANT *	02	3C	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRLANT	03	3P	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRLANT	08	3R	--	--	--	--	--	--	--	--	--	--	--	--	--	--	J6
COMNAVSURFLANT **	01	3K	6I	--	--	--	--	--	--	--	--	--	--	--	--	--	M6
COMNAVSURFLANT	02	3D	6K	4B	--	--	--	--	3U	3V	3W	--	--	--	--	--	S6
COMNAVSURFLANT	04	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVSPCWARORU 2	11	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVSPCWARORU 2**11	--	--	--	--	--	--	--	--	--	--	--	--	--	5H	5N	--	--
COMNAVSPCWARDEVGRU 11	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMOCEANSTLANT	02	3G	6H	--	4F	--	--	--	--	--	--	--	--	--	--	--	P6
COMCSLANT	02	3L	6B	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CONTRALANT	02	3E	6J	4D	--	--	--	--	--	--	--	--	--	--	--	--	L6
NAVOCEANO	03	3N	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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\*\* Applies to Reserve Appropriation (17-1806) and Special Warfare, Active Reserve (in Appropriation-subhead 97-0100.5604)

1/ Used only by shore based commands/activities which are not normally deployed or rotated



TABLE 2

APPROPRIATION ACCOUNTING DATA FOR FUND CODES  
USED BY ATLANTIC FLEET

The fund codes below are assigned to the operating forces of the Atlantic Fleet and are to be used with Service Designator Code "V".

<u>TYCOM</u>	<u>Fund Code</u>	<u>Appropriation</u>	<u>Subhead/ Expense Limitation</u>	<u>Operating Budget</u>	<u>Authorization Accounting Activity</u>	<u>Remarks</u>
COMSUBLANT	C_	17_1804	602B	57016	60951	1
COMNAVAIRLANT	D_	17_1804	602E	57012	60951	1
COMNAVSPECWARGRU 2	F_	97_0100	5604	0031A/S	60951	1, 6
NAVOCEANO	H_	17_1804	6531	62306A	60951	
COMNAVAIRLANT	J_	17_1804	608E	57012	60951	1
CINCLANTFLT	K_	17_1804	602A	00060	60951	1
COMTRALANT	L_	17_1804	602L	57021	60951	1
COMNAVSURFLANT	M_	17_1806	601S	53825	60951	1
COMCBLANT	N_	17_1804	602A	57034	62583	1
COMOCEANSYSLANT	P_	17_1804	602H	57070	60951	1
COMNAVSURFLANT	S_	17_1804	602S	53825	60951	1
COMNAVSPECWARGRU 2	T_	97_0100	5604	0031A	60951	3, 4, 5
COMNAVSPECWARDEVGRU	U_	97_0100	5604	47898	60951	
COMNAVAIRLANT	V_	17_1804	602E	57012	60951	1, 2
COMNAVSURFLANT	W_	17_1804	604S	53825	60951	
CINCLANTFLT	X_	17_1804	603A	00060	60951	2
COMSUBLANT	Y_	17_1804	601B	57016	60951	
COMSUBLANT	Z_	17_1804	603B	57016	60951	

**REMARKS:**

1. Second Position Fund Code "Z" assigned to other funds (see Tables 3 & 15).
2. Staff use only.
3. In fiscal year 1988 COMNAVSURFLANT used the T-series of fund codes to identify subhead 60BS and operating budget 53825 under appropriation 1781804.
4. In fiscal year 1989 COMNAVSPECWARCOM used the T-series of fund codes to identify subhead 70BC and operating budget 0031A under appropriation 1791804.
5. In fiscal year 1990 COMNAVSPECWARCOM used the T-series of fund codes to identify subhead 74B0 and operating budget 0031A under appropriation 1701804.
6. In fiscal year 1989 COMNAVSPECWARGRU used the F\_ series of fund code to identify subhead 701C, in FY 90 subhead 7410 and operating budget 0031A under appropriation 17\_1806.

TABLE 3

## ATLANTIC FLEET CENTRALLY FUNDED FUND CATEGORIES

Table 3 gives accounting data and fund codes for fund categories centrally funded by the Commander In Chief, U.S. Atlantic Fleet. This data is given in two sections. Section A covers O&M,N appropriation funds and Section B covers O&M,NR.

Section A O&M,N:

O&MN accounting data applicable to the fund codes shown below is:

<u>Service Designator Code</u>	<u>Appropriation and Subhead</u>	<u>Authorization Accounting Activity</u>	<u>Operating Budget</u>
V	17_1804.60*A	60951	00060**

\* Appropriate Five Year Defense Program as indicated below.

\*\* Appropriate OB Suffix as indicated below.

<u>Purpose</u>	<u>Program</u>	<u>Fund Code</u>	<u>OB Suffix</u>
SHIP'S PROPULSION FUEL (incl. JP-5)***	1	38	F
	2	39	F
	8	45	F

\*\*\* Fund Codes 38, 39, 43 and 45 will not be used when transferring JP-5 to aviation ships. See aviation fund code tables.

<u>Purpose</u>	<u>Program</u>	<u>Fund Code</u>	<u>OB Suffix</u>
Ship Overhaul, Public (government shipyard)	1	47	R
	2	48	R
	8	54	R
MILSTRIP requisitions:			
FY 83 Only, Now "M" Account	1	50	R
Fy 83 Only, Now "M" Account	2	51	R
FY 84 Only, Now "M" Account	1	70	R
FY 84 Only, Now "M" Account	2	71	R
FY 85 Only, Now "M" Account	1	44	R
FY 85 Only, Now "M" Account	2	64	R
FY 86 Only, Now "M" Account	1	80	R
FY 86 Only, Now "M" Account	2	81	R
FY 87 Only, Now "M" Account	1	89	R
FY 87 Only, Now "M" Account	2	90	R

TABLE 3

ATLANTIC FLEET CENTRALLY <u>Purpose</u>	FUNDED FUND <u>Program</u>	CATEGORIES <u>Fund Code</u>	(continued) <u>OB Suffix</u>
Ship Overhaul, Public (government shipyard)			
FY 88 Only, Now "M" Account	1	92	R
FY 88 Only, Now "M" Account	2	93	R
FY 89 Only,	1	95	R
FY 89 Only,	2	96	R
FY 90 Only,	1	85	R
FY 90 Only,	2	87	R
Ship Overhaul, Private (Commercial Shipyard)	1	56	R
	2	57	R
	8	63	R
Ship Overhead - Other	1	46	R
	2	49	R
	8	58	R
Ship RA/TA, Public (Government Shipyard)	1	65	R
	2	66	R
	8	72	R
Ship RA/TA, Private (Commercial Shipyard)	1	74	R
	2	75	R
	8	79	R
ROV Contracts	2	73	R
RA/TA - Other	1	76	R
	2	78	R
	8	62	R

TABLE 3

## ATLANTIC FLEET CENTRALLY FUNDED FUND CATEGORIES (continued)

<u>Purpose</u>	<u>Program</u>	<u>Fund Code</u>	<u>OB Suffix</u>
Utilities	1	83	F
	2	84	F
	8	88	F

Overseas Community Relations:

Overseas Community Relations (COMMREL)	9	4R	A
---	---	----	---

Overseas Community Relations (COMMREL)-TAD	9	4S	A
---	---	----	---

Public Affairs Office (PAO)External:

Public Affairs Office (PAO) External-CIVPERS	9	4T	A
---	---	----	---

Public Affairs Office (PAO) External-TAD	9	4V	A
---	---	----	---

Public Affairs Office (PAO) External-Other	9	4U	A
---	---	----	---

Note:

Accounting and reporting for Public Affairs Office (PAO) (External) and Overseas Community Relations will be performed by designated staffs only and will not be performed by ships, aviation squadrons, or mobile construction battalions. These fund categories, will operate under the same procedures as ships forces mission support funds as described in Chapter 4, Part B (e.g., OPTAR grant received from OB holder, detail obligation documents submitted via NAVCOMPT Form 2156, and OPTAR holder listings received for processing from FAADCLANT).

<u>Purpose</u>	<u>Program</u>	<u>Fund Code</u>	<u>OB Suffix</u>
Minor Contruction Projects	1	GI	P
	2	II	P
	3	OI	P
Real Property Maintenance and Minor Construction Projects - Physical Security	1	O6	P
	2	G7	P
	3	I7	P

TABLE 3

## ATLANTIC FLEET CENTRALLY FUNDED FUND CATEGORIES (continued)

<u>Purpose</u>	<u>Program</u>	<u>Fund Code</u>	<u>OB Suffix</u>
Real Property Maintenance Projects	1	GO	P
	2	IO	P
	3	OO	P
NSA War Reserve Material/ Advance Base Functional Components to be used only be CINCLANTFLT	2	3S	-

Note: Above fund codes with OB Suffix (P) are alphabetic O's not numeric zero's.

Additional fund codes for nonchargeable/statistical transactions are shown below (without an accounting classification):

<u>Purpose</u>	<u>Fund Code</u>	<u>Service Designator Code</u>
APA INVESTMENT ITEMS (all APA material)	Y6	V
MILITARY PERSONNEL STATISTICAL COST (for use by the applicable fleet accounting office only)	SZ	N/A

Section B O&M,NR:

O&M,NR accounting data applicable to the fund codes shown below is:

<u>Service Designator Code</u>	<u>Appropriation and Subhead</u>	<u>Authorization Accounting Activity</u>	<u>Operating Budget</u>
V	17_1806.60*A	60951	00060**

\* Appropriate Budget Activity as indicated below.

\*\* Appropriate OB Suffix as indicated below.

<u>Purpose</u>	<u>Budget Activity</u>	<u>Fund Code</u>	<u>OB Suffix</u>
SHIP'S PROPULSION FUEL (Incl. JP-5) ***	1	43	F

TABLE 3

## ATLANTIC FLEET CENTRALLY FUNDED FUND CATEGORIES (continued)

Fund code 43 will not be used where transferring JP-5 to aviation ships. See aviation fund code tables.

<u>Purpose</u>	<u>Budget Activity</u>	<u>Fund Code</u>	<u>OB Suffix</u>
SHIP OVERHAUL, Public (government shipyard)	2	52	R
MILSTRIP Requisitions:			
FY 83 only, Now "M" Account	1	60	R
FY 84 only, Now "M" Account	1	61	R
FY 85 only, Now "M" Account	1	67	R
FY 86 only, Now "M" Account	1	82	R
FY 87 only, Now "M" Account	1	91	R
FY 88 only, Now "M" Account	1	94	R
FY 89 only,	1	97	R
FY 90 only,	1	98	R
SHIP OVERHAUL, Private (commercial shipyard)	1	59	R
SHIP OVERHAUL, Other	1	53	R
SHIP RA/TA, Public (government Shipyard)	1	68	R
SHIP RA/TA, Private (commercial shipyard)	1	77	R
ROV CONTRACTS	1	69	R
RA/TA - Other	1	55	R
UTILITIES	1	86	F
MINOR CONSTRUCTION PROJECTS	1 3	G6 I6	P P
REAL PROPERTY MAINTENANCE AND MINOR CONSTRUCTION PROJECTS - PHYSICAL SECURITY	1 3	07 09	P P
REAL PROPERTY MAINTENANCE PROJECTS	1 3	G9 I9	P P

Note: Above fund codes with OB Suffix (P) are alphabetic O's not numeric zero's.

TABLE 4

## ATLANTIC FLEET AVIATION FUND CODES

<u>Service Designator Code</u>	<u>Appropriation and Subhead</u>	<u>Authorization Accounting Activity</u>	<u>Operating Budget</u>	
V	17_1804.60*E	60951	57012	
* Appropriate Five Year Defense Program				
<u>Purpose</u>	<u>Subhead 601E Fund Code</u>	<u>Subhead 602E Fund Code</u>	<u>Subhead 603E Fund Code</u>	<u>Subhead 608E Fund Code</u>
<u>Flight Operations:</u>				
Aircraft fuels, (JP/AVGAS)	7A	7B	7C	n/a
NSA Material, Other (includes shock lubricants and bearing greases)	7E	7F	7G	n/a
Air Squadron Audio-Visual costs (including Fleet Photo Shop Maintenance)	9N	9Q	9P	n/a
<u>Aircraft Operations Maintenance:</u>				
Material used on aircraft maintenance including POL, Air- craft oil/lubricants/ Fuel additives used in flight operations, Packing Preparation and Presentation and IMRL repair, (Non-AVDLR).	2N	7L	2P	7M
NSA Aviation Depot Level Repairables, COG 7R material	9R	9S	9T	n/a



TABLE 4 (continued)

## ATLANTIC FLEET AVIATION FUND CODES

<u>Purpose</u>	Subhead 601E <u>Fund Code</u>	Subhead 602E <u>Fund Code</u>	Subhead 603E <u>Fund Code</u>	Subhead 608E <u>Fund Code</u>
<u>Other Air Operation Support:</u>				
Flight Training Support Costs including maintenance drones and targets	2E	2F	2G	n/a
Civilian Personnel Support Flight Training Support Cost (1)	n/a	VF	n/a	n/a
Transportation of Things	n/a	VP	n/a	n/a
Aviation fuel net inventory gains or losses/surveys (used only by COMNAVAIRLANT)	n/a	7J	n/a	n/a
Audio-Visual Civilian Personnel Support - Audio-Visual (1)	n/a	9A	n/a	n/a
	n/a	VF	n/a	n/a
HSL 30 Centrally Funded Support (Only as authorized by COMNAVAIRLANT)	n/a	n/a	7H	n/a
Non-AVDLRS for Repair of TBA Assets (predominantly) and TBA Maintenance and Repair	n/a	9E	n/a	n/a

TABLE 4 (continued)

## ATLANTIC FLEET AVIATION FUND CODES

<u>Purpose</u>	<u>Subhead 601E Fund Code</u>	<u>Subhead 602E Fund Code</u>	<u>Subhead 603E Fund Code</u>	<u>Subhead 608E Fund Code</u>
<u>Other Air Operation Support:</u>				
Reimbursable OPTAR for which TYCOM will assign a unique reimbursable control code for identifying and reporting the specific reim- bursable work to be accomplished, e.g., TBA EAF/MATCS	n/a	VA	n/a	n/a
NSA Material Individual Material Readiness List (IMRL) and Marine Table of Basic Allowance Outfitting/ Re-outfitting	n/a	8X	n/a	n/a

Footnote: (1) To be used only when authorized by type commander and this fund code is not to be used under SUADPS procedures.

TABLE 4 (continued)

## ATLANTIC FLEET AVIATION FUND CODES

<u>Purpose</u>	<u>Subhead 601E Fund Code</u>	<u>Subhead 602E Fund Code</u>	<u>Subhead 603E Fund Code</u>	<u>Subhead 608E Fund Code</u>
<u>Fleet Aviation Units</u>				
<u>Temporary Additional</u>				
<u>Duty (TAD):</u>				
TAD Training	8A	8B	8C	n/a
TAD Crew Rotation/ Deployment	8E	8F	8G	n/a
TAD Administrative	8N	8P	8Q	n/a
TAD Special Aircraft Charter	2A	2B	2C	n/a
Temporary Shore Patrol	8J	8K	8L	8M
<u>APA Investment Items:</u>				
All APA material	Y6 (issued without reimbursement)			
<u>Non-Aviation Operating Cost:</u>				
Airborne Mine Countermeasures (AMCM)	n/a	9M	n/a	n/a
NSA non-aviation depot level repairable material used in airborne mine counter- measures AMCM)				
	n/a	2W	n/a	n/a

TABLE 5  
ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Services</u>		<u>Use</u>	<u>Fund Codes</u>		
APFN: 17_1804      OB: 57012      AAA: 60951			Subhead <u>601E</u>	Subhead <u>602E</u>	Subhead <u>603E</u>
<u>FLIGHT OPERATIONS</u>					
Aviation Fuels (JP-4, JP-5, AVGAS)		Consumed in flight operations	7A	7B	7C
Pilot/Crew flight clothing and operational equipment		Initial and replacement issue of authorized items listed in NAVAIR Allowance List 0035QH series (except items used by maintenance personnel)	7E	7F	7G
Consumable office supplies		Squadron administrative services (excluding Section "C" Allowance List Items)	7E	7F	7G
Aerial film, recording tape, chart paper		Used in flight	7E	7F	7G
Flight deck and safety shoes		Used by squadron personnel in the readiness, launch, and recovery of aircraft	7E	7F	7G
<u>NOTE:</u> Safety/flight deck shoes used in maintenance shops and with aviation maintenance support equipment (AMSE) are not chargeable to Flight Operations, but rather to Aviation Fleet Maintenance.					
Unit identification marks		Initial issue to newly reported squadron personnel	7E	7F	7G
liquid and breathing oxygen		Consumed during flight by both the pilot and aircraft systems	7E	7F	7G
Shock lubricants and bearing greases		Applicable to flight operations	7E	7F	7G
Nitrogen		Consumed in flight	7E	7F	7G

TABLE 5 (cont)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2-Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>		
		Subhead 601E	Subhead 602E	Subhead 603E
APPN: 17_1804	OB: 57012 AAA: 60951			
	<u>FLIGHT OPERATIONS (continued)</u>			
Aircraft maintenance costs and repair parts	When located at a base other than active Navy or MARCORPS (U.S. ARMY or AIR FORCE)	7E	7F	7G
Forms and publications (COG 11)	11 COG forms, publications, and the reproduction thereof  (other than initial outfitting and newly commissioned squadrons or forms and publications used in direct support of maintenance)	7E	7F	7G
ASCAC supplies	Consumable supplies used in flight	7E	7F	7G
Newspaper, books, and magazines	Publications that are used to impart technical and professional knowledge (not provided by SUPERS) to officers and enlisted personnel of the command  Publications of a recreational nature that contributes to morale of the command, <u>are not</u> a proper charge to the flight operation funds. Publications that are contributors to morale should be provided from the welfare and recreation funds at the discretion of the Commanding Officer.	7E	7F	7G

TABLE 5 (continued)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2-Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Services</u>		<u>Use</u>	<u>Fund Codes</u>		
APPN: 17_1804	OB: 57012	AAA: 60951	Subhead 601E	Subhead 602E	Subhead 603E
<u>FLIGHT OPERATIONS (continued)</u>					
Plaques		Squadron plaques for commanding and executive officers' offices only	7E	7F	7G
Special Clothing		Special purpose identifying clothing utilized by squadron personnel in the readiness, launch, and recovery of aircraft	7E	7F	7G
Wet suits		Flight operations and survival training performed by PAETU	7E	7F	7G
Aviation safety and		New items published in the aviation safety and survival bulletins for use by pilot or crew member	7E	7F	7G
Incentive awards		Incentive awards as prescribed in SECNAVINST 1650.24 series, at the discretion of the Commanding Officer, approved by the TYCOM	7E	7F or 7L	7G
Attorney's fees		Attorney's fees in foreign countries upon approval of the TYCOM	7E	7F	7G
Civilian Clothing		Civilian clothing procured and issued IAW pars. 1228 and 1229 of NAYSUP P-485 to enlisted personnel being discharged	7E	7F	7G
Audio-Visual Production Costs (including Fleet Photo Shop Maintenance)		Used by squadron personnel	9N	9Q	9P

TABLE 5 (continued)

## ATLANTIC FLEET AVIATION MAINTENANCE FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>			
		Subhead 601E	Subhead 602E	Subhead 603E	Subhead 608E
APPN: 17_1804 OB: 57012 AAA: 60951					
	<u>AIRCRAFT OPERATIONS MAINTENANCE</u>				
Paints, wiping rags, towel service, cleaning agents and cutting compounds	Used in preventive maintenance and corrosion control of aircraft	2N	7L	2P	7M
Consumable repair parts and miscellaneous material	NSA material used in direct maintenance of aircraft, drones, targets, component repair or related ground support equipment (GSE)*	2N	7L	2P	7M
Pre-binned material	Pre-expended, consumable maintenance material meeting requirements of NAVSUP P-485, used in maintenance of aircraft, aviation components, (GSE)*, etc.	2N	7L	2P	7M
Aviation fuels and lubricants	POL used in test and check of aircraft engines during engines during engine build-up, change or during maintenance. (Intermediate level only)	2N	7L	2P	7M
Allowance list items NAVAIR 0035QH series	Only items used strictly for maintenance such as aprons, impermeables; coveralls, explosive handlers; face shields, industrial; gloves, leather gas welders; goggles, industrial; non-prescription safety glasses	2N	7L	2P	7M
Fuels	Used in related GSE* (Shipboard only)	2N	7L	2P	7M
Test bench equipments	Replacement of components used in test bench repair and rotatable pools	2N	7L	2P	7M

\* NOTE: The term "Ground Support Equipment (GSE)" is to exclude Consolidated Onboard Ship's Allowance List (COSAL) and Mobile Equipment Allowance List (MEAL) listed support equipment. The aviation fleet maintenance funds are to be used to support only the ground support equipment (GSE) listed in the Individual Material Readiness List (IMRL).



TABLE 5 (continued)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Services</u>		<u>Use</u>	<u>Fund Codes</u>			
APPN: 17_1804 OB: 57012 AAA: 60951			Subhead 601E	Subhead 602E	Subhead 603E	Subhead 608E
<u>AIRCRAFT OPERATIONS MAINTENANCE (continued)</u>						
Aircraft loose equipment	Maintenance or replacement of aircraft loose equipment list in the aircraft inventory record	2N	7L	2P	7M	
Hand Tools	Consumable hand tools used in the readiness and maintenance of aircraft, maintenance and repair of components and related support equipment	2N	7L	2P	7M	
Safety/flight deck shoes	Used in maintenance shops	2N	7L	2P	7M	
Repair and maintenance	Repair and maintenance of flight clothing and pilots/crew equipment	2N	7L	2P	7M	
Decals	Restricted to decals used on aircraft	2N	7L	2P	7M	
Allowance list	Replacement of consumable special tools and IRML allowance list items	2N	7L	2P	7M	
Packing, preparation and preservation	Items consumed in interim packaging/preservation of Aviation Fleet Maintenance repairables	N/A	7L	N/A	N/A	
Forms and publications (COG II)	MAFS, MAF Bags, equipment condition tags, publications, etc., used in support of direct maintenance of aviation components or aircraft	2N	7L	2P	7M	
Special clothing	Authorized special purpose clothing for unusually dirty work while performing maintenance on aircraft	2N	7L	2P	7M	
Individual Material Readiness List (IMRL) repair	Costs incurred for Individual Material Readiness List (IMRL) repair	N/A	7L	N/A	N/A	

TABLE 5 (continued)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-1 - Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Services</u>		<u>Use</u>	<u>Fund Codes</u>			
			Subhead 601E	Subhead 602E	Subhead 603E	Subhead 608E
APPN: 17_1804; OB: 57012; AAA: 60951						
		<u>AIRCRAFT OPERATIONS MAINTENANCE</u>				
GPETE		Replacement of General Purpose Electronic Test Equipment (GPETE) allowance item which is missing or unserviceable (COG 7Z)	2N	7L	N/A	7M
Civilian Labor		Civilian labor used in direct support of aviation fleet maintenance (requires TYCOM approval prior to utilization)	N/A	As chargeable by station		
Oils, lubricants and fuel additives consumed in flight operations		Excludes those used in aviation maintenance of aircraft drones, targets, component repair, or related GSE	2N	7L	2P	7M
Repairable NSA material having a Material Control Code of E, H, G, Q or X (Non-AVDLR)		NSA repairable material (Non-AVDLR) used in direct maintenance of aircraft, drones, targets, component repair, or related GSE	2N	7L	2P	7M

TABLE 5 (continued)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Services</u>		<u>Use</u>	<u>Fund Code</u>			
APPN: 17_1804; OB:57012; AAA: 60951			Subhead 601E	Subhead 602E	Subhead 603E	Subhead 608E
<u>OTHER AIR OPERATION SUPPORT (continued)</u>						
Flight Training Support Costs including maintenance of drones and targets	Costs incurred in support of flight training		2E	2F	2G	N/A
Drone	Drone operations cost (POL) (does not include maintenance costs)		N/A	2F	N/A	N/A
Drone	Drone operations costs (other than POL) (does not include maintenance costs)		N/A	2F	N/A	N/A
Drone	Maintenance and repair of drones (Intermediate Level Maintenance)		N/A	2F	N/A	N/A
Targets and related items	Used in target towing		N/A	2F	N/A	N/A
Civilian Personnel Support- Flight Training Support Costs	Civilian Personnel labor costs in support of flight training (To be used only when authorized by type commander and this fund code is not to be used under SUADPS procedures.)		N/A	VF	N/A	N/A
Transportation of Things	See Table 6		N/A	VP	N/A	N/A
Aviation fuel net inventory gains or losses/surveys	Used only by COMNAVAIRLANT		N/A	7J	N/A	N/A

TABLE 5 (continued)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Services</u>	<u>Use</u>	<u>Fund Code</u>	
		<u>Subhead 602E</u>	<u>Subhead 603E</u>
<u>OTHER AIR OPERATION SUPPORT (continued)</u>			
Audio-Visual-Photographic Equipment and Supplies	(Applicable to other than ships or shore activities.)		
Standard and non-standard miscellaneous consumable material	Technical photographic consumable material used in the daily operations of the photo lab.	9A	N/A
Allowance list	Initial and replacement issue of photographic allowance list material with a unit cost of less than \$ 1,000.	9A	N/A
Maintenance and repair	Maintenance and repair of equipment located in the photo lab:	9A	N/A
NOTE: (1) The maintenance and repair of photographic equipment installed in an aircraft are not chargeable to the photographic funds. These costs are financed by the Aviation Fleet Maintenance Funds.			
(2) Photographic items with a unit cost of \$ 1,000 or more are specially funded by NAVAIRSYSCOM and approval must be obtained prior to requisitioning.			

TABLE 5 (continued)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Service</u>	<u>Use</u>	<u>Fund Codes</u>			
APPN: 17_1804; OB: 57012; AAA: 60951		Subhead <u>601E</u>	Subhead <u>602E</u>	Subhead <u>603E</u>	Subhead <u>608E</u>
	<u>Other Air Operation Support (continued)</u>				
Civilian Personnel Support-Audio Visual	Civilian Personnel labor cost in support of audio visual services for other air operation support. (To be used only when authorized by type commander and this fund code is not to be used under SUADPS procedures.)	N/A	VF	N/A	N/A
HSL 30 Centrally Funded Support	To be used only as authorized by COMNAVAIRLANT	N/A	N/A	7H	N/A
Mobile Facility (MF) Maintenance and Repair (Excluding EAF/MATCS)	To be used only as authorized by COMNAVAIRLANT	N/A	9E	N/A	N/A
Table Basic Allowance (TBA) Repair	Includes repair costs for Mobile Facilities, computers, office equipment rental, maintenance contracts, etc. (Excluding EAF/MATCS)	N/A	9E	N/A	N/A
TBA Consumables/Non-Accountable Items	To be used as described in NAVAIRSYSCOM tasking letter	N/A	9E	N/A	N/A
TBA Expeditional Airfield (EAF)/Marine Air Tactical Control Squadron (MATCS) (Reimbursable OPTAR)	To be used with assigned reimbursable control code in first two positions of the serial number	N/A	VA	N/A	N/A
Non-AVDLRS for Repair of TBA Assets	To be used only as authorized by COMNAVAIRLANT	N/A	9E	N/A	N/A

TABLE 5 (continued)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Service</u>	<u>Use</u>	<u>Fund Codes</u>			
APPN: 17_1804; OB: 57012; AAA: 60951		Subhead 601E	Subhead 602E	Subhead 603E	Subhead 608E
<u>Other Air Operation Support (continued)</u>					
Organizational property	Initial issue of IMRL items for a squadron or ship (MARC "D" or "E")	N/A	8X	N/A	N/A
Organizational property	Change in organizational property when transitioning to new aircraft type	N/A	8X	N/A	N/A
NOTE: (1) Replacement of consumable items are not chargeable to IMRL funds.					
NAVAIR allowance list	Initial issue, replacement, additional items from allowance list changes (except Section C), and authorized quantities above allowance  Funds must be requested from TYCOM and used within six months after date of allowance list or authorization or prior to end of fiscal year (whichever occurs first)	N/A	8X	N/A	N/A
Publications (COG II)	Publications distributed automatically to newly commissioned squadrons and squadrons transitioning to new type aircraft	N/A	8X	N/A	N/A
GPETE (COG 7Z)	Replacement of General Purpose Electronic Test Equipment (GPETE) allowance item which is missing or unserviceable (COG 7Z)	N/A	8X	N/A	N/A
Repairable NSA material having a Material Control Code of E, H, G, Q, or X.	NSA repairable material IMRL outfitting/re-outfitting	N/A	8X	N/A	N/A
TBA Initial Outfitting/Replenishment/Replacement	Initial and replacement issue of authorized items.	N/A	8X	N/A	N/A

TABLE 5 (continued)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTION AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 -. Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Service</u>	<u>Use</u>	<u>Fund Codes</u>					
APPN: 17_1804; OB: 57012; AAA: 60951		Subhead 601E	Subhead 602E		Subhead 603E		Subhead 608E
	<u>AVIATION TEMPORARY ADDITIONAL DUTY (TAD)</u>		<u>Aviation Units</u>	<u>Air Staff</u>	<u>Air Ships</u>		
School quotas	Returnable school quotas for aviation squadron or unit	8A	8B	VM	DM	8C	N/A
Training	Squadron or unit training	8A	8B	VM	DM	8C	N/A
Factory maintenance training	Factory maintenance training	8A	8B	VM	DM	8C	N/A
Transpac or Translant	Transpac or Translant aircraft not changing custody	8E	8F	VN	N/A	8G	N/A
Crew Rotation (CONUS)	Rotation of crews within squadron	8E	8F	VN	N/A	8G	N/A
Administrative	Inspection, logistic support and other administrative assistance	8N	8P	VQ	DQ	8Q	N/A
Conference	Attendance at conference	8N	8P	VQ	DQ	8Q	N/A
Deployment (OUT-CONUS)	Deployment and emergency leave	8E	8F	VN	DM	8G	N/A
Emergency quarters	Emergency quarters while on extended flight	8N	8P	VQ	DQ	8Q	N/A
Household effects	Shipment and stowage of household effects while on TAD. The stowage time frames and weight limitation are to be in accordance with Navy Travel Instructions (NTI)	8N	8P	VQ	DQ	8Q	N/A

TABLE 5 (continued)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTION AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Service</u>	<u>Use</u>	<u>Fund Codes</u>					
		Subhead 601E	Subhead 602E		Subhead 603E		Subhead 608E
			Aviation Units	Air Staff	Ships		
	AVIATION TEMPORARY ADDITIONAL DUTY (TAD) (cont.)						
Military Airlift Command (MAC) service	Special mission airlift of squadron personnel (not applicable to cargo)	2A	2B	V5	D5	2C	N/A
	NOTE: TAD involving ferry of aircraft is chargeable to COMNAVAIRLANT OB in accordance with OPNAVINST 3710.6 series.						
Temporary Shore Patrol	TAD associated with Temporary Shore Patrol	8J	8K	VQ	DQ	8L	8M



TABLE 5 (continued)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60951 FAADCLANT

<u>Material or Services</u>		<u>Use</u>	<u>Fund Codes</u>			
APPN: 17_1804; OB: 57012; AAA: 60951			Subhead 601E	Subhead 602E	Subhead 603E	Subhead 608E
		<u>NON-AVIATION OPERATING COST</u>				
Material and services other than NSA repairable material used in AMCM.	Airborne Mine Countermeasures (AMCM)		N/A	9M	N/A	N/A
Repairable NSA material having a Material Control Code of E, H, G, Q or X	NSA repairable material used in airborne mine countermeasures (AMCM)		N/A	2W	N/A	N/A

TABLE 5

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>		
APPN: 17_1804; OB: 57012; AAA: 60951			Charge to	Subhead 602E 608E      Accounting Activity
<u>ITEMS REQUIRED BY AVIATION OPERATING FORCE FORCES (BUT NOT CHARGEABLE TO THEIR OPTAR) (continued)</u>		NOTE: "OPTAR Charge" as used in this column means charge to applicable UIC OPTAR and OB as follows:		FAADC as used in this column means FAADC LANT Norfolk (60951)
		57012 is for COMNAVAIRLANT (service code "V" requisitions)		
		57025 is for CNAP (service code "R" requisitions) or UIC of station		
Housekeeping supplies	Items used in upkeep of ships, spaces and barracks (including bed linens)	Ship OPTAR or UIC of station	DC    JC	FAADC or station
Aircraft emergency rations	Issued to aircraft squadrons (see NAVSUP P-486, Chapter 7)	Navy: 17-1453.2241	QZ	NAVFSSO
Foul weather clothing	Foul weather clothing for duty or watch	Ship OPTAR or UIC	DE    JE	FAADC or station
Special clothing	Special purpose identifying clothing utilized by ships force personnel in the readiness, launch and recovery of aircraft	Ship OPTAR	DE    JE	FAADC

TABLE 5 (continued)

## ATLANTIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2Material or ServicesUseFund Codes

APPN: 17\_1804; OB: 57012; AAA: 60951

ITEMS REQUIRED BY AVIATION OPERATING  
FORCE FORCES (BUT NOT CHARGEABLE TO  
THEIR OPTAR) (cont.)Customs, immigration,  
agriculture inspection

Overtime for inspections of squadrons

Charge to                      Accounting ActivityUIC of station at  
which inspected or  
nearest Navy or Marine  
Corps air station if  
inspected at other  
than Navy or Marine  
activity

Safety glasses

Prescription type safety glasses

Medical funds

BUMED

TABLE 6  
TRANSPORTATION OF THINGS (TOT) ACCOUNTING DATA, FUND CODES, AND TRANSPORTATION ACCOUNT CODES (TACs)  
FOR USE OF THE OPERATING FORCES OF THE ATLANTIC FLEET

<u>TYOOM</u>	<u>FUND CODE</u>	<u>APPROPRIATION</u>	<u>SUBHEAD</u>	<u>AAA</u>	<u>OPERATING BUDGET</u>	<u>TAC PURPOSE</u>	<u>TAC ASSIGNED</u>
COMSUBLANT	CP	17_1804	602B	60951	57016	HHG/BP/POV CLF Organic Material	N41H N096
COMSUBLANT	YP	17_1804	601B	60951	57016	HHG/BP/POV Unit Rotation CLF Organic Material	N40H N088 N091
COMNAVAIRLANT	DP	17_1804	602E	60951	57012	---	---
NAVOCEANO	HP	17_1804	6531	60951	62306A	---	---
COMNAVAIRLANT	JP	17_1804	608E	60951	57012	---	---
CINCLANTFLT	KP	17_1804	602A	60951	00060	HHG/PB/POV CLF Organic Material	N12H N099
COMTRALANT	LP	17_1804	602L	60951	57021	HHG/PB/POV CLF Organic Material	N90H N092
COMNAVSURFLANT	MP	17_1806	601S	60951	53825	HHG/PB/POV CLF Organic Material	N67H N087
COMCBLANT	NP	17_1804	602A	62583	57034	HHG/PB/POV	N55H, N65H, N66H, N70H, N71H, N72H, N73H, N74H, N75H, N76H, N77H
COMOCEANSYSLANT	PP	17_1804	602H	60951	57070	HHG/PB/POV	N16H
COMNAVSURFLANT	SP	17_1804	602S	60951	53825	HHG/PB/POV CLF Organic Material	N50H N095
COMNAVSPECWARGRU 2	FP	97_0100	5604	60951	0031A/S	-----	N26W, N27W
COMNAVSPECWARDEV- GRU	UP	97_0100	5604	60951	47898	-----	N32W, N33W
COMNAVSPECWARGRU 2	TP	97_0100	5604	60951	0031A	-----	N22W, N23W

HHG = HOUSEHOLD GOODS; PB = PERSONAL BAGGAGE; POV = PRIVATELY OWNED VEHICLE

TABLE 7

## FUND CODES FOR USE BY SHIPS, STAFFS, AND AFLOAT COMMANDS OF THE PACIFIC FLEET

TYCON	PROGRAM	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
		REIMBURSABLE WORK NSA NON-AV DLR CONSUMABLE NSA TYPE MATERIAL PASSENGER VEHICLE RENTAL NSA TYPE EQUIPMENT/EQUIPAGE CIVILIAN PERSONNEL NSA CONSUMABLES - MOV (TENDERS AND REPAIR SHIPS ONLY) NSA REPAIR PARTS - MOV (TENDERS AND REPAIR SHIPS ONLY) MINOR CONSTRUCTION (\$15,000.01 - \$200,000.00) AND MAINTENANCE OF REAL PROPERTY ADP AND AIS EQUIPMENT CHARTER AND HIRE PURCHASED EQUIPMENT MAINTENANCE - SERVICE CRAFT AND BOATS (PRIVATE) TAD TRAINING TAD CREW ROTATION/DEPLOYMENT TRANSPORTATION OF THINGS (see Table 12) TAD ADMIN (ESSENTIAL/CRITICAL TEMPORARY SHORE PATROL/HOMEPORT TRAVEL ENTITLEMENT) EM EM/NSA TYPE REPAIR PARTS																
CINCPACFLT	01	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CINCPACFLT	02	RA	RB	RC	RD	RE	RF	--	--	--	RJ	RK	RL	RM	RN	RP	RQ	RR
CINCPACFLT	03	FA	FB	FC	FD	FE	FF	--	--	--	FJ	--	--	FM	FN	FP	FQ	FR
COMSUBPAC	01	ZA	ZB	ZC	ZD	ZE	ZF	ZG	ZH	--	ZJ	ZK	--	ZM	ZN	ZP	ZQ	ZR
COMSUBPAC	02	MA	MB	MC	MD	ME	MF	MG	MH	--	MJ	MK	ML	MM	MN	MP	MQ	MR
COMSUBPAC	03	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRPAC	01	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRPAC	02	LA	LB	LC	LD	LE	LF	LG	LH	--	LJ	LK	LL	LM	LN	LP	LQ	LR
COMNAVAIRPAC *	02	YA	YB	YC	YD	YE	YF	--	--	--	YJ	YK	--	YM	YN	YP	YQ	YR
COMNAVAIRPAC	03	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVBURFPAC **	01	UA	UB	UC	UD	UE	UF	UG	UH	--	UJ	--	--	UM	UN	UP	UQ	UR
COMNAVBURFPAC	02	NA	NB	NC	ND	NE	NF	NG	NH	--	NJ	NK	NL	NM	NN	NP	NQ	NR
COMNAVBURFPAC	04	WA	WB	WC	WD	WE	--	--	--	--	WJ	WK	VL	WM	WN	WP	WQ	WR
COMNAVSPCWARGRU 1	11	TA	TB	TC	TD	TE	TF	TG	TH	--	TJ	TK	TL	TM	TN	TP	TQ	TR
COMNAVSPCWARGRU 1**11	EA	EB	EC	ED	EE	EF	EG	EH	--	--	EJ	EK	--	EM	EN	EP	EQ	ER
COMCBPAC	02	BA	BB	BC	BD	BE	BF	--	--	--	BJ	BK	BL	BM	BN	BP	BQ	BR
CONTRAPAC	02	SA	SB	SC	SD	SE	SF	--	--	--	SJ	SK	SL	SM	SN	SP	SQ	SR
NAVSUPPPOR ANTARTICA	02	DA	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
SIMA San Diego	02	VA	VB	VC	VD	VE	VF	VG	VH	--	VJ	VK	VL	VM	--	--	VQ	VR
SIMA San Diego **	01	--	--	--	--	--	--	XG	XH	--	--	--	--	--	--	--	--	--

\* (Staff Use Only)

\*\* Applies to Reserve Appropriation (17-1806) and Special Warfare, Active Reserve (in Appropriation-subhead 97-0100.5604)

1/ Used only by shore based commands/activities which are not normally deployed or rotated

TABLE 7

## FUND CODES FOR USE BY SHIPS, STAFFS, AND AFLOAT COMMANDS OF THE PACIFIC FLEET

	PROGRAM	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
	COMMUNICATIONS																	
	PURCHASED EQUIPMENT MAINTENANCE - SERVICE CRAFT AND BOATS (PUBLIC)																	
	OTHER PURCHASED SERVICES																	
	ORDERS FOR PRINTING AND PUBLICATIONS																	
	PURCHASED UTILITIES																	
	MAINTENANCE OF REAL PROPERTY AND MINOR CONSTRUCTION																	
	ADP, AIS OR IMM-OTHER THAN EQUIPMENT																	
	NSA AVDLR-ROV																	
	NSA NON-AV DLR-ROV (TENDERS AND REPAIR SHIPS ONLY)																	
	HULL & STRUCTURAL (FACILITIES) MAINTENANCE PRESERVATION																	
	NSA AVDLR MATERIAL																	
	MSC CHARTER																	
	MAC SAAM (MILITARY AIRLIFT COMMAND SPECIAL ASSIGNMENT AIRLIFT MISSION)																	
	MEDICAL/DENTAL																	
	SPECIAL STORAGE HHG																	
	PETROLEUM, OIL & LUBRICANTS OTHER (POL OTHER)																	
	INDUSTRIAL PLANT EQUIPMENT/ EQUIPMENT 1/																	
TYCOM																		
CINCPACFLT	01	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CINCPACFLT	02	RB	RT	RU	RV	--	--	RY	--	--	R2	R3	R4	R5	R7	R8	R9	3A
CINCPACFLT	03	FS	--	FU	FV	--	--	FY	--	--	--	F3	--	--	--	F8	F9	3M
COMSUBPAC	01	ZS	--	ZU	ZV	--	--	ZY	ZO	Z1	Z2	Z3	Z4	Z5	Z7	Z8	Z9	3H
COMSUBPAC	02	MS	MT	MU	MV	--	--	MY	MO	M1	M2	M3	M4	M5	M7	M8	M9	3B
COMSUBPAC	03	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRPAC	01	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	3Q
COMNAVAIRPAC	02	LS	LT	LU	LV	--	--	LY	LO	L1	L2	L3	--	L5	L7	L8	L9	3C
COMNAVAIRPAC *	02	YS	--	YU	YV	--	--	YY	--	--	--	Y3	--	--	--	Y8	Y9	3C
COMNAVAIRPAC	03	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVSURFPAC **	01	US	--	UU	UV	--	--	UY	UO	U1	U2	U3	--	--	U7	U8	U9	3K
COMNAVSURFPAC	02	NS	NT	NU	NV	--	--	NY	NO	N1	N2	N3	N4	N5	N7	N8	N9	3D
COMNAVSURFPAC	04	WS	--	WU	WV	--	--	WY	WO	--	W2	W3	--	W5	W7	W8	W9	--
COMNAVSPECWARGRU 1	11	TS	TT	TU	TV	TW	--	TY	--	T1	T2	T3	--	T5	T7	T8	T9	--
COMNAVSPECWARGRU 1 **	11	ES	--	EU	EV	--	--	EY	--	E1	E2	E3	--	--	E7	E8	E9	--
COMCBPAC	02	BS	BT	BU	BV	--	--	BY	--	--	--	B3	--	B5	B7	B8	B9	3L
COMTRAPAC	02	SS	ST	SU	SV	--	--	SY	--	--	--	S3	--	S5	--	S8	S9	3E
NAVSUPFOR																		
ANTARTICA	02	--	--	--	--	--	--	DY	--	--	--	D3	--	--	--	D8	--	--
SIMA San Diego	02	VS	VT	VU	VV	VW	VX	VY	VO	V1	--	V3	--	--	--	V8	V9	3F
SIMA San Diego **	01	--	--	--	--	--	--	XY	XO	X1	--	X3	--	--	--	X8	--	--

\* (Staff Use Only)

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1/ Used only by shore based commands/activities which are not normally deployed or rotated

TABLE 7

## FUND CODES FOR USE BY SHIPS, STAFFS, AND AFLOAT COMMANDS OF THE PACIFIC FLEET

TYCOM	PROGRAM	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
	TAD (ADMIN-NON-ESSENTIAL NON-CRITICAL) SHORE BASED 1/																
	FMS ADMIN TRAVEL																
	UNDERSEA WARFARE RANGES AND MARINE																
	ARCTIC LABORATORY																
	SEALIFT SURGE																
	UNDERSEA WARFARE RANGES AND MARINE																
	ARCTIC LABORATORY CIVILIAN PERSONNEL																
	AIR TRAINING SUPPORT - OTHER PURCHASED SERVICES																
	AIR TRAINING SUPPORT - CIVILERS SUPPORTING COMS																
	AIR TRAINING SUPPORT - NSA CONSUMABLES																
	FLEET EXERCISE LOGISTICS SUPPORT - NSA CONSUMABLES																
	FLEET EXERCISE LOGISTICS SUPPORT - TAD																
	FLEET EXERCISE LOGISTICS SUPPORT - OTHER PURCHASED SERVICES																
	FLEET EXERCISE LOGISTICS - TOT																
	NAVAL WARFARE/TACTICS DOCUMENTS SUPPORT																
	FLEET TRAINING RANGE OPERATIONS																
	FLEET ELECTRONIC COMMAND AND CONTROL																
	MAINTENANCE OF REAL PROPERTY/MINOR CONSTRUCTION PHYSICAL SECURITY																
CINCPACFLT	01 --	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CINCPACFLT	02 6A	4Q	--	--	--	--	--	--	--	4L	4M	4N	4P	--	5D	5E	--
CINCPACFLT	03 6C	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMSUBPAC	01 6D	--	4C	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMSUBPAC	02 6E	--	4A	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMSUBPAC	03 --	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRPAC	01 --	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRPAC	02 6G	4G	--	4H	4W	4X	4Y	3Y	3Z	4J	4K	3N	--	--	--	--	--
COMNAVAIRPAC *	02 --	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVAIRPAC	03 --	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVSURFPAC **	01 6L	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVSURFPAC	02 6K	--	--	--	--	--	--	--	3U	3V	3W	3X	--	--	--	--	5F
COMNAVSURFPAC	04 --	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVSPECWARGRU 1	11 --	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMNAVSPECWARGRU 1**	11 --	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
COMCBPAC	02 6B	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CONTRAPAC	02 6J	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
NAVSUPPFOR ANTARTICA	02 --	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
SIMA San Diego	02 --	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
SIMA San Diego **	01 --	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

\* (Staff Use Only)

\*\* Applies to Reserve Appropriation (17-1806) and Special Warfare, Active Reserve (in Appropriation-subhead 97-0100.5604)

1/ Used only by shore based commands/activities which are not normally deployed or rotated

TABLE 7

## FUND CODES FOR USE BY SHIPS, STAFFS, AND AFLOAT COMMANDS OF THE PACIFIC FLEET

TYCOM	- PROGRAM - - SPECIAL COMBAT SUPPORT FORCES OPERATIONS (51)	- - TACTICAL TRAINING AND ENHANCED WARNING SUPPORT (52)	- - PURCHASED EQUIPMENT MAINTENANCE - COMBATANT CRAFT AND BOATS (PRIVATE) (53)	- - PURCHASED EQUIPMENT MAINTENANCE - COMBATANT CRAFT AND BOATS (PUBLIC) (54)	- - LANDING CRAFT AIR CUSHION (LCAC) POL (55)	- - HAZARDOUS WASTE DISPOSAL (56)
CINCPACFLT	01 --	--	--	--	--	--
CINCPACFLT	02 --	--	--	--	--	R6
CINCPACFLT	03 --	--	--	--	--	--
COMSUBPAC	01 --	--	--	--	--	Z6
COMSUBPAC	02 --	--	--	--	--	M6
COMSUBPAC	03 --	--	--	--	--	--
COMNAVAIRPAC	01 --	--	--	--	--	--
COMNAVAIRPAC	02 --	--	--	--	--	L6
COMNAVAIRPAC *	02 --	--	--	--	--	--
COMNAVAIRPAC	03 --	--	--	--	--	--
COMNAVSURFPAC **	01 5G	--	--	--	--	U6
COMNAVSURFPAC	02 --	--	--	--	2H	N6
COMNAVSURFPAC	04 --	--	--	--	--	--
COMNAVSPECWARGRU 1	11 --	--	5J	5K	--	--
COMNAVSPECWARGRU 1**11	--	--	5M	5N	--	--
COMCBPAC	02 --	--	--	--	--	--
CONTRAPAC	02 --	5H	--	--	--	--
NAVSUPFOR						
ANTARTICA	02 --	--	--	--	--	--
SIMA San Diego	02 --	--	--	--	--	V6
SIMA San Diego **	01 --	--	--	--	--	--

\* (Staff Use Only)

\*\* Applies to Reserve Appropriation (17-1806) and Special Warfare, Active Reserve (in Appropriation-subhead 97-0100.5604)

1/ Used only by shore based commands/activities which are not normally deployed or rotated



**TABLE 8**  
**APPROPRIATION ACCOUNTING DATA FOR FUND CODES USED BY PACIFIC FLEET**

The fund codes below are assigned to the operating forces of the Pacific Fleet and are to be used with Service Designator Code "R."

<u>TYCOM</u>	<u>Fund Code</u>	<u>Appropriation</u>	<u>Subhead/ Expense Limitation</u>	<u>Operating Budget</u>	<u>Authorization Accounting Activity</u>	<u>Remarks</u>
COMCBPAC	B_	17_1804	702A	57046	62583	
NAVSUPFOR- ANTARCTICA	D_	17_1804	702A	55291	62583	1
COMNAVSPECWARGRU 1	E_	97_0100	5604	57100	60957	5,6
CINCPACFLT	F_	17_1804	703A	00070	60957	
COMNAVAIRPAC	L_	17_1804	702E	57025	60957	1
COMSUBPAC	M_	17_1804	702B	57020	60957	1
COMNAVSURFPAC	N_	17_1804	702D	53824	60957	1
CINCPACFLT	R_	17_1804	702A	00070	60957	1
COMTRAPAC	S_	17_1804	702A	57022	60957	
COMNAVSPECWARGRU 1	T_	97_0100	5604	57100	60957	2,3,4
COMNAVSURFPAC	U_	17_1806	701D	53824	60957	1
SIMA, SAN DIEGO	V_	17_1804	702D	65918	60957	1
COMNAVSURFPAC	W_	17_1804	704D	53824	60957	
SIMA, SAN DIEGO	X_	17_1806	701D	65918	60957	
COMNAVAIRPAC	Y_	17_1804	702E	57025	60957	7
COMSUBPAC	Z_	17_1804	701B	57020	60957	
COMRNCF	"97"	17_1806	7232	52731	62583	
COMRNCF	"98"	17_1806	7212	52731	62583	

- REMARKS:**
1. Second Position Fund Code "Z" assigned to other funds (see Table 15).
  2. In fiscal year 1988 COMNAVSURFPAC used the T\_ series of fund codes to identify subhead 70BD and operating budget 53824 under appropriation 1781804.
  3. In fiscal year 1989 COMNAVSPECWARGRU used the T\_ series of fund code to identify subhead 70BC and operating budget 57100 under appropriation 1791804.
  4. In fiscal year 1990 COMNAVSPECWARGRU used the T\_ series of fund code to identify subhead 74B0 and operating budget 57100 under appropriation 1701804.
  5. In fiscal year 1989 COMNAVSPECWARGRU used the E\_ series of fund code to identify subhead 701C and operating budget 57100 under appropriation 1791806.
  6. In fiscal year 1990 COMNAVSPECWARGRU used the E\_ series of fund code to identify subhead 7410 and operating budget 57100 under appropriation 1701806.
  7. For COMNAVAIRPAC Staff use only.

TABLE 9

## PACIFIC FLEET CENTRALLY FUNDED FUND CATEGORIES

Table 9 gives accounting data and fund codes for fund categories centrally funded by the Commander in Chief, U.S. Pacific Fleet. This data is given in two sections. Section A covers O&M,N appropriation funds and Section B covers O&M,NR.

Section A O&M,N:

The O&MN accounting data and applicable fund codes are shown below.

<u>Service Designator Code</u>	<u>Appropriation and Subhead</u>	<u>Authorization Accounting Activity</u>	<u>Operating Budget</u>	<u>OB Suffix</u>
R	17_1804.70*A	60957	00070	F

\* Appropriate Five Year Defense Program as indicated below.

<u>Purpose</u>	<u>Program</u>	<u>Fund Code</u>
SHIPS'S PROPULSION FUEL (incl. JP-5)**		
	1	38
	2	39

\*\* Fund Codes 38 and 39 will not be used when transferring JP-5 to aviation ships. See aviation fund code tables.

Note: Ship overhaul, RA/TA, ROV Contracts, Minor Construction Projects (Functional/Subfunctional Category, R2) Real Property Maintenance Projects (Functional/Subfunctional Category, M2) and utilities used by ships fund code costs previously accounted for under provisions of this handbook are now accounted for under the provisions of NAVSO P-3006 procedures.

<u>Purpose</u>	<u>Program</u>	<u>Fund Code</u>	<u>OB Suffix</u>
NSA War Reserve Material/ Advance Base Functional Components to be used only be CINCPACFLT	2	3S	--

TABLE 9

## PACIFIC FLEET CENTRALLY FUNDED FUND CATEGORIES (cont.)

Section B O&M,NR:

The O&M,NR accounting data and applicable fund codes are shown below.

<u>Service Designator Code</u>	<u>Appropriation and Subhead</u>	<u>Authorization Accounting Activity</u>	<u>Operating Budget</u>	<u>OB Suffix</u>
R	17_1806.701A	60957	00070	F

<u>Purpose</u>	<u>Fund Code</u>
SHIPS'S PROPULSION FUEL (incl. JP-5)*	43

- \* Fund Code 43 will not be used when transferring JP-5 to aviation ships. See aviation fund code tables.

Note: Ship overhaul, RA/TA, ROV Contracts, Minor Construction Projects (Functional/Subfunctional Category, R2) Real Property Maintenance Projects (Functional/Subfunctional Category, M2) and utilities used by ships fund code costs previously accounted for under provisions of this handbook are now accounted for under the provisions of NAVSO P-3006 procedures.

TABLE 10

## PACIFIC FLEET AVIATION FUND CODES

<u>Service Designator Code</u>	<u>Appropriation and Subhead</u>	<u>Authorization Accounting Activity</u>	<u>Operating Budget</u>
R	17_1804.70*E	60957	57025

\* Appropriate Five Year Defense Program

	<u>Subhead</u>	<u>Subhead</u>
<u>Purpose</u>	<u>701E Fund Code</u>	<u>702E Fund Code</u>
<u>Flight Operations:</u>		
Aircraft fuels (JP/AVGAS)	7A	7B
NSA Material, Other (includes shock lubricants and bearing greases)	7E	7F
Air Squadron Audio-Visual (including Fleet Photo Shop Maintenance)	9N	9Q -

Aircraft Operations Maintenance:

Material used in aircraft maintenance including POL, aircraft/lubricants/fuel additives used in flight operations Packing, Preparation, Preservation and IMRL repair (Non-AVDLR)	2N	7L
NSA Aviation Depot Level Repair- ables, COG 7R Material	9R	9S

TABLE 10 (cont.)

## PACIFIC FLEET AVIATION FUND CODES

<u>Purpose</u>	Subhead 701E <u>Fund Code</u>	Subhead 702E <u>Fund Code</u>
<u>Other Air Operation Support:</u>		
<u>Flight Training Support Costs</u> including maintenance of drones and target	2E	2F
<u>Civilian Personnel Support -</u> Flight Training Support Costs (1)	n/a	YF
Civilian Labor (1)	7M	n/a
Transportation of Things	n/a	YP
Aviation Fuel Net Inventory gains or losses/surveys (used only by COMNAVAIRPAC)	n/a	7J
Audio-Visual	n/a	9A
Civilian Personnel Support - Audio Visual (1)	n/a	YF
Non-AVDLRs for Repair of TBA Assets (Predominantly) and TBA Maintenance and Repair	n/a	9E
Reimbursable OPTAR for which TYCOM will assign a unique reimbursable control code for identifying and reporting the specific reimbursable work to be accomplished e.g., TBA EAF/MATCS	n/a	YA
NSA Material Individual Material Readiness List (IMRL) and Marine Table of Basic Allowance Out- fitting/Re-outfitting	n/a	8X
<u>Fleet Aviation Units Temporary</u> <u>Additional Duty (TAD):</u>		
TAD Training	8A	8B
TAD Crew Rotation/Deployment	8E	8F
TAD Administrative	8N	8P
TAD Special Aircraft Charter	2A	2B
Temporary Shore Patrol	8J	8K

TABLE 10 (cont.)

## PACIFIC FLEET AVIATION FUND CODES

<u>Purpose</u>	Subhead 701E <u>Fund Code</u>	Subhead 702E <u>Fund Code</u>
<u>APA Investment Items:</u>		
All APA material		Y6 (issued without reimbursement)
<u>Non-Aviation Operating Cost:</u>		
Airborne Mine Countermeasures (AMCM)	n/a	9M
NSA non-aviation depot level repairable material used in airborne mine countermeasures (AMCM)	n/a	2W

Footnote: (1) To be used only when authorized by type command and this fund code is not to be used under SUADPS procedures.

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>		
		Subhead 701E	Subhead 702E	Subhead 703E
APPM: 17_1804      OB: 57025      AAA: 60957				
	<u>FLIGHT OPERATIONS</u>			
Aviation Fuels (JP-4, JP-5, AVGAS)	Consumed in flight operations	7A	7B	
Pilot/Crew flight clothing and operational equipment	Initial and replacement issue of authorized items listed in NAVAIR Allowance List 0035QH series (except items used by maintenance personnel)	7E	7F	
Consumable office supplies	Squadron administrative services (excluding Section "C" Allowance List items)	7E	7F	
Aerial film, recording tape, chart paper	Used in flight	7E	7F	
Flight deck and safety shoes	Used by squadron personnel in the readiness launch, and recovery of aircraft	7E	7F	
	<u>NOTE:</u> Safety/flight deck shoes used in maintenance shops and with aviation maintenance support equipment (AMSE) are not chargeable to Flight Operations, but rather to Aviation Fleet Maintenance.			
Unit identification marks	Initial issue to newly reported squadron personnel	7E	7F	
Liquid and breathing oxygen	Consumed during flight by both the pilot and aircraft systems	7E	7F	
Shock lubricants and bearing greases	Applicable to flight operations	7E	7F	

**TABLE 11**  
**PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES**

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>			
APPN: 17_1804	OB: 57025	AAA: 60957	Subhead 701E	Subhead 702E	Subhead 703E
		<u>FLIGHT OPERATIONS (continued)</u>			
Nitrogen	Consumed in flight		7E	7F	
Forms and publications (COG 11)	11 COG forms, publications, and the reproduction thereof (other than initial outfitting and newly commissioned squadrons or forms and publications used in direct support of maintenance)		7E	7F	
ASCAC supplies	Consumable supplies used in flight		7E	7F	
Newspapers, books, and magazines	Publications that are used to import technical and professional knowledge (not provided by NMPC) to officers and enlisted personnel of the command.  Publications of a recreational nature that contribute to morale of the command, <u>are not</u> a proper charge to the flight operation funds. Publications that are contributors to morale should be provided from the welfare and recreation funds at the discretion of the Commanding Officer.		7E	7F	



TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPA

<u>Material or Services</u>		<u>Use</u>	<u>Fund Codes</u>		
APPN: 17_1804	OB: 57025	AAA: 60957	Subhead 701E	Subhead 702E	Subhead 703E
<u>FLIGHT OPERATIONS</u> (continued)					
Plaques		Squadron plaques for commanding and executive officers' offices only	7E	7F	
Special Clothing		Special purpose identifying clothing utilized by squadron personnel in the readiness, launch, and recovery of aircraft	7E	7F	
Wet Suits		Flight operations and survival training performed by FAETU	7E	7F	
Aviation safety and Survived Bulletins		New items published in the aviation safety and survival bulletins for use by pilot or crew member	7E	7F	
Incentive awards		Incentive awards as prescribed in SECNAVINST 1650.24 series, at the discretion of the Commanding Officer, approved by TYCOM	7E	7F or 7L	
Attorney's fees		Attorney's fees in foreign countries upon approval of the TYCOM	7E	7F	
Civilian Clothing		Civilian clothing procured and issued IAW pars. 1228 and 1229 of NAVSUP P-485 to enlisted personnel being discharged	7E	7F	
Audio-Visual Costs (including Fleet Photo Shop Maintenance)		Used by squadron personnel	9N	9Q	

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>			
APPN: 17_1804	OB: 57025	AAA: 60957	Subhead 701E	Subhead 702E	Subhead 703E
<u>AIRCRAFT OPERATIONS MAINTENANCE</u>					
Paints, wiping rags, towel service, cleaning agents and cutting compounds	Used in preventive maintenance and corrosion control of aircraft		2N	7L	
Consumable repair parts and miscellaneous material	NSA material used in direct maintenance of aircraft, drones, targets, component repair or related ground support equipment (GSE)*		2N	7L	
Pre-binned material	Pre-expended, consumable maintenance material meeting requirements of NAVSUP P-485, used in maintenance of aircraft, aviation components, (GSE)*, etc.		2N	7L	
Aviation fuels and lubricants	Aircraft fuel and lubricants used in test and check of aircraft engines during engine build-up, change or during maintenance (intermediate level only). POL products, i.e. oil, fuel additives, or other petroleum products, consumed in flight.		2N	7L	

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>		<u>Use</u>	<u>Fund Codes</u>		
APPN: 17_1804	OB: 57025	AAA: 60957	Subhead 701E	Subhead 702E	Subhead 703E
<u>AIRCRAFT OPERATIONS MAINTENANCE (cont.)</u>					
Allowance list items NAVAIR 0035QH		Only items used strictly for maintenance such as aprons, impermeables; coveralls, explosive handlers; face shields; industrial; gloves, leather gas welders; goggles, industrial; non-prescription safety glasses.	2N	7L	
Fuels		Used in related GSE* (Shipboard only)	2N	7L	
Test bench equipments		Replacement of components used in test bench repair and rotatable pools	2N	7L	

\* NOTE: The term "Ground Support Equipment (GSE)" is to exclude Consolidated Onboard Ship's Allowance List (COSAL) and Mobile Equipment Allowance List (MEAL) listed support equipment. The aviation fleet maintenance funds are to be used to support only the ground support equipment (GSE) listed in the Individual Material Readiness List (IMRL).

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>			
APPN: 17_1804	OB: 57025	AAA: 60957	Subhead 701E	Subhead 702E	Subhead 703E
<u>AIRCRAFT OPERATIONS MAINTENANCE (cont.)</u>					
Repairable NSA material having a Material Control code of E, H, G, Q, or X (Non-AVDLR)	NSA repairable material Non-AVDLR used in maintenance of aircraft, drones, targets, component repair, or related GSE	2N	7L		
Aircraft loose equipment	Maintenance or replacement of aircraft loose equipment list in the aircraft inventory record	2N	7L		
Hand tools	Consumable hand tools used in the readiness and maintenance of aircraft, maintenance and repair of components and related support equipment	2N	7L		
Safety/flight deck shoes	Used in maintenance shops	2N	7L		
Repair and maintenance	Repair and maintenance of flight clothing and pilots/crew equipment	2N	7L		
Decals	Restricted to decals used on aircraft	2N	7L		
Allowance list	Replacement of consumable special tools and IRML allowance list items	2N	7L		

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>		
		Subhead 701E	Subhead 702E	Subhead 703E
APPN: 17_1804      OB: 57025      AAA: 60957				
	<u>AIRCRAFT OPERATIONS MAINTENANCE (cont.)</u>			
Packing, preparation and preservation	Items consumed in interim packaging/preservation of Aviation Fleet Maintenance repairables	2N	7L	
Forms and publications (COG II)	MAFS, MAF Bags, equipment condition tags, publications, etc., used in support of direct maintenance of aviation components or aircraft	2N	7L	
Special clothing	Authorized special purpose clothing for unusually dirty work while performing maintenance of aircraft	2N	7L	
Individual Material Readiness List (IMRL) repair	Costs incurred for Individual Material Readiness List (IMRL) repair	N/A	7L	
GPETE (COG 7Z)	Replacement of General Purpose Electronic Test Equipment (GPETE) allowance item which is missing or unserviceable (COG 7Z)	2N	7L	
Civilian labor	Civilian labor used in direct support of aviation fleet maintenance (requires TYCOM approval prior to utilization)		As chargeable by station	

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>		<u>Use</u>	<u>Fund Codes</u>		
APFN: 17_1804	OB: 57025	AAA: 60957	Subhead 701E	Subhead 702E	Subhead 703E
		<u>OTHER AIR OPERATION SUPPORT</u>			
Flight Training Support Costs including Maintenance of Drones and Targets		Costs incurred in support of flight training	2E	2F	
Drone		Drone operations cost (POL) (does not include maintenance costs)	N/A	2F	
Drone		Drone operations cost (other than POL) (does not include maintenance costs)	N/A	2F	
Drone		Maintenance and repair of drones (Intermediate Level of Maintenance)	N/A	2F	
Targets and related items		Used in target towing	N/A	2F	
Civilian Personnel Support Flight Training Support Costs		Civilian Personnel labor costs in support of flight training. (To be used only when authorized by type commander and this fund code is not to be used under SUADPS procedures.)	N/A	YF	
Transportation of Things		See Table 12.	N/A	YP	
Aviation fuel net inventory gains or losses/surveys		Used only by COMNAVAIRPAC	N/A	7J	

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>
APPN: 17_1804      OB: 57025      AAA: 60957		Subhead <u>702E</u>
	<u>OTHER AIR OPERATION SUPPORT</u> (continued)	
Audio-Visual-Photographic Equipment and Supplies	(Applicable to other than ships or shore activities.)	9A
Standard and Non-Standard miscellaneous consumable material	Technical photographic consumable material used in the daily operations of the photo lab	9A
Allowance list	Initial and replacement issue of photographic allowance list material with a unit cost of less than \$1,000.	9A
Maintenance and repair	Maintenance and repair of equipment located in the photo lab:	9A See Note (1) and (2)
	<u>NOTE:</u> (1) The maintenance and repair of photographic equipment installed in an aircraft are not chargeable to the photographic funds. These costs are financed by the Aviation Fleet Maintenance Funds.	
	(2) Photographic items with a unit cost of \$1,000 or more are specially funded by NAVAIRSYSCOM and approval must be obtained prior to requisitioning.	

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>
APPN: 17_1804      OB: 57025      AAA: 60957		Subhead <u>702E</u>
	<u>OTHER AIR OPERATION SUPPORT (continued)</u>	
Civilian Personnel Support - Audio-Visual	Civilian Personnel labor cost in support of audio-visual services for other air operation support. (To be used only when authorized by type commander and this fund code is not to be used under SUADPS procedures.)	YF
Mobile Facility (MF) Main- tenance and Repair (Excluding EAF/MATCS)	To be used only as authorized by COMNAVAIRPAC	9E
Table Basic Allowance (TBA) Repair	Includes repair costs for Mobile Facilities, computers, office equipment rental, maintenance contracts, etc. (Excluding EAF/MATCS)	9E
TBA Consumables/Non- Accountable Items	To be used as described in NAVAIRSYSCOM tasking letter	9E
TBA Expeditional Air Field (EAF)/Marine Air Tactical Control Squadron (MATCS) (Reimbursable OPTAR)	To be used with assigned reimbursable control code in first two positions of the serial number	YA
Non-AVDLRS for Repair of TBA Assets Repair	To be used only as authorized by COMNAVAIRPAC	9E



TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>		
		Subhead 701E	Subhead 702E	Subhead 703E
APPN: 17_1804      OB: 57025      AAA: 60957				
	<u>OTHER AIR OPERATION SUPPORT (cont.)</u>			
Organizational property	Initial issue of IMRL items for a squadron or ships	N/A	8X	
Organizational property	Change in organizational property when transitioning to new aircraft type	N/A	8X	
	<u>NOTE:</u> (1) Replacement of consumable items are not chargeable to IMRL funds.			
NAVAIR allowance list	Initial issue, replacement, additional items from allowance list changes (except Section C), and authorized quantities above allowance. Funds must be requested from TYCOM and used within six months after date of allowance list or authorization or prior to end of fiscal year (whichever occurs first).	N/A	8X	
Publications (COG 1I)	Publications distributed automatically to newly commissioned squadrons transitioning to a new type aircraft	N/A	8X	
GPETE (COG 7Z)	Replacement of General Purpose Electronic Test Equipment (GPETE) allowance item which is missing or unserviceable (COG 7Z)	N/A	8X	

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>		
APPN: 17_1804	OB: 57025	AAA: 60957	Subhead 701E	Subhead 702E
				Subhead 703E

OTHER AIR OPERATION SUPPORT (cont.)

Repairable NSA material  
having a Material Control  
Code of E, H, G, Q or X

NSA repairable material IMRL  
outfitting/re-outfitting

N/A

8X

TBA Initial Outfitting/  
Replenishment/Replacement

Initial and replacement issue  
of authorized items.

N/A

8X

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>			
APPN: 17_1804	OB: 57025	AAA: 60957	Subhead 701E	Subhead 702E	Subhead 703E
			Fleet Unit	Air Staffs	
<u>AVIATION TEMPORARY ADDITIONAL DUTY (TAD)</u>					
School quotas	Returnable school quotas for aviation squadron or unit	8A	8B	YM	
Training	Squadron or unit training	8A	8B	YM	
Factory maintenance training	Factory maintenance training	8A	8B	YM	
Transpac or Translant	Transpac or Translant aircraft not changing custody	8E	8F	YN	
Crew Rotation (CONUS)	Rotation of crews within squadron	8E	8F	YN	
Administrative	Inspection, logistic support and other administrative assistance	8N	8P	YQ	
Conference	Attendance at conference	8N	8P	YQ	
Deployment (OUT-CONUS)	Deployment and emergency leave	8E	8F	YN	
Emergency quarters	Emergency quarters while on extended flight	8N	8P	YQ	

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2 - Authorized Accounting Activity 60957 FAADCPAC

<u>Material or Services</u>		<u>Use</u>	<u>Fund Codes</u>			
APPN: 17_1804	OB: 57025	AAA: 60957	Subhead	Subhead		Subhead
			701E	702E		703E
				Fleet Unit	Air Staffs	Ships

AVIATION TEMPORARY ADDITIONAL DUTY (TAD) (continued)

Household effects	Shipment and stowage of household effects while on TAD. The stowage time frames and weight limitation are to be in accordance with Navy Travel Instructions (NTI)	8N	8P	YQ	8Q
Military Airlift Command (MAC) service	Special mission airlift of squadron personnel (not applicable to cargo)	2A	2B	N/A	L5
	<u>NOTE:</u> TAD involving ferry of aircraft is chargeable to COMNAVAIRLANT OB in accordance with OPNAVINST 3710.6 series.				
Temporary Shore Patrol	TAD associated with Temporary Shore Patrol	8J	8K	YO	LO

TABLE 11  
PACIFIC FLEET AVIATION FUND CODE DESCRIPTIONS AND DETAIL EXAMPLES

Issues to aviation operating forces as defined in paragraph 4100-1-2

<u>Material or Services</u>	<u>Use</u>	<u>Fund Codes</u>		
APPN: 17_1804	OB: 57025	AAA: 60957	Subhead	
			Charge to	Accounting Activity
			702E	
<u>ITEMS REQUIRED BY AVIATION OPERATING FORCES (BUT NOT CHARGEABLE TO THEIR OPTAR)</u>		NOTE: "OPTAR CHARGE" as used in this column means charge to applicable UIC OPTAR and OB as follows:  57012 is for COMNAVAIRLANT (service code "V" requisitions)  57025 is for CNAP (Service Code "R" requisitions) or UIC of station		
Housekeeping supplies	Items used in upkeep of ships spaces and barracks (including bed linens)	Ship OPTAR or UIC of station	LC	FAADC or station
Aircraft emergency rations	Issued to aircraft squadrons (see NAVSUP P-486, Chapter 7)	Navy: 17-1453.2241	QZ	NAVFSO
Foul weather clothing	This clothing must be identified in an Allowance Equipment List (AEL) or Coordinated Shipboard Allowance List (COSAL)	Ship OPTAR or UIC of station	LE	FAADC or station
Special clothing	Special purpose identifying clothing utilized by ships force personnel in the readiness, launch and recovery of aircraft	Ship OPTAR	LE	FAADC

TABLE 12  
 TRANSPORTATION OF THINGS (TOT) ACCOUNTING DATA, FUND CODES,  
 TRANSPORTATION ACCOUNT CODES (TACs)  
 FOR USE OF THE OPERATING FORCES OF THE PACIFIC FLEET

<u>TYCOM</u>	<u>FUND CODE</u>	<u>APPROPRIATION</u>	<u>SUBHEAD</u>	<u>AAA</u>	<u>OPERATING BUDGET</u>	<u>TAC PURPOSE</u>	<u>TAC ASSIGNED</u>
COMCEPAC	BP	17-1804	702F	62583	57046	HHG/POV/PE	N10S,N15S,N16S, N20S,N26S,N38S, N39S,N40S,N45S, N10W N97S
COMNAVSUPFORANTARCTICA	DP	17-1804	702A	62583	55291	HHG/POV/PE	
CINCPACFLT	FP	17-1804	703A	60957	00070	---	---
COMNAVAIRPAC	LP	17-1804	702E	60957	57025	HHG/POV/PE	N47S
COMSUBPAC	MP	17-1804	702B	60957	57020	HHG/POV/PE	N12S
COMNAVSURFPAC	NP	17-1804	702D	60957	53824	HHG/POV/PE	N42S
COMNAVLOGPAC	PP	17-1804	702F	60957	57004	HHG/POV/PE	N17S,N075
CINCPACFLT	RP	17-1804	702A	60957	00070	HHG/POV/PE CPF ORGANIC MATERIAL CPF COMMERCIAL UNREP PURA	N02S,N20W N071 N072 N652
COMTRAPAC	SP	17-1804	702L	60957	57022	HHG/POV/PE	N84S
COMNAVSPECWARGRU 1	TP	97-0100	5604	60957	57100	---	N22W,N23W
COMNAVSURFPAC	UP	17-1806	701D	60957	53824	HHG/POV/PE	N41S
SIMA SAN DIEGO	VP	17-1804	702D	60957	65918	HHG/POV/PE	N07S
COMNAVSURFPAC	WP	17-1804	704D	60957	53824	---	---
COMNAVAIRPAC	YP	17-1804	702E	60957	57025	HHG/POV/PE	N46S,N63S,N64S,N65S, N66S,N67S,N68S,N69S, N70S,N71S,N72S,N073, N074
COMSUBPAC	ZP	17-1804	701B	60957	57020	SER HHG/POV/PE	N00S

HHG = Household Goods; PE = Personal Effects; POV = Privately Owned Vehicles

TABLE 13

SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION

<u>DESCRIPTION</u>	<u>FUND CODE</u>
REIMBURSABLE WORK--includes all material, civilian labor, temporary additional duty, and other costs chargeable to a specifically authorized reimbursable operating target.	_A
NAVY STOCK ACCOUNT NON-AVIATION DEPOT LEVEL REPAIRABLES--Non-aviation depot level repairables in the Navy Stock Account with COG symbols 7E, 7G, or 7H used in accomplishing organizational level maintenance in equipment and systems. Types of material to be reported under this fund code include: depot level repairable components of ships weapons systems, communication systems, propulsion systems and Anti-Submarine Warfare Operation Center Command and Control System.	_B
CONSUMABLE NSA TYPE MATERIAL--Navy Stock Account types of consumable material used up in the day-to-day operation of the ship and low cost equipage items. Categories of material include housekeeping supplies, administrative supplies and forms, and engineering consumables such as chemicals, cleaning solvents and rags. Assignment of this fund code is limited to those procurement actions not eligible for assignment of other fund codes.	_C
PASSENGER VEHICLE RENTAL--the rental or hire of a passenger vehicle; excludes cars rented by civilian or military travelers with their funds while on travel orders, for which they will be reimbursed with funds citing the fund code on the travel order.	_D
NSA TYPE EQUIPMENT/EQUIPAGE-- Navy Stock Account types of durable (life expectancy greater than one year) end use equipment and equipage with a unit value greater than \$100. Equipment/Equipage items are identifiable to end use applications and are listed in AEL's (allowed equipage listings) in the ship's COSAL. Certain specific items of equipage are designated for intensified custody	_E

TABLE 13

SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION  
(continued)

<u>DESCRIPTIONS</u>	<u>FUND CODES</u>
control in Appendix II of NAVSUP P-485. Major end items of equipment such as ice machines and laundry equipment will cite this fund code if properly chargeable to ship's OPTAR.	
CIVILIAN PERSONNEL--includes the payroll costs of civilian personnel employed by commands of the operating forces (used by commands, staffs, and designated units only).	_F
NAVY STOCK ACCOUNT CONSUMABLES/ROV (Repair of Other Vessels)--Navy Stock Account type consumable material consumed (or costs of repair thereof) in the repair of other vessels (restricted for use by tenders, repair ships, submarine squadrons, or other specified repair activities only).	_G
NAVY STOCK ACCOUNT REPAIR PARTS ROV (Repair Of Other Vessels)--items appearing in an allowance list that are used (or costs of repair thereof) in the repair of vessels (restricted for use by tenders, repair ships, submarine squadrons, or other specified repair activities only) (see NAVSUP P-485, subpar. 6025-14).	_H
MINOR CONSTRUCTION PROJECTS--includes materials and labor costs associated with minor construction projects in the \$15,000.01 to \$200,000.00 range (to be used only when authorized by the fleet commander).	_I
ADP AND AIS EQUIPMENT--includes all Operation and Maintenance appropriation funded operating force costs for purchase/acquisition/lease of automated data processing (ADP) equipment used for or in direct support of ADP, automated information system (AIS), or information resource management (IRM).	_J
CHARTER AND HIRE--includes the cost of tugs, pilotage, and other related port services (see NAVSUP P-485, par. 3433) provided by commercial or other non-Naval sources to fleet ships properly chargeable to fleet funds. (These fund codes will be used only as authorized by fleet and type command directives.)	_K



TABLE 13

SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION  
(continued)

<u>DESCRIPTION</u>	<u>FUND CODE</u>
PURCHASED EQUIPMENT MAINTENANCE - SERVICE CRAFT AND BOATS (Private)--includes labor and material costs associated with the maintenance and upkeep of service craft and boats assigned to the active fleet and for other special purposes specifically authorized Mobile Construction Battalions (to be used only when directed by the fleet commander).	_L
TEMPORARY ADDITIONAL DUTY (Training)--includes travel and per diem associated with temporary additional duty assigned for training (to be used only when authorized by the type commander).	_M
TEMPORARY ADDITIONAL DUTY (Crew Rotation/Deployment)--includes travel and per diem associated with temporary additional duty assigned for crew rotation and deployment (to be used only when authorized by the type commander).	_N
REAL PROPERTY MAINTENANCE--includes labor and material costs associated with real property maintenance projects in the \$15,000.01 to \$200,000.00 range (to be used only when authorized by the fleet commander).	_O
TRANSPORTATION OF THINGS--includes transportation of things costs properly chargeable to fleet commander or type commander funds. Unless specifically authorized by the fleet commander or type commander these costs will be limited to movement of organic material, household goods, privately owned vehicles and personal effects. These costs will primarily occur when shipment is made by Military Airlift Command (MAC), but within the Operating Forces Accounting System may on occasion include shipment via commercial air, Military Sealift Command (MSC), or other modes.	_P
TEMPORARY ADDITIONAL DUTY (Administrative-Essential/Critical)/TEMPORARY SHORE PATROL/HOMEPORT TRAVEL ENTITLEMENT-- includes 1) mobile operating force travel and per diem costs associated with temporary additional duty assigned for the administration of a ship or mobile unit 2) all costs of escort travel and	_Q

TABLE 13

SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION  
(continued)

<u>DESCRIPTION</u>	<u>FUND CODE</u>
cost reimbursable to personnel assigned to temporary shore patrol 3) administrative travel and per diem costs associated with temporary additional duty of a shore based activity/command operating under NAVSO P-3013 procedures when such travel is essential/critical to the organization's mission and (4) costs to homeport during an overhaul period, as entitled in accordance with JTR (to be used only as authorized by type commander).	
EQUIPMENT MAINTENANCE RELATED MATERIAL (EMRM)/ NAVY STOCK ACCOUNT TYPE REPAIR PARTS--Navy Stock Account type of repair parts and repair related materials used to accomplish organizational level maintenance actions on ship's equipment and systems. Repair parts are listed on manufacturer's parts lists or allowance parts lists (APL). Repair related materials are those materials consumed in the performance of maintenance actions on ship's equipment and APL supported ship's systems exclusive of clean up and set up. Examples of repair related materials are oxygen, acetylene, welding rod and solder. In general, materials that remain an integral part of an equipment or system when it is placed back in operation including gases and fluids in sealed systems such as freon and hydraulic fluids (i.e., working fluids) are repair related materials. NSA type repair parts include those for increasing the depth or range of parts carried when authorized by the type commander.	_R
COMMUNICATIONS--long distance telephone, teletype services, postage (other than parcel post), rental of post office boxes, and telephone installation charges.	_S
PURCHASED EQUIPMENT MAINTENANCE - SERVICE CRAFT AND BOATS (Public)--includes labor and material costs associated with the maintenance and upkeep of service craft and boats assigned to the active fleet and for other special purposes authorized Mobile Construction Battalions (to be used only when directed by the fleet commander).	_T

TABLE 13

SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION  
(continued)

<u>DESCRIPTION</u>	<u>FUND CODE</u>
OTHER PURCHASED SERVICES-- includes the procurement of services ashore (such as laundry services, repair of typewriters, computing machines, and other labor saving devices), rental of boats, civilian witness fees, hire or rental of motor vehicle other than a passenger motor vehicle, etc.	_U
ORDERS FOR PRINTING AND PUBLICATIONS-- includes costs associated with the procurement of printing and publications as defined in the Department of the Navy Publications and Printing Regulations.	_V
PURCHASED UTILITIES--cost of heat, light, power, electricity, gas, water, and other utility services (excluding transportation and communication services) produced or purchased by operating force activities based ashore.	_W
MAINTENANCE OF REAL PROPERTY AND MINOR CONSTRUCTION --maintenance and repair of real property and minor construction cost incurred by operating force activities based ashore which may be approved by the responsibility center operating budget holder. Such costs will generally be for work performed by public works centers, other activities, or contractors.	_X
ADP, AIS, OR IRM - OTHER THAN EQUIPMENT-- includes all Operation and Maintenance appropriation funded operating force costs for automated data processing (ADP), automated information system (AIS), or information resource management (IRM) other than equipment purchase/acquisition/lease.	_Y
NAVY STOCK ACCOUNT TYPE AVIATION DEPOT LEVEL REPAIR-ABLE ROV (Repair of Other Vessels)--COG Symbol 7R Navy Stock Account Aviation Depot Level Repairable items that are used (or costs of repair thereof) in the repair of other vessels (restricted for use by tender, repair ships, submarine squadrons, and other specified repair activities only). Types of material to be reported under this fund code include: communications equipment, photographic equipment, chronometers and aerography	_0

TABLE 13

SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION  
(continued)

<u>DESCRIPTION</u>	<u>FUND CODE</u>
equipment and various AVDLR components of equipment with the capability/mission of the IMA to repair or calibrate.	
NAVY STOCK ACCOUNT TYPE NON-AVIATION DEPOT LEVEL REPAIRABLE ROV (Repair of Other Vessels)--COG Symbols 7E, 7G, or 7H Navy Stock Account non-aviation depot level repairable items that are used (or costs of repair thereof) in the repair of other vessels (restricted for use by tenders, repair ships, submarine squadrons, and other specified repair activities only). Types of material to be reported under this fund code include: torpedo gyros, autopilots, gyroscopes and various DLR components of equipment within the capability/mission of the IMA to repair or calibrate.	_1
HULL & STRUCTURAL (FACILITIES) MAINTENANCE & PRESERVATION--All Navy Stock Account types of maintenance material used in hull and structural (facilities) maintenance and preservation exclusive of cleaning supplies. Categories of material are: 1) all paints, primers, brushers and deck coverings; 2) chargeable tools with the exception of special tools which cite a unique equipment APL and should be Fund Code _R (EMRM); 3) sanitary and habitability maintenance related materials including bunks, bunk partitions, lockers, plumbing fixtures, deck drains, etc.; 4) hull safety related items such as ladder treads, hand rails, safety lines and nets, non-skid and rubber matting; 5) maintenance of watertight integrity including replacement of port-holes, hatches, scuttles and watertight doors; and 6) general purpose (non-APL supported) pipe, ventilation and electrical systems maintenance; and all other structural maintenance, including materials to repair or fabricate catwalks, boat hulls, batter boards, bridge windows, storage racks, etc. Where questions of fund code application arise between the organizational level maintenance Fund Code _R (EMRM) and this Fund Code (_2), assignment of Fund Code _R (EMRM) for APL supported equipment and systems shall take precedence.	_2

TABLE 13

SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION  
(continued)

<u>DESCRIPTION</u>	<u>FUND CODE</u>
NAVY STOCK ACCOUNT AVIATION DEPOT LEVEL REPAIRABLES-- Aviation depot level repairables COG 7R NSA material purchased by the Ship Forces part of operating forces.	_3
MILITARY SEALIFT COMMAND CHARTER--includes the cost of chartering Military Sealift Command (MSC) ships.	_4
MAC SAAM (MILITARY AIRLIFT COMMAND SPECIAL ASSIGNMENT AIRLIFT MISSION)--Includes the cost for the lease of an airlift services industrial fund (ASIF) funded aircraft for the transportation of personnel or property for a Special Assignment Airlift Mission. Does not include routine MAC travel, lease of commercial aircraft or per diem costs.	_5
MEDICAL/DENTAL MATERIAL--includes material requisitioned for medical and dental purposes.	7 except for G7, I7 and O7
MINOR CONSTRUCTION PROJECT--includes material and labor cost associated with minor construction projects in the \$15,000.01 to \$200,000.00 range (used only in CINCLANTFLT).	G6, I6
SPECIAL STORAGE HHG--Special storage of HHG (Household Goods) for members who must move out of quarters ashore and store HHG because of TAD or deployment for more than 90 days or for an indefinite period. Includes shipment, drayage, packing, crating and storage costs.	_8
PETROLEUM, OIL, AND LUBRICANTS - OTHER (OTHER POL) --Petroleum Oil and Lubricants, includes all petroleum, oil and lubricants requisitioned for purposes other than propulsion of ships and aircraft. May include requisitions for such items from operating force commands, staffs and units other than ships.	9 except for I9, O9 or G9
or	
REAL PROPERTY MAINTENANCE PROJECTS--includes labor and material cost associated with Real Property maintenance projects in the \$15,000.01 to \$200,000.00 range (used only in CINCLANTFLT).	I9, G9

TABLE 13

SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION  
(continued)

<u>DESCRIPTION</u>	<u>FUND CODE</u>
MAINTENANCE OF REAL PROPERTY/MINOR CONSTRUCTION	06, 09, G7, I7
PHYSICAL SECURITY--includes material and labor costs associated with maintenance of real property/minor construction physical security in the \$15,000.01 to \$200,000.00 range. These costs will be categorized under Functional/Subfunctional category R2. (To be used only when authorized by Fleet Commander.)	07
INDUSTRIAL PLANT EQUIPMENT/EQUIPMENT--includes equipment and industrial plant equipment (plant property classes 3 and 4 respectively as defined in NAVCOMPT Manual pars. 036301, 036401 and 036402) when purchased by/for a shore based activity/command which is deployed or rotated only under unusual circumstances (e.g., under hostilities or other emergency conditions). This fund code category represents equipment and industrial plant equipment items purchased with Operation and Maintenance funds by shore based activities/commands not exempt from formal plant property accounting requirements (including preparation of individual DOD Property Record (DD Forms 1342)). The unit cost of these items will be less than \$15,000 except that Navy Stock Account issues or standard items (i.e., items listed in the Management List - Navy) which are not carried but are authorized for local purchase may be any value in excess of \$15,000.	3A, 3B, 3C, 3D, 3E, 3F, 3G, 3H, 3J, 3K, 3L, 3M, 3N, 3P, 3Q, 3R, 3T, 3X
NAVAL WARFARE/TACTICS DOCUMENTS SUPPORT--includes costs associated with the updating of existing Naval Warfare Publications (NWPS) to reflect changing tactical situations as United States and potential enemy platforms/systems utilization and capabilities change. The NWPS promulgate currently approved tactics, doctrine, procedures, and terminology of the U.S. Navy.	3N
NSA WAR RESERVE MATERIAL--includes Navy Stock Account material requisitioned for Advance Base Functional Component or Prepositioned War Reserve Material purposes during mobilization, contingency	3S

TABLE 13

SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION  
(continued)

<u>DESCRIPTION</u>	<u>FUND CODE</u>
or emergency situations. To be utilized only at the request of CINCLANTFLT or CINCPACFLT upon approval of CNO (OP-41). (See OPNAVINST C4080.11.B) A special Project Code (see NAVSUP P-485, Appendix 6, or NAVSUP P-437, Appendix 8) applies to requisitions citing this fund code.	
FLEET EXERCISE LOGISTICS SUPPORT-NSA CONSUMABLES-- Navy stock account type of consumable material specifically identifiable to fleet exercises (used only by or with the specific authorization of the OB holder).	3U, 3Y 4L, 4Z
FLEET EXERCISE LOGISTICS SUPPORT-TAD--includes mobile operating force travel and per diem costs associated with temporary duty related to fleet exercises including training, deployment and essential/critical administrative travel. (Used only by or with the specific authorization of the OB holder).	3V, 3Z 4M, 5A
FLEET EXERCISE LOGISTICS SUPPORT - OTHER PURCHASE SERVICES--includes the procurement of services ashore directly related to support of fleet exercises such as repair or rental of copy machines and other labor saving devices, hire or rental of a motor vehicle other than a passenger motor vehicle, range user fees, etc. (Used only by or with the specific authorization of the OB holder).	3W, 4J 4N, 5B
FLEET EXERCISE LOGISTICS SUPPORT-TOT--includes transportation of things costs associated with fleet exercises, e.g., shipment of organic material and equipment via military airlift command or military sealift command.	3X, 4K 4P, 5C
UNDERSEA WARFARE RANGES AND MARINE ARCTIC LABORATORY--includes costs (other than civilian personnel costs) associated with the use of undersea ranges (e.g. AUTEK) and costs in support of the Submarine Arctic Warfare Laboratory. (Used only by or with the specific authorization of the OB holder.)	4A, 4B 4C, 4D, 4G



TABLE 13

SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION  
(continued)

<u>DESCRIPTION</u>	<u>FUND CODE</u>
SHORE FUEL - COMMERCIAL-- includes the cost of price stabilized bulk liquid petroleum fuel (as defined in NAVCOMPTINST 7000.41) purchased from commercial sources for P-3013 funded shore activities.	4F
UNDERSEA WARFARE RANGES AND MARINE ARCTIC LABORATORY CIVILIAN PERSONNEL--includes civilian personnel costs associated with the use of undersea ranges (e.g. AUTECH) and costs in support of the Submarine Arctic Warfare Laboratory. (Used only by or with the specific authorization of the OB holder.)	4H
FMS ADMINISTRATIVE TRAVEL--travel in support of the administration of the Foreign Military Sales Program which is not identifiable to a specific FMS case. Used only in CINCPACFLT and only when specifically authorized by CINCPACFLT.	4Q
OVERSEAS COMMUNITY RELATIONS--includes costs of Overseas Community Relations (COMMREL) but excludes COMMREL TAD.	4R
OVERSEAS COMMUNITY RELATIONS TAD--includes costs of Temporary Additional Duty (TAD) incurred for Overseas Community Relations (COMMREL).	4S
PUBLIC AFFAIRS OFFICE EXTERNAL - CIVPERS--includes civilian personnel (CIVPERS) costs incurred for Public Affairs Office (PAO) External functions/purposes.	4T
PUBLIC AFFAIRS OFFICE EXTERNAL - TAD--includes costs of Temporary Additional Duty (TAD) incurred for Public Affairs Office (PAO) External functions/purposes.	4V
PUBLIC AFFAIRS OFFICE EXTERNAL - OTHER--includes costs for Public Affairs Office (PAO) External functions/purposes other than Civilian Personnel or TAD.	4U



TABLE 13

**SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION  
(continued)**

<u>DESCRIPTION</u>	<u>FUND CODE</u>
AIR TRAINING SUPPORT - OTHER PURCHASED SERVICES-- includes contracted support for Contractor Operation and Maintenance of Simulators (COMS) (Used only when specifically authorized by the type commander.)	4W
AIR TRAINING SUPPORT - CIVILIAN PERSONNEL SUPPORTING COMS--includes civilian personnel (CIVPERS) costs in support of Contractor Operation and Maintenance of Simulators (COMS) (Used only when specifically authorized by the type commander.)	4X
AIR TRAINING SUPPORT - NSA CONSUMABLES--includes supplies and materials in support of Contractor Operation and Maintenance in support of Contractor Operation and Maintenance of Simulators (COMS) (Used only when specifically authorized by the type commander.)	4Y
FLEET TRAINING RANGE OPERATIONS--includes operations and maintenance costs for Atlantic Fleet Weapons Training Facility (AFWTF). The Pacific Missile Range Facility (PMRF), the Mobile Sea Range (MSR), and Range Instrumentation (R/I) for all ranges.	5D
FLEET ELECTRONIC COMMAND AND CONTROL--includes costs for data collection and dissemination functions of the Navy and Integration of Fleet Operational, Intelligence, Environmental Logistics and Communications Systems in order to provide the timely information required for effective command and control.	5E
PHYSICAL SECURITY-MINOR CONSTRUCTION-- includes --includes material and labor costs associated with maintenance of real property/minor construction physical security.	5F
SPECIAL COMBAT SUPPORT FORCES OPERATIONS--includes special operations costs, such as; Naval Special Warfare Group, Beach Jumper Units, Undersea Demolition Teams, Sea-Air-Land Teams, Mobile Technical Units, Explosive Ordnance Disposal Groups, Combat Camera Groups, etc.	5G

TABLE 13

SHIP FORCES AND CB FORCES  
FUND CODE DESCRIPTIONS AND IDENTIFICATION  
(continued)

<u>DESCRIPTION</u>	<u>FUND CODE</u>
TACTICAL TRAINING AND ENHANCED WARGAMING SUPPORT-- includes costs for the operation and maintenance of the OP-095 sponsored tactical training groups.	5H
PURCHASED EQUIPMENT MAINTENANCE - COMBATANT CRAFT AND BOATS (PRIVATE)--includes labor and material costs associated with the maintenance and upkeep of combatant craft and boats assigned to special combat force units.	5J
PURCHASED EQUIPMENT MAINTENANCE - COMBATANT CRAFT AND BOATS (PUBLIC)--includes labor and material costs associated with the maintenance and upkeep of combatant craft and boats assigned to special combat force units.	5K
TEMPORARY ADDITIONAL DUTY (Administrative - Non- Essential/Non-Critical) Shore Based Activities/ Commands--includes travel by shore based acti- vities/commands (e.g., SIMA, NAVFAC) for which the fundamental purpose of the travel could be achieved by an alternative means or cancelled without impacting directly upon the accomplish- ment of essential or critical mission objec- tives of the performing organization or unit. Administrative travel includes but is not li- mited to travel for job interviews; coordina- tion visits between activities; familiariza- tion and general surveillance trips; atten- dance or participation in administrative, or- ganizational or training conferences, symposia and seminars; change of command ceremonies; sports participation; staff visits; training courses not specifically required for job per- formance; and staff retreats.	6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H, 6J, 6K, 6L, 6M

TABLE 14

NAVY EXPENSE ELEMENT/FUND CODE  
CROSS-REFERENCE

<u>NAVY CODE</u>	<u>DESCRIPTION</u>	<u>FUND CODE</u>
A	MILITARY PERSONNEL--includes the cost of the services of active forces military personnel computed at the standard rates; excludes the cost of trainees and unassigned personnel.	SZ, TZ
B	MILITARY TRAINEES--includes the standard rate cost of officers, cadets, midshipmen, and enlisted personnel (including recruits) undergoing permanent change-of-station training at a service or civilian school, training center, industrial concern, or similar organization, and who are assigned to student detachments (for workload purpose, work units will include all students, regardless of source) (for use only by the Bureau of Naval Personnel and Headquarters U.S. Marine Corps).	N/A
C	MILITARY PERSONNEL UNASSIGNED--includes the standard rate cost of patients, prisoners, and other military personnel not identifiable with a specific function and not otherwise accounted for, such as personnel AWOL or missing for 30 days or more and personnel awaiting duty assignment regardless of where located (for use only by the Bureau of Naval Personnel and Headquarters U.S. Marine Corps).	N/A
D	PURCHASED EQUIPMENT MAINTENANCE (Intra-DOD)--includes cost of purchased maintenance, overhauls, restricted and technical availabilities of ships; overhauls and progressive aircraft reworks (PARs); and rework and repair of equipment, vehicles, and tanks when purchased from organizations within the Department of Defense.	T, 44, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 58, 60, 61, 62, 64, 65, 66, 67, 68, 70, 71, 72, 76, 78, 80, 81, 82, 89, 90, 91, 92, 93, 94, 5K

TABLE 14

NAVY EXPENSE ELEMENT/FUND CODE  
CROSS-REFERENCE  
(continued)

<u>NAVY CODE</u>	<u>DESCRIPTION</u>	<u>FUND CODE</u>
E	TRAVEL OF PERSONNEL--includes the cost of travel and transportation of personnel as defined for object class 21; includes transportation such as commercial transportation charges, rental or passenger carrying vehicles, mileage allowances, and tolls; subsistence for travelers such as per diem allowances; and incidental travel expenses such as baggage transfer and telephone expense; and documents for travel with fund codes (A) and standard document number.	D, M, N, Q, 2A, 2B, 2C, 3V, 3Z, 4M, 4Q, 4S, 4V, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H, 6J, 6K, 6L, 6M, 8A, 8B, 8C, 8E, 8F, 8G, 8J, 8K, 8L, 8M, 8N, 8P, 8Q,
F	TRANSPORTATION OF THINGS, MILITARY AIRLIFT COMMAND--includes the cost of transportation of things as defined for object class 22 when shipment is made via Military Airlift Command.	P, 3X, 4K, 4P 5
G	TRANSPORTATION OF THINGS, COMMERCIAL AIR--includes the cost of transportation of things as defined for object class 22 when shipment is made via commercial air; excludes shipments made via contract hire aircraft (QUICKTRANS).	N/A
H	TRANSPORTATION OF THINGS, MILITARY SEALIFT COMMAND SERVICE--includes the cost of transportation of things as defined for object class 22 when shipment is via MSC.	N/A
J	TRANSPORTATION OF THINGS, INLAND TRANSPORTATION --includes the cost of transportation of things as defined for object class 22 when in-	N/A

TABLE 14

NAVY EXPENSE ELEMENT/FUND CODE  
CROSS-REFERENCE  
(continued)

<u>NAVY CODE</u>	<u>DESCRIPTION</u>	<u>FUND CODE</u>
	land shipment is via rail, truck, or other inland transportation.	
K	TRANSPORTATION OF THINGS, QUICKTRANS --includes the cost of transporta- tion of things as defined for object class 22 when shipment is via commercial contract hire aircraft.	N/A
L	TRANSPORTATION OF THINGS, OTHER-- includes the cost of transporta- tion of things as defined for ob- ject class 22 when shipment is not covered by one of the types of shipment described for expense ele- ment codes F through K.	N/A
M	UTILITIES AND RENTS--includes the cost of heat, light, power, water, gas, electricity, and other utility ser- vices except transportation and com- munication services; includes the cost of rents of land, structures, and equipment (other than transportation equipment); and corresponds to the utilities and rent portions of object class 23.	83, 84, 86, 88, _W
N	COMMUNICATIONS--includes the cost of communications as defined for that portion of object class 23 identi- fied as communications services; in- cludes charges for the transmission of messages from place to place, con- tractual telephone and teletype ser- vice, postage (other than parcel post), rental of post office boxes, and telephone installation charges.	_S
O	SERVICE TRANSFERS, UNFUNDED--this ele- ment of expense will be used to ac- cumulate the unfunded (military per- sonnel services) charges and credits made within the same operating bud-	N/A

TABLE 14

NAVY EXPENSE ELEMENT/FUND CODE  
CROSS-REFERENCE  
(continued)

<u>NAVY CODE</u>	<u>DESCRIPTION</u>	<u>FUND CODE</u>
	get. Includes charges and credits resulting from functional category transfers, and overhead application of distribution. The net total of this element of expense for the operating budget will be zero. A worksheet should be prepared to insure that the benefitting job orders and expense element code 0 are charged and offset by credits to the applicable job order and expense element code 0. The net result by "expense element" will be zero.	
P	PURCHASED EQUIPMENT MAINTENANCE (Commercial)--includes the cost of purchased maintenance, overhauls, restricted and technical availabilities of ships, overhauls and progressive aircraft rework and repair of equipment, vehicles, and tanks when purchased from commercial sources or organizations outside the Department of Defense.	L, 56, 57, 59, 63, 69, 73, 74, 75, 77, 79, 5J
Q	PURCHASE SERVICES, OTHER--includes the cost of other services as defined for object class 25 except for purchased equipment maintenance as prescribed in expense element code P.	4, K, I, O, U, Y, X, G6, G7, G9, I6, I7, I9, 06, 07, 09, 3N, 3W, 4A, 4B, 4C, 4D, 4G, 4J, 4N, 4W, 5D, 5E, 5F, 5G, 5H, 8
R	AIRCRAFT POL--includes the cost of propulsion petroleum and interrelated additives and lubricants consumed by aircraft in flight operations (excludes POL consumed during maintenance).	7A, 7B, 7C
S	SHIP POL--includes the cost of propulsion petroleum and interrelated	38, 39, 43, 45

TABLE 14

NAVY EXPENSE ELEMENT/FUND CODE  
CROSS-REFERENCE  
(continued)

<u>NAVY CODE</u>	<u>DESCRIPTION</u>	<u>FUND CODE</u>
	additives and lubricants consumed by ships and service craft assigned to ships.	
T	SUPPLIES--includes the cost of all consumable items as defined for object class 26 (also includes aircraft POL consumed during maintenance and the cost of O&M funded end items of equipment having a useful life of less than 1 year) except those included under expense element R, S, and V for fuel and 2 for NSA 7R Cog Aviation Depot Level Repairable (AVDLR) material.	A, B, C, G, H, K, 1, 2, 7, Y6, 2E, 2F, 2G, 2N, 2P, 2W, 3S, 3U, 3Y, 4H, 4L, 4R, 4S, 4T, 4U, 4V, 4Y, 7E, 7F, 7G, 7H, 7J, 7L, 7M, 8X, 9A, 9E, 9M, 9N, 9Q, 9P
U	CIVILIAN PERSONNEL--includes the cost of the services of civilian personnel as defined for object classes 11, 12, and 13; includes personnel compensation, such as regular salaries and wages, additional compensation such as overtime pay, incentive awards, special and miscellaneous payment for personal services such as commissions and fees, payments made to other agencies for services of employees on reimbursable detail; and personal benefits, such as allowances to employees and payments to other funds such as the retirement fund, and benefits for former personnel.	F, 4T, 4X
V	OTHER POL--includes the cost of petroleum, oil, and lubricants used for other than aircraft or ship propulsion, such as fuel used in heating, generating power, making artificial gas, operating powered materials -	9, 4F

TABLE 14

NAVY EXPENSE ELEMENT/FUND CODE  
CROSS-REFERENCE  
(continued)

<u>NAVY CODE</u>	<u>DESCRIPTION</u>	<u>FUND CODE</u>
	handling equipment, laborsaving devices, and service craft assigned to commands and staffs, special combat forces and shore stations.	
W	EQUIPMENT--includes the cost of end-items of equipment defined in object class 31 Equipment (par. 026002) purchased with O&M funds. Includes plant property classes 3 and 4 (Equipment and Industrial Plant Equipment respectively) with a unit cost between \$5,000 and \$14,999.99, and those items costing in excess of \$15,000 which qualify for O&M financing (Navy Stock Account issues or standard items, i.e., items listed in the Management List-Navy, not carried but authorized for local purchase). Also includes minor property with a unit value of less than \$5,000 and other plant property equipment items listed in pars. 036301-4 or 035401-2 excluded from plant property reporting.	E, J, 3B, 3C 3D, 3E, 3F, 3G, 3H, 3J, 3K, 3L, 3M, 3N, 3P, 3Q, 3R, 3X, 3A
X	OTHER EXPENSE--includes the cost of types of resources not otherwise provided for, such as investments and loans, grants, subsidies and contributions, insurance claims and indemnities, interest and dividends, payments in lieu of taxes, incentive awards for military personnel, and other insignificant costs (i.e., costs which do not exceed one-tenth of 1% of the total activity budget, OR \$500, whichever is greater).	N/A



TABLE 14

NAVY EXPENSE ELEMENT/FUND CODE  
CROSS-REFERENCE  
(continued)

<u>NAVY CODE</u>	<u>DESCRIPTION</u>	<u>FUND CODE</u>
Y	PRINTING AND REPRODUCTION--includes the cost of contractual printing and reproduction work (such as work done on printing presses, lithographing, and other duplication), related binding operations, photostating, blueprinting, photography, and microfilming.	_V
Z	SERVICE TRANSFERS, FUNDED--this element of expense will be used to accumulate the funded (other than military personnel services) charges and credits made within the same operating budget; includes charges and credits resulting from functional category transfers, cost center transfers, and overhead applications or distributions. The net total of the element of expense for the operating budget will be zero. A worksheet should be prepared to insure that the benefiting job orders and expense element code Z are charged and offset by credits to the applicable job order and expense element code Z. The net result by "expense element" will be zero.	N/A
2	AVIATION DEPOT LEVEL REPAIRABLES (AVDLR)--includes the cost of all NSA 7R Cog Aviation Depot Level Repairable (AVDLR) material.	9R, 9S, 9T, _3, _0

TABLE 15

The following fund codes will be used for the purpose indicated with Service Designator Code V by Atlantic forces and Service Designator Code R by the Pacific forces:

1. Class 207 Inventory. These fund codes will be used for processing Other Supply Officer Transfers to and from Class 207 ships if the items required are in stock. If, however, procurement action is required, the inter-fund billing resulting from referral of the requisition to a source of supply other than Navy, or the local procurement action will be charged to the accounting data shown:

<u>Fund Code</u>	<u>Cog. Symbol</u>	<u>Appropriation &amp; Subhead</u>	<u>BCN</u>	<u>AAA</u>
CZ	1H	17X4911.2310	14001	00104
DZ	1I	17X4911.2310	15001	00288
GZ	1Q	17X4911.2310	21001	00250
JZ	7E#, 7G#, 7H#, 7N#, 7Z#	N/A	N/A	N/A
KZ	all 5_ and 9_ Cogs except 5R and 9X	17X4911.2310	28001	00367
RZ	1R#, 5R#	N/A	N/A	N/A
UZ**	9X	17X4911.2310	38001	00367
VZ	7R#	N/A	N/A	N/A

\*\* Not applicable to bulk propulsion fuels requisitioned by Class 207 ships.

# Other Supply Officer transfers only.

Note: Mail OSO summaries to FAADCPAC, as applicable.

2. Class 224 Inventory. These fund codes will be used by Class 224 ships and their respective ashore accountable activities (NSC Norfolk and NSC Oakland) to financially account for inventory movement to and from the Class 224 ship and ashore activities. Class 224 ships in the Atlantic fleet will document such movement. Class 224 Pacific fleet ships will utilize Service Designator Code R and Fund Code MZ.

<u>Fund Codes</u>	<u>Appropriation &amp; Subhead</u>	<u>FAN</u>	<u>AAA</u>
LZ	17X4911.2310 OSO Transfer. Send summary to Norfolk for the Atlantic forces	51000	00189
MZ	17X4911.2310 OSO Transfer. Send summary to NSC Oakland for the Pacific forces	51000	00228

TABLE 15 (cont.)

3. Ships Stores and Clothing (except Class 224). This fund code will be used to requisition ships store and clothing store stocks from ashore activities for resale aboard ship.

<u>Fund Code</u>	<u>Appropriation &amp; Subhead</u>	<u>BCN</u>	<u>AAA</u>
NZ	17X4911.2310	21001	00250

OSO Transfer in Cognizance Symbol 1Q. If material is carried in other than Cognizance Symbol 1Q by issuing activity/ship, effect transfer to cognizance symbol 1Q using FIR Code D2 receipt into 1Q prior to OSO transfer. Send OSO summary in Cognizance Symbol 1Q to FAADCLANT or FAADCPAC, as appropriate. Defense Logistics Agency issues will result in a change, via an interfund billing, to the accounting data shown.

4. Subsistence for General Messes Afloat. The following fund code will be used by all general messes afloat to requisition subsistences. Requisitions must cite Service Designator Code R or V in cc 30.

<u>Fund Code</u>	<u>Appropriation &amp; Subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>Functional Account</u>
PZ	17-1453.2241	41118	00031	73170

5. Operation Rations (includes emergency abandon ship and aircraft). The following fund code will be used for requisitioning operational rations (including emergency abandon ship and aircraft). Requisitions must cite a Service Designator Code R or V in cc 30.

<u>Fund Code</u>	<u>Appropriation &amp; Subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>Functional Account</u>
QZ	17-1453.2241	41118	00031	73150

6. Subsistence for Operation Deepfreeze. This fund code will be used on requisitions to procure subsistence items in support of Operation Deepfreeze. This fund code is applicable to the Pacific fleet only. Only requisitions with Service Designator Code R will cite this fund code.

<u>Fund Code</u>	<u>Appropriation &amp; Subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>Functional Account</u>
24	17-1453.2241	41118	00031	99951

7. Navy Fleet Oiler Loads. The following fund code will be used on requisitions submitted to replenish fuel stocks aboard the fleet oilers and those Class 207 ships carrying bulk fuel in the Navy Stock Fund.

<u>Fund Code</u>	<u>Appropriation &amp; Subhead</u>	<u>BCN</u>	<u>AAA</u>
UZ	17X4911.2310	38001	00367

TABLE 16

SUBACTIVITY GROUP CODES NORMALLY USED  
BY THE OPERATING FORCES

The activity group (AG) and subactivity group (SAG) structure is used in programming, budgeting, and accounting for the operations appropriations. The SAG codes are determined and applied at the responsibility center level by the fleet accounting office based upon tables maintained (by activity and fund categories) in the data processing system. At the major claimant level the SAG codes are converted to AG codes by mechanized conversion tables prior to submission to the Responsible Office (CNO). The Subactivity group codes commonly used in the Operating Forces Accounting System are as follows:

<u>SAG Code</u>	<u>Title</u>
BA	Aircraft Flight Operations
BB	Aircraft Flight Operations
BC	Aircraft Flight Operations
BD	Aircraft Flight Operations
BE	Aircraft Flight Operations
BF	Aircraft Flight Operations
BG	Aircraft Flight Operations
BK	Aircraft Flight Operations
BN	Aircraft Operations Maintenance
BP	Aircraft Operations Maintenance
BQ	Aircraft Operations Maintenance
BR	Aircraft Operations Maintenance
BU	Aircraft Flight Operations
BV	Aircraft Operations Maintenance
BW	Aircraft Operations Maintenance
CA	Aviation Consolidated Allowance List (AVCAL)
CC	Temporary Additional Duty (TAD)
CD	Aviation Consolidated Allowance List (AVCAL)
CE	Other Air Operations Support
CJ	Temporary Additional Duty (TAD)
CK	Temporary Additional Duty (TAD)
CL	Temporary Additional Duty (TAD)
CM	Temporary Additional Duty (TAD)
CP	Temporary Additional Duty (TAD)
CQ	Temporary Additional Duty (TAD)
CS	Temporary Additional Duty (TAD)
CT	Temporary Additional Duty (TAD)
DA	Fuel
DB	Utilities
DE	Ship Charter
DF	Repair Parts
DG	Other Operating Target (OPTAR)
DK	Forces Afloat Maintenance Improvement
EB	Command and Administration
EC	Construction Battalions Operations

TABLE 16

SUBACTIVITY GROUP CODES NORMALLY USED  
BY THE OPERATING FORCES  
(continued)

<u>SAG Code</u>	<u>Title</u>
ED	Special Combat Support Forces Operations
EE	Combatant Craft Repair
EH	Command and Administration
EJ	Command and Administration
EL	Command and Administration
ER	Force Support
ET	Command and Administration
E2	Ship Intermediate Level Maintenance
FA	Maintenance and Repair of Real Property
FB	Minor Construction
FC	Operation of Utilities
FL	Morale, Welfare and Recreation
FQ	Base Operations Automated Data Processing Services
FR	Other Base Services
F1	Regular Overhauls
F2	Restricted Availabilities/Technical Availabilities
F8	Undersea Surveillance System
GF	Fleet Electronic Command and Control
GQ	Ships Operations Temporary Additional Duty (TAD)
H5	Atlantic Command Intelligence
JP	Other Telecommunications
JQ	Station Operations
R2	Combat Systems Readiness
W5	Public Affairs

TABLE 17

**FUNCTIONAL/SUBFUNCTIONAL CATEGORIES OF THE  
RESOURCE MANAGEMENT SYSTEM**

A complete list of all functional/subfunctional categories is contained in Navy Comptroller Manual, par. 024601. Functional/subfunctional categories commonly used within the Operating Forces Accounting System are as follows:

<u>Code</u>	<u>Functional/Subfunctional Category</u>
C2	<p>Communications, Operating Forces (COMM OPFORCES)</p> <p>-- includes resources at the larger fixed staffs (e.g., fleet and type commanders). Excludes shore activities (included under subfunctional category code LA), ships, squadrons, and mobile construction battalions. Includes such systems as walkie-talkies, two-way radios, internal communication systems, long distance telephone, teletype services, purchased communications service, etc. Manpower using these systems will not be reported as communications resources unless their primary function is operating or maintaining communications systems, i.e., telephone operators, dispatchers, repairmen, etc. Resources will not be fractioned; only resources predominantly supporting operating forces communications will be reported.</p>
FA	<p>Test Equipment Calibration (TST EQP CALIBRATION) -- Administered by NAVELEX.</p>
FB	<p>Industrial Preparedness (INDUST PREPAREDNESS) -- includes expenses specifically identified and measurable to projects to insure the readiness of industry to meet the future demands in requirements. Included are studies to determine factors limiting production under emergency conditions and methods for correction of these deficiencies through improvement of production processes and development of new or more efficient uses of critical material. Also included are the maintenance, security, lease administration, and inspection of reserve facilities and equipment reserve of machine tools.</p>

TABLE 17 (continued)

<u>Code</u>	<u>Functional/Subfunctional Category</u>
F2	Maintenance of Service Craft and Miscellaneous Vessels (MAINT SV CRAFT/VES'L)--includes expenses of overhaul, major repairs, minor repairs, and recurring or preventive maintenance to miscellaneous ships, service craft, landing craft, boats, and service craft assigned to shore activities (including those assigned to district commands) or to segments of the operating forces.
F3	Maintenance of Construction Battalion Equipment (MAINT CONST BAT'L EQ)--includes expenses of all overhaul, maintenance, and repair of construction battalion vehicular equipment not performed by the battalion and organic maintenance performed by the battalion.
M1	Recurring Maintenance (RECURRING MAINT)--includes expenses specifically identified and measurable to maintenance and repair which can be accomplished within the approval authority of the activity commanding officer as defined in the current series of OPNAVINST P11010.20.
M2	Nonrecurring Maintenance (NONRECURRING MAINT)--includes expenses specifically identified and measurable to maintenance and repair which requires approval at a level above the activity commanding officer. The approval requirements are delineated in the current series of OPNAVINST P11010.20.
N1	Operation of Utilities--includes the expenses for procurement or production and distribution of utilities. These expenses include: <ol style="list-style-type: none"> <li>1. purchased electrical energy;</li> <li>2. operation of electric generating plants and distribution systems;</li> <li>3. purchased steam and hot water;</li> <li>4. operation of heating plants and distribution systems, including fuels;</li> <li>5. purchased water;</li> <li>6. operation of water plants and systems and sewage and waste systems;</li> </ol>

TABLE 17 (continued)

<u>Code</u>	<u>Functional/Subfunctional Category</u>
	<ol style="list-style-type: none"> <li>7. operation of air-conditioning and refrigeration plants;</li> <li>8. other purchased utilities and operation of the utility systems, such as gas distribution systems and organic support.</li> </ol>
R1	Minor Construction--includes expenses specifically identified and measurable to minor construction which can be accomplished within the approval authority of the activity commanding officer as defined in the current series of OPNAVINST P11010.20.
R2	Minor Construction--includes expenses specifically identified and measurable to minor construction which requires approval at a level above the activity commanding officer as defined in the current series of OPNAVINST P11010.20
S2	Navy Exchange--includes pay of military personnel.
S3	Messman Contracts--includes costs specifically identified to shore (field) activities and construction battalion units relative to purchased services in support of mess facilities/operations.
V1	Nontactical Automatic Data Processing Support (NON-TAC ADP SUPPORT)--includes expenses specifically identified to ADP functions for cost applicable to activities whose primary mission is non-ADP related. Includes ADP cost relative to equipment rental/maintenance; software purchases, development and maintenance; salaries; supplies, purchased services and travel. Includes costs associated with specifically designated staffs/commands and units of the operating forces (see note 1)
W2	Worldwide Military Command and Control System (WWMCCS)--includes cost directly associated with nontactical ADP mission operations of WWMCCS.
XE	Individual Material Readiness List Outfitting/ Reoutfitting and Airborne Mine Countermeasures Non-Aviation Depot Level Repairables--includes



TABLE 17 (continued)

<u>Code</u>	<u>Functional/Subfunctional Category</u>
	Individual Material Readiness List (IMRL) outfitting/Reoutfitting (CINCLANTFLT/CINCPACFLT) and Airborne Mine Countermeasures (AMCM) (CINCLANTFLT only) material cost for Navy Stock Account Non-Aviation Depot Level Repairables used by the aviation forces.
XF	Travel, Special Aircraft Charter (TVL SPEC A/C CHARTER)--includes the cost of chartering the total space in a MAC/commercial aircraft, aside from routine MAC travel, in connection with authorized group travel of personnel. Excludes per diem costs.
XG	Temporary Additional Duty (TAD)--includes all per diem, transportation, and other miscellaneous costs relative to authorized travel (other than PCS) of personnel on official business. Includes individual or MAC/commercial chartered group travel. Excludes charter of the total space in the aircraft.
XH	MSC Charter--includes cost of chartering Military Sealift Command ships.
XJ	Repair Parts--includes the cost of Navy Stock Account repair parts carried/consumed by units of the operating forces. Excludes parts consumed/used in repair of other vessels (ROV).
XK	Tender Availability--includes all costs for materials and services provided by a tender, repair ship, or equivalent fleet command in connection with ROV.
XM	Other Flight Training Support Costs (OTHER FLT TRNG SUP COSTS)--includes costs of C-130 replacement crew training provided by the Air Force, simulator training, Antisubmarine Command and Central/Tactical Supply Center, target range costs, and target hull preparation costs.

TABLE 17 (continued)

<u>Code</u>	<u>Functional/Subfunctional Category</u>
XN	Research, Development, Test and Evaluation, Ships (RDT&E SHIPS)--includes all costs specifically identified to the operation and maintenance of RDT&E supported ships assigned to the operating forces.
XP	Drone Operations--includes consumable supplies and fuel used in operation of drones by the operating forces.
XQ	Ship Intermediate Maintenance Contract--includes costs of contracts established for ship intermediate repair services which are determined by the intermediate maintenance coordinator to be beyond the workload capacity of the applicable intermediate maintenance activity.
XR	Organic Maintenance Aircraft (ORGANIC MAINT A/C)--includes supplies, repair parts, and other expenses incurred in organizational maintenance as defined for designator 1 in the Naval Aviation Maintenance Program, OPNAVINST 4790.2, by units of the operating forces.
XS	Intermediate Maintenance, Aircraft (INTER MAINT A/C)--includes supplies, repair parts, and other expenses incurred in intermediate level aircraft maintenance as defined for designator 2 in the Naval Aviation Maintenance Program, OPNAVINST 4790.2.
XT	Hull and structural maintenance and preservation--includes the cost of Navy Stock Account type maintenance material used in hull and structural (facilities) maintenance and preservation exclusive of cleaning supplies.
XY	All Other--includes expenses not covered in other subfunctional categories.
XZ	Reimbursable Costs--includes all expenses billable to another appropriation, allotment, or activity.

TABLE 17 (continued)

<u>Code</u>	<u>Functional/Subfunctional Category</u>
X6	Repair Parts, Non-Aviation Depot Level Repairables--includes the cost of Navy Stock Account Non-Aviation Depot Level Repairables carried/used by units of the operating forces. Excludes repairables used in Repair of Other Vessels (ROV).
X7	Tender Availability, Non-Aviation Depot Level Repairables--includes the cost of the Navy Stock Account Non-Aviation Depot Level Repairables provided by tender, repair ship or equivalent fleet command in connection with Repair of Other Vessels (ROV).
X8	Organic and Intermediate Maintenance of Aircraft, Non-Aviation Depot Level Repairables--includes cost of Navy Stock Account Non-Aviation Depot Level Repairables under the Ships Parts Control Center cognizance used in fleet organic and intermediate level aircraft maintenance.
X9	Aviation Consolidated Allowance List Non-Aviation Depot Level Repairables--includes Aviation Consolidated Allowance List (AVCAL) material cost for Navy Stock Account Non-Aviation Depot Level Repairables stocked for ultimate issue to applicable fleet customer activities/squadrons.

Footnote 1: The policy of not imposing functional costing on shipboard and squadron personnel applies. Automatic Data Processing (ADP), Public Affairs Office (PAO) External, and telecommunication costs will not be accounted and reported by ships, squadrons, and mobile construction battalions performing accounting and reporting in accordance with NAVSO P-3013.

## FINANCIAL MANAGEMENT OF RESOURCES (OPERATING FORCES)

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