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TM 14-701

WAR DEPARTMENT TECHNICAL MANUAL

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FISCAL ACCOUNTING

for

OPERATING AGENCIES

WAR DEPARTMENT

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FISCAL ACCOUNTING
for
OPERATING AGENCIES



WAR DEPARTMENT

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TM 14-701, Fiscal Accounting for Operating Agencies, is published for the information, guidance, and compliance of all concerned.

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BY ORDER OF THE SECRETARY OF WAR:

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Major General
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Chief of Staff

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FOREWORD

Changes to this manual will be supplied on a page basis and will be published as required. As change pages are received, they will be inserted in their proper places and the replaced pages destroyed.

Each page of the manual bears a date in its upper inside corner. This date is the date of the publication. Pages which represent changes will carry the date of the change and the number of the change. For example, "C 1 (date)," "C 2 (date)," etc.

Except in the appendixes, in which paragraphs are numbered beginning with 1 in each appendix, the paragraphs are numbered consecutively throughout the manual. Paragraphs carrying decimal suffixes indicate material added by changes; for example, a paragraph numbered 12.1 represents the first main paragraph following paragraph 12.

Pages are numbered consecutively throughout the manual. If new pages are added within the manual, the added pages will carry alphabetical suffixes—"A," "B," "C," etc. For example, if a new page is added between 11 and 12, the page will be numbered 11A. A second additional page in the same place will be numbered 11B, etc.

Requisitions for all WD FD forms referred to herein will be submitted to the Office of Fiscal Director, ASF, Attn. Office Service Branch, Administrative Division, Room 5E 483, The Pentagon, Washington 25, D. C.

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CHAPTER I

GENERAL

1. Purpose

This manual has been developed for the purpose of obtaining substantial uniformity in the recording and reporting of accounting transactions involved in the operations of War Department operating agencies; facilitating adequate control over the use of appropriated funds made available for the requirements of operating agencies; and providing for such current and historical accounting records and reports pertaining to appropriated funds as will meet the internal requirements of operating agencies, and of higher authority within and without the War Department on a basis consistent with accepted accounting standards and the economical employment of accounting personnel and facilities.

2. Applicability

a. The provisions of this manual are applicable to all operating agencies of the War Department within the continental United States which receive allocations of appropriated funds from the Budget Officer for the War Department or suballocations of appropriated funds from other operating agencies.

b. In cases where a particular fiscal activity provided for herein is not involved in the operations of an operating agency, the accounting records and procedures relating thereto will not be established. The headquarters of service commands, for example, will be primarily concerned with the provision of administrative allotments to cover month to month administrative and operating costs at field installations under their jurisdiction. Accordingly, the provisions of the manual pertaining to the issuance of and accounting for procurement allotments and open allotments will have little, if any, application to fiscal activities for which the headquarters of a service command is responsible.

c. The provisions of the manual are not applicable to operations outside the continental United States except as may be—

(1) Specifically directed by competent authority within the War Department having jurisdiction over such operations.

(2) Specifically directed by theater commanders or other competent authority outside the continental United States with respect to such operations.

3. Dual Capacity of Operating Agencies

The provisions of this manual are concerned primarily with accounting and reporting requirements at the operating agency level, involving the receipt of allocations and suballocations and the issuance of suballocations, procurement allotments, and administrative allotments. In addition, however, operating agencies also may function in a capacity similar to or identical with that of a field installation such, for example, as in the incurring of obligations and expenditures against an administrative allotment pertaining to the pay rolls and other administrative costs involved in the functioning of the operating agency headquarters; or in recording obligations and expenditures incurred against a procurement allotment in instances where the operating agency headquarters not only makes the basic decisions as to what should be procured under a procurement program, but also implements some or all of those decisions by actual negotiation of related contracts or purchase orders. As another example, operating agencies also may issue suballotments and obligation authorities or cite funds on requisitions. To the extent of any such fiscal activities the operating agency will be deemed to be acting in the capacity of a field installation and will comply with the applicable provisions of TM 14-702.

4. Terminology and Definitions

The technical terminology used in the manual, such as "operating agency," "allocation," "allotment," etc., and the definitions applicable thereto, are as set forth in chapter 1, TM 14-700, to which reference is hereby made.

5. Extent of Accounting Records and Reports Prescribed Herein

The accounting records and procedures prescribed herein together with the records and procedures prescribed in TM 14-702 constitute a unified fiscal accounting system for the Military Establishment which is consistent with the requirements of Executive Order No. 8512 and regulations issued thereunder. Such records and procedures as are prescribed in this manual will constitute for operating agencies the basic accounting control of appropriated funds. No other accounts will be maintained and no other reports will be received or prepared serving the same purpose. However, each major command (Army Air Forces, Army Ground Forces, or Army Service Forces) is authorized to maintain such additional records as may be desired for management purposes. The provisions of this paragraph do not preclude the maintenance of these records or of such other records or the compilation of such other reports as may be required in connection with the preparation or submission of budget estimates, the accumulation of cost data, the recording and reporting of international aid transactions or the furnishing of graphic reports and charts or other comparable reports, either at headquarters or field installations, designed primarily for internal administrative or control purposes.

6. Use of Mechanical Equipment

a. The accounting and reporting procedures and forms provided herein and the instructions pertaining thereto contemplate manual operation. This does not preclude the use of bookkeeping machines if the volume of transactions is such as to warrant this type of operation. Any duplication between manual and bookkeeping machine records will be eliminated.

b. For the acquisition of new or additional bookkeeping machine equipment for fiscal operations covered in the manual, prior approval is required as follows:

(1) In respect to the proposed acquisition of equipment, there will be obtained appropriate administrative approval from the major command having jurisdiction (Army Air Forces, Army Ground Forces, or Army Service Forces), or in case of a delegation of such approval authority, from the appropriate subordinate command to which it has been delegated.

(2) In respect to the proposed mechanical

accounting system, it will be ascertained if the system has the approval of the Office of Fiscal Director, Army Service Forces.

c. The volume of accounting transactions contemplated by the procedures covered in this manual will not be such as to warrant the use of electric punched card equipment, either for the maintenance of the prescribed accounts or for the preparation of the prescribed reports. Accordingly, this type of mechanical accounting equipment is not authorized for use by operating agencies with respect to these operations, except in case the equipment is available for other purposes within the operating agency and can be used incidentally for fiscal operations at a saving in the cost of such fiscal operations and without any increase in the cost of the other operations for which the equipment is primarily used.

7. Cut-off Dates

Where reference is made herein to an accounting period, or where reports or other information are required to be compiled for a definite period, all accounting documents pertaining to the transactions of that period which are available at the end of that period will be included, and no cut-off date will be established which will occasion the omission of any such available and applicable documents for any transactions prior to the end of the period. This applies not only to the posting media applicable to the accounting records and the fiscal reports required to be compiled by the operating agency, but also to the related accounting records maintained by field installations and the periodic reports compiled therefrom.

8. Ledger Accounts Required

The accounting procedures comprising this manual contemplate the maintenance by the operating agency of general ledger accounts at appropriation, subappropriation and project account levels and on the double entry principle of bookkeeping; and of subsidiary station ledger accounts at appropriation, subappropriation and project account levels supporting those accounting transactions recorded in the general ledger which involve delegation of related accounting responsibility to fiscal officers at field installations. In addition, the general ledger and station ledger accounts maintained by operating agencies will be supported and supplied

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maintained by the system of accounting records required to be maintained by field installations under the provisions of TM 14-702, and will be correlated therewith by means of monthly reports prepared from the accounts of field installations and flowing to the operating agencies concerned. A description of the general ledger and station ledger accounts, and the transactions and procedures involved in their maintenance are included herein as chapter 2.

9. Accounting Documents Involved

a. The accounting documents involved in the maintenance of the general ledger and station ledger accounts are as follows:

- (1) Advice of Allocation or Withdrawal (WDSBU Form 110).
- (2) Advice of Suballocation (WD FD Form 401).
- (3) Procurement Allotment (WD FD Form 402).
- (4) Administrative Allotment (WD FD Form 403).
- (5) Journal Voucher (Standard Form 1017-G).

b. The underlying purpose and use of these accounting documents are referred to in chapter 2 and are developed in further detail in chapters 3 to 7, inclusive, and in appendixes I, II, IV, and V.

10. Accounting Forms Involved

a. In addition to the journal voucher form referred to in the preceding paragraph, the accounting forms required for operation of the accounting procedures prescribed herein are as follows:

- (1) General Ledger (Standard Form 1014).
- (2) Station Ledger (six column form) (WD FD Form 462) or Station Ledger (nine column form) (WD FD Form 461).
- (3) Register (WD FD Form 411) (for use in connection with procurement allotments and administrative allotments issued, if the volume of such transactions is sufficiently large).

b. The purpose and use of the foregoing accounting forms are indicated in chapter 2 and in appendixes VI, VII, and VIII.

11. Alternative Procedures Prescribed

In respect to certain accounting and reporting procedures prescribed herein, alternative methods and/or forms are provided. For example,

either of two forms of the station ledger may be used and either of two forms of the monthly report on the status of suballocations is authorized except for direct submission to the Budget Officer for the War Department. Consistent with such authority as may be delegated by the headquarters of the major commands (Army Air Forces, Army Ground Forces, and Army Service Forces) each operating agency will adopt such of the alternative forms and procedures provided herein as best meet its own operating requirements.

12. Outline of Fiscal Concepts

Following is an outline of the fiscal concepts intended to be implemented or furthered by the accounting and reporting procedures prescribed in this manual:

a. The fiscal officer for an operating agency is the accountable officer with respect to allocations made available to the operating agency by the Budget Officer for the War Department and suballocations made available to the operating agency by other operating agencies.

b. To the extent provided in paragraph 13 hereof, the fiscal officer for an operating agency may suballocate funds received by the operating agency as may be necessary to cover a delegation of prime procurement responsibility or prime administrative responsibility made by proper authority to a parallel or subordinate echelon of command.

(1) Prime procurement responsibility, as used in this connection, shall be deemed to constitute basic responsibility for determining such matters as the exact nature of materials, supplies, facilities or construction required to be procured under an approved procurement program, the specifications thereof, the field installations to be involved in placing and administering contracts, the delivery schedules which are to be required, and any other factors which must be the subject of initial decisions in planning for the procurement and preliminary to its actual accomplishment. This responsibility is not intended to include the implementation of such basic determinations by way of negotiation of ensuing contracts or purchase orders or the initiation of manufacturing or force account actions.

(2) As used herein, the term "prime administrative responsibility" means responsibility for determining the propriety and scope of ac-

tivities at field installations of an operating agency and for authorizing such field operations to be accomplished except in respect to construction on force account or direct manufacturing operations by the installations. The term is intended to include responsibility for determining the amounts and categories of funds required by particular field installations for operating and administrative expenses, but not the responsibility for actual incurrence of obligations and expenditures connected with such expenses.

c. Based on the general ledger and station ledger accounts maintained by the fiscal officer for an operating agency, and the related monthly reports received from fiscal officers for field installations covering the status of procurement allotments and administrative allotments, the fiscal officer for the operating agency will compile such fiscal reports as may be required for internal administrative purposes and for submission to other operating agencies, the Budget Officer for the War Department and other authority.

13. Principles of Funds Distribution

a. With respect to delegations of prime procurement responsibility and/or prime administrative responsibility as defined in paragraph 12b, distributions of covering funds will be made by suballocation only, as follows:

(1) From one major command to another major command, as from the Commanding General, Army Service Forces, to the Commanding General, Army Air Forces.

(2) Within a major command from a higher to a lower level of command, as from the Commanding General, Army Service Forces, to the commanding general of a service command or the chief of a technical service, or as from the Commanding General, Continental Air Forces, to the commanding general of a numbered Air Forces command.

b. Except as provided in *a* above, suballocations will not be made. Should it become necessary for an operating agency at a subordinate command level within one major command to furnish funds to an operating agency of another major command, arrangements will be made to have the funds withheld from the former oper-

ating agency, or withdrawn by decreasing allocation advice, and transferred by suballocation from the headquarters of the one major command to the headquarters of the other major command for further suballocation to the recipient operating agency. For example, under this procedure funds would be withdrawn by the Commanding General, Army Service Forces, from the Quartermaster General and transferred by suballocation to the Commanding General, Army Air Forces, for further suballocation to the Air Technical Service Command.

c. The provisions of *a* and *b* above should not be construed as prohibiting or in any way affecting the requirements for funds distribution by allotment or suballotment or the use of obligation authorities and fund citations between operating agencies of the same major command and between field installations regardless of major command(s) involved, as is appropriate in accordance with principles more fully developed in the succeeding chapters of this manual and in TM 14-702.

14. Subsequent Revisions

As experience is gained with the provisions of this manual possibilities for improvement in certain of the procedures and/or forms undoubtedly will be developed. As such possibilities become evident, suggestions or recommendations relating thereto should be submitted to the Office of the Fiscal Director, Army Service Forces. On the basis of such suggestions, recommendations or other factors, changes in the provisions of the manual will be published and supplied on a page basis. It is emphasized that except in accordance with such amendments as may be published from time to time, no deviations from the provisions of the manual are authorized and, except pursuant to instructions received from headquarters of the major command concerned (Army Air Forces, Army Ground Forces or Army Service Forces), no substitutions are authorized for any of the optional procedures and/or forms provided herein which are used by an operating agency pursuant to express instructions from such major command headquarters.

CHAPTER 2

LEDGER ACCOUNTS REQUIRED

15. General Ledger

The following general ledger accounts will be maintained by each operating agency to the extent that it is responsible for accounting transactions applicable to the prescribed account classifications. If, for example, an operating agency does not receive allocations from the Budget Officer for the War Department, the account "Allocations received" obviously will not be maintained. A separate set of general ledger accounts will be maintained for each fiscal year involved by source of funds, that is, by office from which the allocations and/or suballocations are received.

- a. Debit balance accounts:
 - Allocations received.
 - Suballocations received.
- b. Credit balance accounts:
 - Suballocations issued.
 - Procurement allotments issued.
 - Administrative allotments issued.
 - Open allotments authorized.
 - Special reserves.
 - Undistributed funds.

16. Station Ledger

a. In addition to the foregoing general ledger accounts, individual station ledgers will be maintained comprising groups of subsidiary accounts, as follows:

- (1) By project account classifications of the total of procurement allotments issued.
- (2) By project account classifications of the total of administrative allotments issued.
- (3) By individual open allotment accounts authorized.

b. Alternative forms are provided for use as station ledgers with provision for the following accounting information:

(1) Station Ledger (six column form) (WD FD Form 462).

- (a) Net allotments issued:
 - Outstanding.
 - Completed.
- (b) Gross accountability.

(2) Station Ledger (nine column form) (WD FD Form 461).

- (a) Net allotments issued:
 - Outstanding.
 - Completed.

- (b) Commitments authorized.
- (c) Obligations incurred.
- (d) Expenditures.
- (e) Balance.

c. The station ledger accounts, segregated as to the different types of allotments, will serve the following purposes:

(1) The separate groups of station ledger accounts will respectively support the general ledger accounts, "Procurement allotments issued," "Administrative allotments issued," and "Open allotments authorized."

(2) For procurement and administrative allotments the subsidiary accounts, by individual station, will serve to identify the several stations with which the operating agency is involved with respect to accounting transactions on uncompleted allotments, the categories and account classifications applicable to each station under which accounting transactions should be recorded, and the maximum money amounts applicable to each of such categories and account classifications on uncompleted allotments.

(3) If the Station Ledger (nine column form) (WD FD Form 461) is used, these subsidiary accounts will provide the means for accumulating the monthly totals of all allotment transactions for each station applicable to each project account classification, including such information relating to completed allotments.

(4) Use of the nine column station ledger form will also permit establishment of a control ledger for accumulation of the totals of allotment transactions for all stations applicable to each project account classification. Such a control will provide the necessary information on allotments made, commitments authorized (where applicable), obligations incurred (or subsequent adjustments to obligations if prior fiscal year funds are involved) and expenditures

as required for the preparation of reports on the status of funds (WD FD Forms 405, 406, 407, and/or 400).

d. Further explanation of the station ledger and facsimiles of the two forms are included in appendix VIII.

e. The succeeding paragraphs in this chapter outline the purpose and operation of the respective general ledger accounts; their relationship with the subsidiary accounts in the station ledger; and the posting media from which the general ledger and station ledger accounts are compiled.

17. Allocations Received

a. PURPOSE. This is a debit balance account reflecting the net total of allocations made available to the operating agency by the Budget Officer for the War Department.

b. NUMBER OF LEDGER ACCOUNTS. One for each project account under each appropriation cited on the allocations received.

c. POSTING MEDIA. Advice of Allocation or Withdrawal (WDSBU Form 110) received from the Budget Officer for the War Department.

d. GENERAL LEDGER ENTRIES.

Charge: Allocations received (entry for each project account under each appropriation involved).

Credit: Undistributed funds (entry for each project account under each appropriation involved).

Entries reflecting reductions in allocations, through withdrawals by the Budget Officer for the War Department, will be the reverse of the above.

e. STATION LEDGER ENTRIES. None with respect to the account, "Allocations received."

f. SUPPORTING DATA. (1) File of allocation advices (WDSBU Form 110) maintained in numerical sequence.

(2) Monthly report from the Fiscal Director, ASF, showing detail of allocation advices issued by the Budget Officer for the War Department as compiled from copies of such advices furnished directly to the Fiscal Director, ASF, by the Budget Officer for the War Department.

18. Suballocations Received

a. PURPOSE. This is a debit balance account reflecting the net total of suballocations made

available to the operating agency by other operating agencies.

b. NUMBER OF LEDGER ACCOUNTS. One for each project account under each appropriation cited on the suballocations received.

c. POSTING MEDIA. Advice of Suballocation (WD FD Form 401) received from other operating agencies.

d. GENERAL LEDGER ENTRIES.

Charge: Suballocations received (entry for each project account under each appropriation involved).

Credit: Undistributed funds (entry for each project account under each appropriation involved).

Entries reflecting reductions in suballocations, through withdrawals by the operating agencies from which originally received, will be the reverse of the above.

e. STATION LEDGER ENTRIES. None with respect to the account, "Suballocations received."

f. SUPPORTING DATA. (1) File of suballocation advices (WD FD Form 401), maintained in numerical sequence.

(2) Monthly report from the Fiscal Director, ASF, showing detail of suballocation advices issued to each operating agency by other operating agencies as compiled from copies of such advices when the applicable procedures require copies of these documents to be furnished directly to the Fiscal Director, ASF, by the issuing operating agencies.

19. Suballocations Issued

a. PURPOSE. This is a credit balance account reflecting the net total of suballocations issued by the operating agency to other operating agencies.

b. NUMBER OF LEDGER ACCOUNTS. One for each project account under each appropriation cited on the suballocations issued.

c. POSTING MEDIA. Advice of Suballocation (WD FD Form 401) as issued to other operating agencies.

d. GENERAL LEDGER ENTRIES.

Charge: Undistributed funds (entry for each project account under each appropriation involved).

Credit: Suballocations issued (entry for each project account under each appropriation involved).

Entries reflecting reductions in suballocations issued, through withdrawals by the issuing op-

ing agency, will be the reverse of the above.

e. STATION LEDGER ENTRIES. None with respect to the account, "Suballocations issued."

f. SUPPORTING DATA. (1) File of suballocation advices (WD FD Form 401) maintained in numerical sequence.

(2) Monthly report from the Fiscal Director, ASF, showing detail of suballocation advices issued by each operating agency to other operating agencies as compiled from copies of such advices when the applicable procedures require copies of these documents to be furnished directly to the Fiscal Director, ASF, by the issuing operating agencies.

20. Procurement Allotments Issued

a. PURPOSE. This is a credit balance account reflecting the net total of procurement allotments issued by the operating agency. If procurement allotments are issued in amounts equivalent to procurement directives, this general ledger account will represent the total commitments against allocated funds received by the operating agency with respect to the procurement program authorized to be implemented by contract, purchase order, force account, manufacture in government-owned establishment or interservice procurement.

b. NUMBER OF LEDGER ACCOUNTS. One for each project account under each appropriation as cited on the respective procurement allotments issued to field installations.

c. POSTING MEDIA. (1) Procurement Allotment (WD FD Form 402) as issued to field installations, or

(2) If the volume of procurement allotments is large, they may be sorted daily by receiving station number and by account classification thereunder and recorded in that sequence in a register. Totals for each account classification may be recapitulated and used as the posting media to the general ledger accounts.

d. GENERAL LEDGER ENTRIES.

Charge: Undistributed funds (entry for each project account under each appropriation involved).

Credit: Procurement allotments issued (entry for each project account under each appropriation involved).

Entries reflecting reductions in previously issued procurement allotments will be the reverse of the above if posted separately. However, if these reduction transactions are recorded in the

register with the issue or increase transactions, the net totals will be posted to the general ledger.

e. STATION LEDGER ENTRIES. (1) Posting media:

(a) Procurement Allotment (WD FD Form 402) as issued to field installations.

(b) If the volume of procurement allotments is large, they may be sorted daily by account classification under each station to which issued and recorded in that sequence in a register. Account classification totals applicable to each receiving station may be determined from the listings in the register and used as the posting media for the station ledger accounts.

(2) Postings will be made in the appropriate ledger account sheets applicable to the respective receiving stations involved. Issue or increase transactions will be recorded in the column of the station ledger headed "Net allotments issued—outstanding." Decrease transactions, if not netted in register totals, will be recorded as deduct items in the same column.

(3) Allotments which have been reported by field installations as being completed as to expenditure will be adjusted to the expenditure amounts by means of a withdrawal advice on WD FD Form 402 for the excess of the outstanding allotment over the expenditures thereunder. Thereafter, the amount of the adjusted allotment will be transferred from the "Net allotments issued—outstanding" column to the "Net allotments issued—completed" column.

f. SUPPORTING DATA. (1) File of procurement allotments (WD FD Form 402) maintained in numerical sequence.

(2) Register of procurement allotments issued, if maintained.

(3) Monthly trial balances of station ledger accounts covering procurement allotments issued.

21. Administrative Allotments Issued

a. PURPOSE. This is a credit balance account reflecting the net total of administrative allotments, to cover estimated administrative operating expenses, issued to field installations for specified periods of time, in amounts and under account classifications as determined by the fiscal officer for the issuing operating agency.

b. NUMBER OF LEDGER ACCOUNTS. One for each project account under each appropriation

as cited on the administrative allotments issued to field installations.

c. **POSTING MEDIA.** (1) Administrative Allotment (WD FD Form 403) as issued to field installations, or

(2) If the volume of administrative allotments is large, they may be sorted daily by receiving station number and by account classification thereunder and recorded in that sequence in a register. Totals for each account classification may be recapitulated and used as the posting media to the general ledger accounts.

d. **GENERAL LEDGER ENTRIES.**

Charge: Undistributed funds (entry for each project account under each appropriation involved).

Credit: Administrative allotments issued (entry for each project account under each appropriation involved).

Entries reflecting reductions in previously issued administrative allotments, resulting from withdrawals by the issuing operating agency, will be the reverse of the above if posted separately. However, if the volume of administrative allotments is sufficiently large to warrant recording in a register, the reduction transactions may be included with the issue or increase transactions in the register and the net totals posted to the general ledger.

e. **STATION LEDGER ENTRIES.** (1) Posting media:

(a) Administrative Allotment (WD FD Form 403) as issued to field installations.

(b) If the volume of administrative allotments is large, they may be sorted daily by account classification under each station to which issued and recorded in that sequence in a register. Account classification totals applicable to each receiving station may be determined from the listings in the register and used as the posting media for the station ledger accounts.

(2) Postings will be made in the appropriate ledger account sheets applicable to the respective receiving stations involved. Issue or increase transactions will be recorded in the column of the station ledger headed "Net allotments issued—outstanding." Decrease transactions, if not netted in register totals, will be recorded as deduct items in the same column.

(3) Allotments which have been reported by field installations as being completed as to ex-

penditure will be adjusted to the expenditure amounts by means of a withdrawal advice WD FD Form 403 for the excess of the outstanding allotment over the expenditures thereunder. Thereafter, the amount of the adjusted allotment will be transferred from the "Net allotments issued—outstanding" column to the "Net allotments issued—completed" column.

f. **SUPPORTING DATA.** (1) File of administrative allotments (WD FD Form 403) maintained in numerical sequence.

(2) Register of administrative allotments issued, if maintained.

(3) Monthly trial balances of station ledger accounts covering administrative allotments issued.

22. Open Allotments Authorized

a. **PURPOSE.** This is a credit balance account reflecting the estimated total of open allotments required to cover obligations and expenditures to be incurred thereunder during the accounting period covered by the related allocated or suballocated funds received. This general ledger account may be construed to represent the approximate commitment against allocated and suballocated funds received by the operating agency with respect to the types of obligations and expenditures authorized for incurrence against the approved open allotment account classifications.

b. **NUMBER OF LEDGER ACCOUNTS.** One for each project account classification under each appropriation applicable to open allotment accounts approved by the Budget Officer for the War Department.

c. **POSTING MEDIA.** Journal Voucher (Standard Form 1017-G) supported by reference to the specific approval received from the Budget Officer for the War Department to establish the open allotment account and by data setting forth the basis on which the open allotment amount was computed for the period covered.

d. **GENERAL LEDGER ENTRIES.**

Charge: Undistributed funds (entry for each project account under each appropriation involved).

Credit: Open allotments authorized (entry for each project account classification under each appropriation involved).

Entries reflecting reductions in previously established open allotment account amounts, due

45
a decrease in open allotments, will be the reverse of the station ledger account of the station allotment issued—completed

a decrease in open allotment account requirements, will be the reverse of the above.

e. STATION LEDGER ENTRIES. (1) Issue or increase transactions will be recorded in the column of the station ledger headed "Net allotments issued—outstanding." Decreases in open allotment account requirements will be recorded as deduct items in the same column.

(2) Posting media: Journal Voucher (Standard Form 1017-G).

f. SUPPORTING DATA. (1) File of journal vouchers (Standard Form 1017-G) and the supporting data thereto maintained in numerical sequence.

(2) Monthly trial balance of station ledger accounts covering each open allotment account authorized.

23. Special Reserves

a. PURPOSE. This is a credit balance account reflecting the amount of funds allocated or suballocated to an operating agency which the operating agency has determined should be reserved for some specific or contingent future purpose. Special reserves may be established in anticipation of withdrawals of allocated funds to be made by the Budget Officer for the War Department, or withdrawals of suballocated funds to be made by other operating agencies, due to reduced procurement or administrative programs; or in recognition of unrequired savings accruing to the operating agency as a result of contract renegotiations or as a result of contract terminations or cut-backs; or in anticipation of the funding to be required for revised or added procurement requirements having a potential precedence or urgency over procurement requirements comprising the current procurement programs; or for other similar potentialities as may be administratively determined by the fiscal officer for the operating agency concerned.

b. NUMBER OF LEDGER ACCOUNTS. One for each special reserve established (by project account) under each appropriation involved.

c. POSTING MEDIA. Journal Voucher (Standard Form 1017-G) supported by data setting forth the purpose of the special reserve and the basis on which the amount thereof was computed for the period covered.

d. GENERAL LEDGER ENTRIES.

Charge: Undistributed funds (entry for

each project under each appropriation involved).

Credit: Special reserves (entry for each special reserve (by project account) under each appropriation involved).

Entries reflecting reductions in previously established special reserve accounts, due to discontinuance of or a decrease in special reserve requirements, will be the reverse of the above.

e. STATION LEDGER ENTRIES. None with respect to the account, "Special reserves."

f. SUPPORTING DATA. File of journal vouchers (Standard Form 1017-G) and the supporting data thereto maintained in numerical sequence.

24. Undistributed Funds

a. PURPOSE. This is a credit balance clearing account reflecting the balance of funds which have been allocated or suballocated to the operating agency which—

(1) Has not been earmarked for any of the purposes or requirements to which the remaining credit balance accounts in the general ledger are applicable.

(2) Currently remains available for additional earmarking to any of such purposes or requirements as may be administratively determined.

b. NUMBER OF LEDGER ACCOUNTS. One for each project account under each appropriation cited on the allocations and suballocations received by the operating agency.

c. POSTING MEDIA. All accounting transactions affecting the remaining debit balance and credit balance accounts in the general ledger are cleared through the undistributed funds account. Accordingly, the posting media affecting this account have previously been set forth in detail under subparagraphs *c* of paragraphs 17 to 23, inclusive.

d. GENERAL LEDGER ENTRIES. For the reason stated in *c* above, the potential general ledger entries affecting this account will be as set forth under subparagraphs *d* of paragraphs 17 to 23, inclusive.

e. STATION LEDGER ENTRIES. None with respect to the account, "Undistributed funds."

f. SUPPORTING DATA. For the reason stated in *c* above, the potential supporting data affecting this account will be as set forth under subparagraphs *f* of paragraphs 17 to 23, inclusive.

CHAPTER 3

PURPOSE AND USE OF ADVICE OF ALLOCATION OR WITHDRAWAL

25. Applicability and Purpose

a. Advice of Allocation or Withdrawal (WDSBU Form 110) a facsimile of which is shown in figure 1, is prescribed for use by the Budget Officer for the War Department and by the receiving operating agency on the basis outlined in this chapter.

b. Purpose of the allocation advice is to provide a formal medium whereby all, or a part of, an apportionment from an appropriation, made by the Bureau of the Budget to the War Department, may be made available by the Budget Officer for the War Department to major commands (such as Army Air Forces, Army Service Forces, and Army Ground Forces) for administration by the latter.

26. Budget Officer for the War Department

Basic responsibilities of the Budget Officer for the War Department with respect to the issuance of an advice of allocation are as follows:

a. Determine the necessity for and propriety of proposed allocations usually on the basis of a request submitted by the operating agency; compatibility with the approved budget program; and other considerations.

b. Determine limitations as to amounts, appropriations and subappropriations, project accounts when deemed necessary, and such other limitations as may be appropriate under the circumstances.

c. Prepare and sign Advice of Allocation or Withdrawal (WDSBU Form 110) issuing the original to the operating agency and a copy to the Central Accounts Branch of the Office of the Fiscal Director, ASF.

27. Receiving Operating Agency

Basic responsibilities of the operating agency with respect to the receipt and use of an advice of allocation are as follows:

a. Review for agreement between the underlying request for allocation and the amount actually allocated.

b. Determine and give effect to any adjustments in the procurement and administrative budget program of the operating agency necessitated by differences in amount, prescribed limitations or other factors disclosed by the review referred to in *a* above.

c. Use as a posting medium to the general ledger accounts as outlined in paragraph 17, thereafter retaining the allocation advice in the files as supporting data to the ledger accounts and for future reference purposes.

d. Compile and submit monthly reports to the Budget Officer for the War Department and the Fiscal Director, ASF, on the status of the allocation(s) received and on the basis of the instructions contained in chapter 9 and the appendixes.

28. Fiscal Concepts

Following is an outline of the fiscal concepts underlying the use of Advice of Allocation or Withdrawal (WDSBU Form 110):

a. The Budget Officer for the War Department may issue allocation advices up to the amount, but not in excess of an apportionment of appropriated funds made to the War Department by the Bureau of the Budget, or otherwise properly available to the War Department, such as by way of appropriation reimbursements.

b. Subject to *a* above, allocation advices may not be issued to cover purposes or activities not authorized in the appropriations involved, as may be further limited or restricted in the apportionment advices issued by the Bureau of the Budget.

c. Within the limits of the amounts, appropriations, subappropriations, project accounts or other restrictions stated in an allocation advice, the receiving operating agency may issue suballocation advices, procurement allotments or administrative allotments in furtherance of the budget program authorized by the advice of allocation, as may from time to time be amended.

WAR DEPARTMENT
ADVICE OF ALLOCATION OR WITHDRAWAL

Advice
Number

Washington, D. C. _____

1/ ALLOCATED TO (Increase)
Service Serial No.

2/ WITHDRAWN FROM (Decrease)
Service Serial No.

4/ Funds are hereby allocated to you for your requirements as indicated below.

2/ Funds are hereby withdrawn from those previously allocated to you, as indicated below.

Appropriation Symbol 1101 110000

Appropriation Title _____

[illegible]

25-29973-1600

Figure 1. Advice of Allocation or Withdrawal (WDSBU Form 110).

CHAPTER 4

PURPOSE AND USE OF ADVICE OF SUBALLOCATION

29. Applicability and Purpose

a. Advice of Suballocation (WD FD Form 401) a facsimile of which is shown in figure 2, is prescribed for use by operating agencies of the War Department on the basis outlined in this chapter.

b. Purpose of the suballocation advice is to provide a formal medium whereby one operating agency may delegate responsibility for the administration of allocated or suballocated funds to another operating agency which will exercise prime procurement responsibility or prime administrative responsibility, as defined in paragraph 12b with respect to the funds involved. Suballocations will be issued for this purpose pursuant to the principles outlined in paragraph 13.

30. Issuing Operating Agency

Basic responsibilities of an operating agency with respect to the issuance of an advice of suballocation are as follows:

a. Determine the necessity for the propriety of proposed suballocations, either on the basis of a request submitted by the receiving operating agency, or on the basis of known delegations of prime procurement responsibility or prime administrative responsibility, and on a basis compatible with the approved financial program of the issuing operating agency, and other considerations.

b. Determine limitations as to amounts, appropriations and subappropriations, project accounts when deemed necessary, and such other limitations as may be appropriate under the circumstances.

c. Prepare and sign the Advice of Suballocation (WD FD Form 401) issuing the original to the receiving operating agency and, unless otherwise directed, a copy to the Central Accounts Branch of the Office of the Fiscal Director, ASF.

d. Retain one copy of the suballocation advice to be used as a posting medium in the gen-

eral ledger accounts on the basis outlined in paragraph 19, thereafter to be retained in the files of the fiscal officer for the operating agency as supporting data to the ledger accounts and for future reference purposes.

e. Receive and act upon monthly reports on the status of the suballocation as are required to be submitted by the fiscal officer of the receiving operating agency, and to which further reference is made in chapters 8 and 9 and the appendixes.

31. Receiving Operating Agency

Basic responsibilities of the receiving operating agency with respect to the receipt and use of an advice of suballocation are as follows:

a. Review for agreement between the underlying request for suballocation, or between the financial program theretofore planned, and the amount actually suballocated.

b. Determine and give effect to any adjustments in the planned financial program, for procurement and administrative purposes, necessitated by differences in amount, prescribed limitations, or other factors disclosed by the review (a above).

c. Use as a posting medium to the general ledger accounts as outlined in paragraph 18, thereafter retaining the suballocation advice in the files as supporting data to the ledger accounts and for future reference purposes.

d. Compile and submit monthly reports to the issuing operating agency (and, if specifically instructed, to the Budget Officer for the War Department and the Fiscal Director, ASF) on the status of the suballocation and on the basis of the instructions contained in chapter 9 and the appendixes.

32. Fiscal Concepts

Following is an outline of the fiscal concepts underlying the use of Advice of Suballocation (WD FD Form 401):

a. An operating agency may issue suballoca-

in advices up to the amount, but not in excess of allocations and suballocations of appropriated funds available to the issuing operating agency.

b. Subject to *a* above, suballocation advices may not be issued to cover purposes or activities not authorized in the appropriations involved, as may be further limited or restricted in the covering allocation or suballocation advices received by the issuing operating agency.

c. Within the limits of the amounts, appropriations, subappropriations, project accounts or other restrictions stated in an allocation or

suballocation advice, the receiving operating agency may issue suballocation advices, procurement allotments or administrative allotments in furtherance of the procurement or administrative program authorized by the advice of allocation or suballocation, as may from time to time be amended.

33. Preparation and Distribution of Form

Instructions as to the preparation of Advice of Suballocation (WD FD Form 401) the number of copies involved and the distribution thereof, are included in the manual as appendix I.

CHAPTER 5

PURPOSE AND USE OF PROCUREMENT ALLOTMENT

34. Applicability

a. Procurement Allotment (WD FD Form 402) a facsimile of which is shown in figure 3, is prescribed for use by operating agencies which exercise prime procurement responsibility (par. 12b) with respect to determination of the amount of funds required by field installations under jurisdiction of the operating agency at which projected procurement, construction or manufacturing is to be performed.

b. The provisions of this chapter and the use of the procurement allotment form are not applicable to authorized local or casual procurement involved in normal administrative or operating costs (except direct or indirect manufacturing costs) at headquarters or field installations. Specifically, the procurement allotment form or procedures will not be used by service command headquarters or by other operating agencies in making funds available for service command type activities. The procedures and responsibilities applicable to such local or casual procurement are included in chapter 6.

35. Purpose

Objectives underlying the procurement allotment procedures are:

a. To provide a formal medium whereby an operating agency can make available to field installations, for which it exercises prime procurement responsibility, a portion of the allocated or suballocated funds available to the operating agency in an amount sufficient to cover the estimated obligations to be incurred at such field installations for procurement, construction, and manufacturing.

b. To provide a formal medium which will facilitate integration of procurement requirements with the appropriated fund resources available or required to finance such operations.

c. To insure the accuracy and propriety of account classifications involved in procurement operations.

d. To provide a reference source under which the current status of funds made available to

field installations for obligation may be determined and reported on to higher fiscal authority.

36. Issuing Operating Agency—Fiscal Officer
Basic responsibilities of the fiscal officer of the operating agency with respect to issuance of a procurement allotment are as follows:

a. Determine the necessity for and propriety of the proposed allotment, either on the basis of procurement directives initiated by the supply or requirements division of the operating agency or on the basis of the known or estimated dollar value of the segments of an approved procurement program to be assigned for implementation to purchasing and contracting officers under jurisdiction of the operating agency.

b. Determine limitations as to amounts, appropriations and subappropriations, project accounts, and such other limitations as may be appropriate under the circumstances.

c. Relative to the determinations and limitations in *a* and *b* above, it is recommended, but not required, that procurement directive procedures be provided for in the supply or requirements division of the operating agency, utilizing Procurement Directive (WD FD Form 404) and the applicable procedures and instructions outlined in appendix III. Among other things, such procedures, in conjunction with the accounting procedures prescribed herein, will make it possible for an operating agency to issue and account for procurement allotments on a basis whereunder the amount of outstanding procurement allotments at any time will be equivalent to commitments (as defined in TM 14-700) for procurement purposes against funds available to the operating agency.

d. If procurement allotments are to be issued in amounts equivalent to underlying procurement directives (*c* above) it is recommended that such allotments be issued, subject to the following limitations:

(1) The limiting amount stated in the pro-

ment allotment will be identical with the amount(s) stated in one or more specific underlying procurement directives.

(2) At the option of the fiscal officer for the operating agency, the procurement allotment may cover only one specific procurement directive or several related procurement directives, subject to the provisions of (3) below.

(3) One procurement allotment will not involve more than one appropriation or project account; or more than one procuring field installation; or two or more procurement items or facilities which are separately enumerated in the Army Supply Program or other comparable procurement program.

(4) A subsequent procurement directive issued in a fiscal year covering a category of items or facilities for which a procurement directive previously has been issued to the same field installation in the same fiscal year may, at the option of the fiscal officer for the operating agency, be covered by a procurement allotment issued as an increase under the same allotment serial number as the procurement allotment issued to cover the previous procurement directive.

e. Prepare and sign Procurement Allotment (WD FD Form 402) issuing the original to the receiving field installation. Retain one copy to be used as a posting medium in the general ledger and station ledger accounts on the basis outlined in paragraph 20, thereafter to be retained in the files of the fiscal officer for the operating agency as supporting data to the ledger accounts and for future reference purposes.

f. Receive and act upon monthly reports of obligations and expenditures applicable to procurement allotments as are required to be submitted by the fiscal officer of the receiving field installation at which activity under the allotment is to be implemented, and to which further reference is made in chapter 8.

37. Receiving Field Installation—Fiscal Officer

Basic responsibilities of the fiscal officer at the receiving field installation with respect to the accounting and reporting requirements applicable to procurement allotments are set forth in TM 14-702.

38. Fiscal Concepts

Following is an outline of the fiscal concepts underlying the use of Procurement Allotment

(WD FD Form 402):

a. Obligations properly chargeable to procurement allotments are, substantially, those involved in implementation of an approved procurement program such, for example, as the Army Supply Program, whether by acquisition under purchase order or contract, or by force account such as for construction, or by manufacture in a government-owned establishment, including direct and indirect manufacturing costs. Normal administrative or operating costs of headquarters and field installations, including overhead expenses incident to the administration of a procurement program, are not properly chargeable to procurement allotments even though such administrative, operating, or overhead expenses will include the cost of local or casual procurement pertaining thereto.

b. With respect to determinations as to the requirements for and the issuance of procurement allotments, the fiscal officer for the issuing operating agency has a greater measure of primary responsibility for the propriety of the specific items or categories of procurement to be charged thereto than will be the case with respect to the issuance of administrative allotments. Under this concept, the immediate control of funds available for an authorized procurement program may be said to be substantially effected by the fiscal officer for the issuing operating agency rather than by the fiscal officer for the receiving field installation.

c. The fiscal officer for the receiving field installation acts, in effect, as an agent of the fiscal officer for the issuing operating agency in determining that obligations proposed to be incurred under procurement allotments are consistent with related procurement directives, or comparable instructions, and in maintaining an accounting record of the amount and status of the obligations and expenditures incurred under such allotments.

d. The obligations recorded in the procurement allotment accounts maintained by fiscal officers for the receiving field installations, represent legal obligations against appropriated funds available to the issuing operating agency for procurement purposes.

39. Preparation and Distribution of Form

Instructions as to the preparation of Procurement Allotment (WD FD Form 402), the number of copies involved and the distribution thereof are included in appendix II.

CHAPTER 6

PURPOSE AND USE OF ADMINISTRATIVE ALLOTMENT

40. Applicability

a. Administrative Allotment (WD FD Form 403), a facsimile of which is shown in figure 5, is prescribed for use by operating agencies which exercise prime administrative responsibility, as defined in paragraph 12b with respect to determination of the amount of funds required by field installations under jurisdiction of the operating agency for operating and administrative expenses (other than direct or indirect manufacturing costs).

b. The provisions of this chapter and the use of the administrative allotment form are not applicable with respect to appropriated funds required for procurement under a major procurement program involving the acquisition of materials, supplies, facilities, or construction by contract, purchase order, force account or manufacture at a government-owned establishment. Procedures and responsibilities applicable to such procurement are set forth in chapter 5.

41. Purpose

Objectives underlying the administrative allotment procedures are:

a. To provide a formal medium whereby an operating agency can make available to field installations for which it exercises prime administrative responsibility, a portion of the allocated or suballocated funds available to the operating agency in an amount sufficient to cover the estimated administrative and operating expenses of the field installation.

b. To provide a formal medium which will facilitate integration of administrative and operating expense requirements with the appropriated fund resources available or required to finance such operations.

c. To insure the accuracy and propriety of account classifications involved in administrative and overhead operations.

d. To insure the propriety of, and the maximum economy with respect to administrative overhead operations consistent with military

necessity, availability of appropriated funds and legal requirements or limitations.

e. To provide a reference source under which the current status of funds made available to field installations for obligation may be determined and reported on to higher fiscal authority.

42. Issuing Operating Agency—Fiscal Officer

Basic responsibilities of the fiscal officer of the operating agency with respect to the issuance of an administrative allotment are as follows:

a. Determine the necessity for and propriety of the proposed allotment, either on the basis of a request submitted by the receiving field installation or on the basis of the estimated administrative and operating expense requirements of the field installation, compatible with the approved financial program of the issuing operating agency, and other considerations.

b. Determine limitations as to amounts, appropriations and subappropriations, project accounts and such other limitations as may be appropriate under the circumstances.

c. Prepare and sign the Administrative Allotment (WD FD Form 403) issuing the original to the receiving field installation and retaining a copy to be used as a posting medium in the general ledger and station ledger accounts on the basis outlined in paragraph 21, thereafter to be retained in the files of the fiscal officer for the operating agency as supporting data to the ledger accounts and for future reference purposes.

d. So far as is practicable, insure that only one administrative allotment serial number is established in any fiscal year to cover the same major category of administrative and operating expenses at the same field installation. Quarterly increases or subsequent adjustments during the year should be formalized in an administrative allotment advice bearing the same allotment serial number as the applicable initial allotment for that major category of expense

ded to that instal-
ear.
e. Receive and act
commitments, obligatio
plicable to the administ
required to be subm
the receiving
further
TM

ed to that installation in the current fiscal year.

e. Receive and act upon monthly reports of commitments, obligations and expenditures applicable to the administrative allotment as are required to be submitted by the fiscal officer of the receiving field installation and to which further reference is made in chapter 8 and in TM 14-702.

43. Receiving Field Installation—Fiscal Officer

Basic responsibilities of the fiscal officer at the receiving field installation with respect to the accounting and reporting requirements applicable to administrative allotments are set forth in TM 14-702.

44. Fiscal Concepts

Following is an outline of the fiscal concepts underlying the use of Administrative Allotment (WD FD Form 403):

a. Operations properly financed by administrative allotments are the normal administrative or operating activities of headquarters, field installations, and tactical units. They may involve local or casual procurement, and overhead expenses (except direct or indirect manufacturing costs) incident to the administration of major procurement programs. They do not include costs of such major procurement other than applicable administrative overhead expense.

b. Whereas the immediate control of funds available for an authorized procurement program is substantially effected by the fiscal officer for the responsible operating agency under

procedures prescribed in chapter 5, the control of funds available for administrative and operating expenses is substantially delegated to the fiscal officer of the field installation where such expenses will be incurred. Under this concept, funds are made available to the field installation and determination as to the propriety of specific obligations proposed to be incurred thereunder is a responsibility of the fiscal officer for that installation.

c. Operating agencies without procurement responsibility, such, for example, as the headquarters of service commands, will use the administrative allotment exclusively in financing operations for which they have fiscal responsibility.

d. Commitments against administrative allotments as recorded in the accounts of field installations represent, primarily, a medium for effective administration of funds at the field installation and a source of information to the issuing operating agency as to progress at the installation.

e. The obligations recorded in the administrative allotment accounts maintained by fiscal officers at the receiving installations, represent legal obligations against appropriated funds available to the issuing operating agency applicable to administrative and operating expenses.

45. Preparation and Distribution of Form

Instructions as the preparation of Administrative Allotment (WD FD Form 403) the number of copies involved and the distribution thereof are included in appendix IV.

CHAPTER 7

PURPOSE AND USE OF OPEN ALLOTMENTS

46. Applicability

An open allotment, defined in TM 14-700, is authorized only by the Budget Officer for the War Department, generally upon recommendation of an operating agency which—

(1) Exercises primary supervision over the use and administration of the appropriated funds involved.

(2) Has determined that adequate control of the categories of expenditures to be involved may be obtained without the issuance of formal allotments in limiting amounts to designated field installations.

47. Purpose

Objectives underlying the open allotment procedures are:

a. To provide a medium for advising purchasing and contracting officers, transportation officers, fiscal officers, disbursing officers and other officers who certify and/or pay vouchers, that funds are available under a stated account classification for a stated category of expenditure, and that such category of expenditure will not be charged to a procurement allotment or administrative allotment account.

b. To provide a means of identifying and accounting for the category of expenditure for which an open allotment account symbol is provided, and for which it is not administratively practicable for fiscal officers at field installations to compile accurate records as to specific obligations or to be furnished with copies of paid expenditure vouchers.

c. By means of the accounting information (b above) to provide the fiscal officer of the responsible operating agency with monthly totals of the actual payments made under the expenditure category for which an open allotment account has been authorized, such totals to be used as a medium for determining, on an estimated or formula basis, the total commitments which have been authorized and/or obligations which have been incurred under the expenditure category as of the end of a given

accounting period.

d. To provide a means of accounting for expenditure refunds applicable to allotments which have been completed or closed out, thereby eliminating the necessity for reopening such allotments and rendering formal reports thereon; and to provide a means of accounting for special types of expenditure refunds where it is desirable to credit the collection to an open allotment account rather than to the allotment account originally charged.

48. Responsible Operating Agency—Fiscal Officer

Basic responsibilities of the fiscal officer of an operating agency which exercises primary supervision over the appropriated funds to which an open allotment pertains are as follows:

a. Determine the necessity for, or desirability of, an open allotment designation based on the considerations previously set forth in this chapter. Such determination will include determination as to the appropriation, project account and open allotment account serial number to be involved.

b. Make applications, through proper channels, to the Budget Officer for the War Department for approval of the proposed open allotment account.

c. Upon approval of an open allotment account by the Budget Officer for the War Department, insure that the Office of the Fiscal Director, ASF, Central Accounts Branch, is advised of the appropriation, project account and serial number applicable to the open allotment so that disbursing officers, fiscal officers and other certifying officers concerned may be informed, either through publication in TM 14-700 or otherwise.

d. Establish covering open allotment account in the general ledger of the operating agency on the basis set forth in paragraph 22.

e. Determine (by estimate or formula based on monthly expenditure trends; time lags between incurrence of obligations and final pay-

at thereof; and other considerations) the total commitments authorized and/or obligations incurred as of the end of each accounting period for inclusion in monthly reports on the status of the allocations or suballocations involved to be compiled by the operating agency. In this connection, the Office of the Fiscal Director, ASF, Central Accounts Branch, will furnish each operating agency concerned with a monthly report of the total payments made by disbursing officers against each authorized open allotment.

f. Make adjustments for the amount of collections reported by the Office of the Fiscal Director, ASF, as applicable to the open allotment accounts established for expenditure refunds. This adjustment will be made by charging the account "Open allotments authorized" and crediting the account "Undistributed funds."

49. Responsibility of Other Persons and Agencies

a. Certifying officers, fiscal officers and disbursing officers who certify and/or pay vouchers pertaining to a category of expenditure (or expenditure refund) for which an open allotment has been authorized, will insure that such category of expenditure is charged (or credited) only to the authorized open allotment account; and that a category of expenditure for which an open allotment is not authorized is not charged to an open allotment account.

b. The Office of the Fiscal Director, ASF, through the medium of the Army Regional Accounting Offices and the Central Accounts Branch, will furnish each operating agency concerned with the total of payments made by disbursing officers in the continental United States against each authorized open allotment account, and with the total of collections credited to each open allotment account for expendi-

ture refunds, from the beginning of the fiscal year to the end of the reporting period. Open allotment accounts are not authorized for use or charge by disbursing officers located outside the continental United States.

50. Fiscal Concepts

Following is an outline of the fiscal concepts underlying the open allotment procedures prescribed herein:

a. Open allotment accounts, as established in the general ledger of the responsible operating agency, may be construed to represent the approximate commitment against allocated or suballocated funds received by the operating agency with respect to categories of expenditures to which the open allotment accounts pertain.

b. Obligations against open allotment accounts, determined as in paragraph 48e will be construed to represent the legal obligations against appropriated funds available to the responsible operating agency applicable to the categories of expenditure to which the open allotments pertain.

c. With respect to the function of determining obligations applicable to authorized open allotments in b above, the operating agency will be deemed to be acting in the capacity of a field installation on the basis outlined in paragraph 3.

51. Accounting Classification

Open allotment account serial numbers will be established in the range from 1 to 999, prefixed by the operating agency code applicable for the responsible operating agency during the fiscal year involved, as prescribed in TM 14-700. In addition, the account classification of an open allotment will include the applicable appropriation symbol, project account and object class codes, and the arbitrary station number designation, 99-999.

CHAPTER 8

FISCAL REPORTS TO BE RECEIVED

52. General

a. Following is an outline of the fiscal reports which will be received by an operating agency at the end of each calendar month or other reporting period, to the extent that the operating agency had initiated accounting transactions of the nature involved in the respective reports:

(1) Reports received from other operating agencies:

(*a*) Report on Status of Suballocations—Current Fiscal Year (WD FD Form 406).

(*b*) Report on Status of Funds—Prior Fiscal Year _____ (WD FD Form 407).

(*c*) If a major command, an intermediate Army Air Forces command, or technical service issues suballocations to operating agencies under its jurisdiction, and reports on the status of such suballocations are not required to be submitted directly to the Budget Officer for the War Department, the operating agency issuing the suballocations may require that the following reports be submitted in lieu of those listed in (*a*) and (*b*) above:

1. Report on Status of Suballocations (Project Account Level) (WD FD Form 400) for the current fiscal year.

2. Report on Status of Suballocations (Project Account Level) (WD FD Form 400) for each prior fiscal year involved.

(*d*) Summary of Obligation Adjustments and Program Savings — Current Fiscal Year (WD FD Form 408).

(*e*) Summary of Obligation Adjustments — Prior Fiscal Year _____ (WD FD Form 409).

(*f*) Report on Advance Payments Outstanding (WD FD Form 410).

(2) Reports received from field installations:

(*a*) Report on Status of Allotments (Consolidated) (WD AGO Form 14-121) or, as an alternative,

(*b*) Report on Status of Allotments (Project Account Level) (WD AGO Form 14-120).

(*c*) Report of Obligation Adjustments (WD AGO Form 14-116).

(*d*) Report on Status of Advance Payments (WD AGO Form 14-96).

(3) Reports received from the Office of the Fiscal Director, ASF, Central Accounts Branch:

(*a*) Summary of Net Allocations Received—Current Fiscal Year.

(*b*) Summary of Net Suballocations Received—Current Fiscal Year.

(*c*) Summary of Net Suballocations Issued—Current Fiscal Year.

(*d*) Summary of Expenditures, applicable to:

1. Procurement allotments issued.
2. Administrative allotments issued.
3. Open allotments authorized.

(*e*) Report of Appropriation Reimbursements.

(*f*) Status of Contract Advance Payments.

b. Each of the reports referred to in *a* above, will provide for identification of the operating agency or the field installation by which submitted, the reporting period covered, and the account symbols involved. Unless otherwise provided, each of the reports will be signed by the fiscal officer of the operating agency or the field installation from which received.

53. Reports Received From Other Operating Agencies

The preparation, distribution and purposes of the reports received from other operating agencies (par. 52*a*(1)) are explained in detail in chapter 9 and the appendixes.

54. Reports Received From Field Installations

The preparation, distribution and purposes of the reports received from field installations (par. 52*a*(2)) are explained in TM 14-702.

55. Reports Received From the Office of the Fiscal Director, ASF, Central Accounts Branch

a. The monthly reports furnished by the Of-

of the Fiscal Director
and net suballocations received,
medium suballocations received,
Department whereby the Budget
concerned may insure the
of outstanding
are in

of the Fiscal Director (par. 52a(3)) on net allocations received, net suballocations received and net suballocations issued, are intended as a medium whereby the Budget Officer for the War Department and/or the operating agencies concerned may insure that their respective records of outstanding allocations and/or suballocations are in agreement with the official records maintained by the Office of the Fiscal Director, Central Accounts Branch.

b. The monthly summary reports of expenditures furnished by the Office of the Fiscal Director are intended to serve the following purposes:

(1) To provide the operating agency with a summary of expenditures, by field installation totals, to be used as an independent check on the completeness of related monthly reports received directly from such field installations.

(2) To provide data as to expenditures made against open allotments to be used as a medium for determining the commitment and/or obligation totals applicable to such open allotment accounts for inclusion in monthly reports on the status of allocations, or on the status of suballocations, required to be compiled by the operating agency.

(3) To be used as a reference in connection with such specific reports and studies as may from time to time be required, such as in connection with the preparation of budget estimates, forecasts of expenditure trends, etc.

c. The monthly report on appropriation reimbursements furnished by the Office of the Fiscal Director is intended to serve the following purposes:

(1) To provide the operating agency having primary responsibility for administration of

the appropriation involved with current information as to increments in the appropriation resulting from appropriation reimbursements, for which allocations in equivalent amount may be anticipated from the Budget Officer for the War Department.

(2) To be used as a reference in connection with the preparation of future budget estimates in which appropriation reimbursements for prior periods may be a factor.

d. The monthly report on status of contract advance payments furnished by the Office of the Fiscal Director is intended to serve the following purposes:

(1) To provide the operating agency with a record of individual outstanding advance payments, the recoupments made and the remaining balances thereof as compiled from data submitted by disbursing officers.

(2) To be used as a medium in reconciling the data shown by this report with the related data as to advance payments maintained and reported by field installations under jurisdiction of the operating agency.

56. Other Financial and Statistical Reports

a. Consistent with the provisions of paragraph 5, the requirements of this chapter do not cover, but are not intended to preclude the receipt of such other authorized financial or statistical reports as serve a different purpose from the reports in the preceding paragraphs.

b. Relative to the fiscal reports prescribed in this chapter, operating agencies are not authorized to require submission of variations or modifications of such reports, or additional or different reports intended to serve the same purpose as those prescribed herein.

CHAPTER 9

FISCAL REPORTS TO BE COMPILED

57. General

a. Following is an outline of the fiscal reports which an operating agency is required to prepare at the end of each prescribed reporting period, to the extent that the operating agency is concerned with accounting transactions of the nature involved in the respective reports:

(1) Report on Status of Funds — Current Fiscal Year (WD FD Form 405).

(2) Report on Status of Suballocations — Current Fiscal Year (WD FD Form 406).

(3) Report on Status of Funds—Prior Fiscal Year _____ (WD FD Form 407).

(4) If a major command, an intermediate Army Air Forces command or a technical service issues suballocations to operating agencies under its jurisdiction, and reports on the status of such suballocations are not required to be submitted directly to the Budget Officer for the War Department, the operating agency issuing the suballocations may require that the following reports be submitted in lieu of those listed in (2) and (3) above:

(a) Report on Status of Suballocations (Project Account Level) (WD FD Form 400).

1. Current fiscal year.

2. Each prior fiscal year involved.

(5) Summary of Obligation Adjustments and Program Savings — Current Fiscal Year (WD FD Form 408).

(6) Summary of Obligation Adjustments — Prior Fiscal Year _____ (WD FD Form 409).

(7) Report on Advance Payments Outstanding (WD FD Form 410).

b. Each of the reports in *a* above, will provide for identification of the operating agency by which compiled and submitted, the reporting period covered and the account symbols involved. Each of the reports will be signed by the fiscal officer of the operating agency by which compiled. If the report consists of more than one sheet, only the first sheet need be signed.

c. The categories of account totals or amounts provided for in each of the reports in

a above, and the purposes which such reports are intended to serve, are outlined in paragraphs 58 to 64, inclusive.

58. Report on Status of Funds—Current Fiscal Year (WD FD Form 405)

a. TO WHOM SUBMITTED. (1) Except as provided in (2) below, each operating agency which receives allocations from the Budget Officer for the War Department will submit this report pertaining to the status of such allocations to the Budget Officer for the War Department and the Fiscal Director, ASF.

(2) If an operating agency in (1) above has concluded arrangements whereby operating agencies to which it has suballocated funds will be responsible for the preparation of this report, such operating agencies will submit this report pertaining to the status of the suballocations involved to the Budget Officer for the War Department and the Fiscal Director, ASF. To the extent of these arrangements, the operating agency which issued the suballocations to the reporting operating agencies will be relieved of the responsibility otherwise applicable under the provisions of (1) above, for preparation of this report.

b. REPORTING PERIOD. From 1 July of the current fiscal year to the end of each calendar month in the same fiscal year.

c. COLUMNAR ACCOUNT TOTALS SHOWN. (1) Available funds.

(2) Allotments made.

(3) Obligations incurred during current month of the reporting period.

(4) Cumulative obligations incurred during reporting period.

(5) Unallotted available funds.

(6) Unobligated available funds.

d. PURPOSE AND USE OF REPORT. (1) To facilitate determination by the Budget Officer for the War Department and the Fiscal Director, ASF, that the reporting operating agency is administering and accounting for allocations pertaining to the budget program of the current

such reports
in para-

year in the same amount and under the same account classifications as are shown by the respective accounting records maintained by those agencies.

(2) To facilitate determination by the Budget Officer for the War Department of progress made by the reporting operating agency with respect to obligations applicable to allocations pertaining to the budget program of the current fiscal year issued by the Budget Officer for the War Department.

(3) To be used by the Fiscal Director, ASF, as a medium in conjunction with other accounting records and reports, in compiling monthly fiscal reports pertaining to War Department operations for submission to the Budget Officer for the War Department, other War Department operating agencies and other federal agencies.

(4) To be used by the compiling operating agency for such internal management, control and information purposes as may be appropriate.

e. FORM, CONTENT AND DISTRIBUTION. Further explanations and instructions as to the form, content, sources of information, number of copies and distribution applicable to this report form are included in appendix IX.

59. Report on Status of Suballocations— Current Fiscal Year (WD FD Form 406)

a. TO WHOM SUBMITTED. Each operating agency from which the reporting operating agency has received suballocations during the current fiscal year with which to implement the budget program authorized for the current fiscal year (except when the alternative form, Report on Status of Suballocations (Project Account Level) (WD FD Form 400) is prescribed by the operating agency issuing the suballocations.)

b. REPORTING PERIOD. From 1 July of the current fiscal year to the end of each calendar month in the same fiscal year.

c. COLUMNAR ACCOUNT TOTALS SHOWN. This report is identical with the report on WD FD Form 405 (par. 58) with the exception that the subject report is limited to the status of suballocations, and two additional columns are provided in which to reflect the cumulative expenditures for the reporting period and the unliquidated obligations at the end of that period.

d. PURPOSE AND USE OF REPORT. (1) To fa-

cilitate determination by the receiving operating agency that the reporting operating agency is administering and accounting for suballocations pertaining to the budget program of the current fiscal year in the same amount and under the same account classifications as are shown by the respective accounting records maintained by those agencies.

(2) To facilitate determination by the receiving operating agency of progress made by the reporting operating agency with respect to allotments, obligations and expenditures applicable to suballocations pertaining to the budget program of the current fiscal year issued to the reporting operating agency.

(3) If the reporting operating agency does not compile and submit Report on Status of Funds—Current Fiscal Year (WD FD Form 405) to the Budget Officer for the War Department and the Fiscal Director, ASF, the subject report on WD FD Form 406 will be used by the receiving operating agency as a medium in compiling Report on Status of Funds—Current Fiscal Year (WD FD Form 405) (par. 58).

(4) To be used by the compiling operating agency for such internal management, control and information purposes as may be appropriate.

e. FORM, CONTENT, AND DISTRIBUTION. Further explanations and instructions as to the form, content, sources of information, number of copies and distribution applicable to this report form are included in appendix X.

60. Report on Status of Funds—Prior Fiscal Year _____ (WD FD Form 407)

a. TO WHOM SUBMITTED. (1) Except as provided in (2) below, each operating agency which has received allocations from the Budget Officer for the War Department, applicable to the budget program of prior fiscal years, will submit this report pertaining to the status of such allocations to the Budget Officer for the War Department and the Fiscal Director, ASF.

(2) If an operating agency in (1) above has concluded arrangements whereby operating agencies to which it has suballocated funds, applicable to the budget program of prior fiscal years, will be responsible for the preparation of this report, such operating agencies will submit this report pertaining to the status of the suballocations involved to the Budget Office for

the War Department, the Fiscal Director, ASF, and the operating agency from which the suballocations were received. To the extent of these arrangements, the operating agency which issued the suballocations to the reporting operating agencies will be relieved of the responsibility otherwise applicable under the provisions of (1) above, for preparation of this report.

(3) If neither (1) nor (2) above, is applicable, the operating agency will submit this report, pertaining to the status of the suballocations involved, to the operating agency from which the suballocations were received (except when the alternative form, Report on Status of Suballocations (Project Account Level) (WD FD Form 400) is prescribed by the operating agency issuing the suballocations).

b. REPORTING PERIOD. From 1 July of the current fiscal year to the end of each calendar month in the same fiscal year.

c. COLUMNAR ACCOUNT TOTALS SHOWN. (1) Unobligated funds as of end of prior fiscal year.

(a) As originally reported.

(b) Subsequent adjustments thereto.

(c) Net withdrawals and reclassifications during current fiscal year.

(d) Balance available for withdrawal at end of reporting period.

(2) Unliquidated obligations at end of prior fiscal year, as originally reported.

(3) Total applicable expenditures during current fiscal year.

(4) Unliquidated obligations at end of reporting period.

d. PURPOSE AND USE OF REPORT. (1) To provide a medium whereby reported accounting transactions applicable to the budget programs of respective fiscal years may be segregated.

(2) To facilitate determination by the Budget Officer for the War Department as to unrequired balances of allocations which may be withdrawn from the reporting operating agency; and to facilitate determination of progress made by the reporting operating agency with respect to liquidation during the current year of obligations unpaid at the beginning of the current fiscal year.

(3) To be used by the Fiscal Director, ASF, as a medium, in conjunction with other accounting records and reports, in compiling monthly fiscal reports pertaining to War Department operations for submission to the Budget Officer for the War Department, other War Depart-

ment operating agencies and other federal agencies.

(4) If the reporting operating agency does not submit this report to the Budget Officer for the War Department and the Fiscal Director, ASF, as provided for in a(1) and (2) above, it will be used by the receiving operating agency as a medium in compiling this report on WD FD Form 407 for submission by the latter to the Budget Officer for the War Department and the Fiscal Director, ASF.

(5) To be used by the compiling operating agency for such internal management, control, and information purposes as may be appropriate.

e. FORM, CONTENT AND DISTRIBUTION. Further explanations and instructions as to the form, content, sources of information, number of copies and distribution applicable to this report form are included in appendix XI.

61. Report on Status of Suballocations (Project Account Level) (WD FD Form 400)

a. TO WHOM SUBMITTED. The operating agency from which the reporting operating agency has received suballocations.

b. REPORTING PERIOD. From 1 July of each fiscal year involved to the end of the calendar month being reported.

c. COLUMN ACCOUNT TOTALS SHOWN. (1) Two columns are provided to show:

(a) Current month's transactions or changes.

(b) Cumulative transactions.

(2) The transactions are classified as to:

(a) Funds received.

(b) Allotments made.

(c) Available for allotment.

(d) Unobligated commitments.

(e) Obligations incurred.

(f) Expenditures.

(g) Unliquidated obligations.

d. PURPOSE AND USE OF REPORT. (1) To facilitate determination by the receiving operating agency that the reporting operating agency is administering and accounting for suballocations pertaining to respective fiscal years involved in the same amount and under the same account classifications as are shown by the related accounting records maintained by the receiving operating agency.

(2) To facilitate determination by the receiving operating agency of progress made by the reporting operating agency with respect to

ments, commitments, expenditures applicable to the reporting operating agency. To provide a report designed to facilitate information by the operating agency.

ments, commitments, obligations, and expenditures applicable to suballocations issued to the reporting operating agency.

(3) To provide a reporting medium, in respect to the status of suballocations, which is designed to facilitate the consolidation of information by comptometer or adding machine as required in the compilation by receiving operating agencies of reports for higher echelons.

e. FORM, CONTENT AND DISTRIBUTION. Further explanations and instructions as to the form, content, sources of information, number of copies, and distribution applicable to this report form, are included in appendix XII.

62. Summary of Obligation Adjustments and Program Savings—Current Fiscal Year (WD FD Form 408)

a. TO WHOM SUBMITTED. (1) Except as provided in (2) below, each operating agency which receives allocations from the Budget Officer for the War Department will submit this report pertaining to the status of such allocations to the Budget Officer for the War Department and the Fiscal Director, ASF.

(2) If an operating agency, in (1) above, has concluded arrangements whereby operating agencies to which it has suballocated funds will be responsible for the preparation of this report, such operating agencies (subject to (3) below) will submit this report pertaining to the status of the suballocations involved to the Budget Officer for the War Department, the Fiscal Director, ASF, and the operating agency from which the suballocations were received. To the extent of these arrangements, the operating agency which issued the suballocations to the reporting operating agencies will be relieved of the responsibility otherwise applicable under the provisions of (1) above, for preparation of this report.

(3) Obligation adjustments resulting from contract renegotiations and contract terminations will not be involved to any great extent in funds made available to an operating agency for service command type activities. Accordingly, unless specifically directed to the contrary, this report will not be compiled or submitted by headquarters of the numbered service commands or the Military District of Washington. Neither will it be compiled or submitted by Headquarters, Army Air Forces, with re-

spect to suballocations received from Headquarters, Army Service Forces, to cover service command type activities.

(4) If (1), (2), or (3) above, is not applicable, the operating agency will submit this report, pertaining to the status of the suballocations involved, to the operating agency from which the suballocations were received.

b. REPORTING PERIOD. From 1 July of the current fiscal year to the end of each calendar month in the same fiscal year.

c. COLUMNAR ACCOUNT TOTALS SHOWN. (1) Net total of obligations incurred during reporting period.

(2) Analysis of net change in obligations, represented by gross total of obligations for the reporting period, less reductions in gross total of obligations due to—

(a) Statutory contract renegotiations.

(b) Nonstatutory contract renegotiations.

(c) Contract terminations involving no reduction in program requirements.

(d) Contract terminations involving reduction in program requirements.

(e) Other major adjustments.

(3) Other program savings available for withdrawal.

(4) Total available for withdrawal, (represented by items (2)(a) (b) (d) and (3) above).

d. PURPOSE AND USE OF REPORT. (1) To provide an analysis of the major factors comprising the net total of obligations incurred during the reporting period; and the excess of allocations or suballocations, as the case may be, available to the reporting operating agency which may be withdrawn by the Budget Officer for the War Department or by the recipient operating agency, as the case may be, as a result of—

(a) Reductions in obligations due to contract renegotiations and contract terminations.

(b) Reductions in the procurement program with respect to which obligation action has not yet been initiated.

(2) With respect to reports submitted to another operating agency and not to the Budget Officer for the War Department and the Fiscal Director, ASF, to be used as a medium in compiling monthly reports pertaining to obligation adjustments and program savings which the recipient operating agency is required to submit on WD FD Form 408 to the Budget Officer

for the War Department and the Fiscal Director, ASF.

(3) With respect to reports submitted directly to the Budget Officer for the War Department and the Fiscal Director, ASF, to be used as a medium in compiling monthly fiscal reports pertaining to War Department operations for submission by the Fiscal Director, ASF, to the Budget Officer for the War Department, other War Department agencies and other federal agencies.

(4) To be used by the compiling operating agency for such internal management, control and information purposes as may be appropriate.

e. FORM, CONTENT AND DISTRIBUTION. Further explanations and instructions as to the form, content, sources of information, number of copies and distribution applicable to this report form are included in appendix XIII.

63. Summary of Obligation Adjustments— Prior Fiscal Year _____ (WD FD Form 409)

a. TO WHOM SUBMITTED. (1) Except as provided in (2) below, each operating agency which has received allocations from the Budget Officer for the War Department, applicable to the budget program of prior fiscal years, will submit this report pertaining to the status of such allocations to the Budget Officer for the War Department and the Fiscal Director, ASF.

(2) If an operating agency in (1) above has concluded arrangements whereby operating agencies to which it has suballocated funds, applicable to the budget program of prior fiscal years, will be responsible for the preparation of this report, such operating agencies (subject to (3) below) will submit this report pertaining to the status of the suballocations involved to the Budget Officer for the War Department, the Fiscal Director, ASF, and the operating agency from which the suballocations were received. To the extent of these arrangements, the operating agency which issued the suballocations to the reporting operating agencies will be relieved of the responsibility otherwise applicable under the provisions of (1) above, for preparation of this report.

(3) Obligation adjustments resulting from contract renegotiations and contract terminations will not be involved to any great extent in funds made available to an operating agency for service command type activities. Accord-

ingly, unless specifically directed to the contrary, this report will not be compiled or submitted by headquarters of the numbered service commands or the Military District of Washington. Neither will it be compiled or submitted by Headquarters, Army Air Forces, with respect to suballocations received from Headquarters, Army Service Forces, to cover service command type activities.

(4) If (1), (2), or (3) above, is not applicable, the operating agency will submit this report, pertaining to the status of the suballocations involved, to the operating agency from which the suballocations were received.

b. REPORTING PERIOD. From 1 July of the current fiscal year to the end of each calendar month in the same fiscal year.

c. COLUMNAR ACCOUNT TOTALS SHOWN. (1) Adjustments during the current fiscal year in unobligated allocations or suballocations, as the case may be, reported as of the beginning of the current fiscal year.

(2) Distribution of such adjustments (representing reductions in unliquidated obligations) as to:

(a) Statutory contract renegotiations.

(b) Nonstatutory contract renegotiations.

(c) Contract terminations involving no reduction in program requirements.

(d) Contract terminations involving reduction in program requirements.

(e) Other adjustments affecting unliquidated obligations.

d. PURPOSE AND USE OF REPORT. (1) To provide an analysis of the major factors, other than payments, which resulted in reductions during the current fiscal year in obligations which were unpaid at the beginning of the current fiscal year.

(2) With respect to reports submitted to another operating agency and not to the Budget Officer for the War Department and the Fiscal Director, ASF, to be used as a medium in compiling monthly reports pertaining to reductions, other than by payment, in the current fiscal year of reported obligations which were unpaid at the beginning of the current fiscal year, which reports the recipient operating agency is required to submit on WD FD Form 409 to the Budget Officer for the War Department and the Fiscal Director, ASF.

(3) With respect to reports submitted directly to the Budget Officer for the War De-

ment and Fiscal Director, ASF, to be used as a medium in compiling monthly fiscal reports pertaining to War Department operations for submission by the Fiscal Director, ASF, to the Budget Officer for the War Department, other War Department agencies and other federal agencies.

(4) To be used by the compiling operating agency for such internal management, control and information purposes as may be appropriate.

e. FORM, CONTENT AND DISTRIBUTION. Further explanations and instructions as to the form, content, sources of information, number of copies and distribution applicable to this report form are included in appendix XIV.

64. Report on Advance Payments Outstanding (WD FD Form 410)

a. TO WHOM SUBMITTED. (1) Fiscal Director, ASF, or,

(2) In certain instances, the operating agency from which related suballocations were received.

b. REPORTING PERIOD. From beginning of calendar month in which the respective outstanding advance payments were authorized or made to the end of quarterly periods ending 31 March, 30 June, 30 September and 31 December of each year.

c. COLUMNAR ACCOUNT TOTALS SHOWN. (1) Amount of contract.

(2) Advance payments authorized.

(3) Advance payments made.

(4) Advance payments recovered.

(5) Advance payments outstanding.

d. PURPOSE AND USE OF REPORT. (1) To provide information as to the status of each outstanding advance payment.

(2) To provide a means of reconciling the amounts of outstanding advance payments, as shown by the records of the operating agency, with the related accounting records compiled by the Central Accounts Branch, Office of the Fiscal Director, ASF.

(3) With reference to the reconciliation referred to in (2) above, the Fiscal Director, ASF, will submit to each operating agency concerned a monthly report, Status of Contract Advance Payments, prepared from data submitted by disbursing offices. As of the end of each 3-months' period ending 31 March, 30 June, 30 September and 31 December, each

operating agency, and the Fiscal Director, ASF, will compare the contract advance payment data shown by the report, Status of Contract Advance Payments, for that period with the related data shown in the Report on Advance Payments Outstanding (WD FD Form 410) compiled by the operating agency for the same period. Differences as to the status of individual advance payments disclosed by this comparison will be reconciled through informal contact or correspondence with the offices or field installations concerned. As soon as the accounting records supporting the respective reports for each reconciliation period have been brought into agreement, a letter to that effect will be submitted by the operating agency to the Office of the Fiscal Director, Central Accounts Branch, for its information.

e. FORM, CONTENT AND DISTRIBUTION. Further explanations and instructions as to the form, content, sources of information, number of copies and distribution applicable to this report form are included in appendix XV.

65. Special Problems Involved in Preparation of Current Reports Pertaining to Prior Fiscal Years

a. It will be noted that certain of the columnar account totals provided for in fiscal reports pertaining to the current status of prior years' budget programs (pars. 60 and 63) cannot be obtained directly from the general ledger or station ledger accounts carried into the current year from a prior year. For example, the Report on Status of Funds—Prior Fiscal Year (WD FD Form 407) (par. 60) provides for a column reflecting unobligated available funds as of the end of the prior fiscal year, and another column reflecting unliquidated obligations as of the same date.

b. The prior year's general ledger accounts carried forward by the operating agency into the current fiscal year will reflect total allocations or suballocations received in the prior fiscal year(s), less withdrawals in the current fiscal year, rather than the unobligated available funds at the end of the prior fiscal year. The current monthly reports received from field installations applicable to obligations in furtherance of prior years' budget programs will reflect cumulative obligations and cumulative expenditures to the end of the reporting period in the current fiscal year, rather than

unpaid obligations at the beginning of the current fiscal year and expenditures made in the current fiscal year.

c. In preparation of the reports in *a* above, it will be necessary to use a combination of—

(1) Current general ledger or station ledger balances.

(2) The totals of applicable allocations or suballocations, obligations, and expenditures as at 30 June of the immediately preceding fiscal year.

(3) The related cumulative totals of applicable obligations and expenditures as shown by reports received from field installations to the end of the reporting period in the current fiscal year.

d. For example:

(1) Unobligated available funds as at 30 June of the immediately preceding fiscal year would be included in the monthly report of the current fiscal year based on general ledger totals of allocations or suballocations as at 30 June of the immediately preceding fiscal year, minus total applicable obligations reported by field installations as at the same date.

(2) Adjustments made in the current fiscal year to reported unobligated available funds at 30 June of the immediately preceding fiscal year would be determined by comparing the total obligations as reported by field installations at 30 June of the immediately preceding fiscal year with the related total obligations reported by field installations at the end of the reporting period in the current fiscal year.

(3) Unliquidated obligations at 30 June of the immediately preceding fiscal year would be determined by deducting the total applicable expenditures as reported by field installations at that date from the related cumulative total of obligations reported as at the same date.

(4) The amount of applicable total expenditures in the current fiscal year would be determined by deducting the total expenditures reported by field installations as at 30 June of the immediately preceding fiscal year from the comparable total reported by field installations at the end of the reporting period in the current fiscal year.

(5) If the Station Ledger (nine column

form) (WD FD Form 461) is used in maintaining the station ledger, and a control account is established for each project account classification (in accordance with an optional procedure provided in chapter 2), the adjustments made in the current year to reported unobligated balances at 30 June of the immediately preceding fiscal year, and the current year's expenditures applicable to prior year's obligations may be taken directly from the project control account. The adjustment to the unobligated balance at the end of the immediately preceding fiscal year will be the same as the net total of the amounts posted monthly within the current fiscal year to the "Obligations incurred" column of the control account. The expenditures will be the sum of the amounts posted monthly within the current fiscal year to the "Expenditures" column of the control account.

66. Other Financial and Statistical Reports

a. Consistent with the provisions of paragraph 5, the requirements of this chapter do not cover, but are not intended to preclude the compilation of such other authorized financial or statistical reports as serve a different purpose from the reports referred to in the preceding paragraphs.

b. Relative to the fiscal reports prescribed in this chapter, operating agencies are not authorized to make variations or modifications in such reports, or to compile additional or different reports intended to serve the same purpose as those prescribed herein.

67. Mathematical and Clerical Accuracy of Reports

Operating agencies will initiate whatever action is necessary to insure the mathematical and clerical accuracy of the fiscal reports which they are required to compile. Among other things, these control measures should provide for:

a. Independent verification of footings, and cross footings where applicable, prior to typing.

b. Verification, by reading from the basic worksheet report and checking against the typed final report, of all material, including

c. Verification of mathematical accuracy of figures reported by independent footings where applicable

1) is used in
each project accord-
ance with an option-
chapter 2), the adjust-
ment year to reported
the current
year's

descriptions and figures, required to be included in the typed final report.

c. Verification, after typing, of the mathematical accuracy of figures shown in the report by independent footing, and cross footing where applicable, of such figures.

d. Cross checking, both before and after typing, of any amount and the descriptive material pertaining thereto, which appears in the same report, such for example as in a schedule and also in a series of comments pertaining to such schedule, or in the text of a covering letter.

It is to be pointed out that the accounts in a budget report are not to be confused with the accounts in the general ledger and station ledger accounts pertaining to the budget program of a fiscal year. The accounts in the budget report are of the year's end or 30 June and thereafter will be carried forward on a continuing cumulative basis.

Operating agencies which have outstanding suballocations issued to other operating agencies will, as soon as practicable after the commencement of a new fiscal year, withdraw the unobligated portion of such suballocations. The respective operating agencies will make appropriate entries in their general ledger accounts during the current fiscal year in which the withdrawal action was initiated. Like action may be expected from the Budget Office for the War Department with respect to unobligated allocations applicable to the budget program of the prior fiscal year.

The purpose of the procedures outlined in this chapter is to provide the necessary information for the preparation of the budget report. To this end, separate budgetary accounts and separate reports on certain matters are prescribed for the current fiscal year. The budget program of the current fiscal year, and the budgetary accounts of all preceding fiscal years, in respect to which the appropriations remain available for commitment and there continue to be unobligated accounting transactions, such as unobligated obligations, by means of this system, are to be reported in the budget report. The Budget Office for the War Department is in a better position to appraise the budgetary accounts and the progress involved in the respective budget programs.

A basic principle governing these procedures is that unobligated funds made available to operating agencies in field installations during the fiscal year to cover the budget program of that fiscal year will not be available for obligation in a subsequent fiscal year. The obligation in a subsequent fiscal year, if any, shall be carried in the succeeding fiscal year's budget report for the War Department.

Outline of Special Procedures
Paragraph 70 through 75 outline the special accounting and reporting procedures for the budgetary accounts which are involved in connection with accounting transactions applicable to new prior year budget programs or applicable to the initiation of the budget program for a new fiscal year.

70. General Ledger and Station Ledger Accounts

The general ledger and station ledger ac-

CHAPTER 10

YEAR-END FISCAL PROCEDURES

68. Purpose

a. The purpose of the procedures outlined in this chapter is to facilitate the continuing segregation of accounting transactions according to the separate budget programs affected. To this end separate accounts and separate reports, or sections thereof, are prescribed pertaining respectively to the budget program of the current fiscal year, the budget program of the immediately prior fiscal year and the budget programs of all preceding fiscal years in respect to which the appropriations remain available for expenditure and there continue to be uncompleted accounting transactions, such as unliquidated obligations. By means of this segregation, operating agencies, field installations and the Budget Officer for the War Department are in a better position to appraise fund requirements and fiscal progress involved in the respective budget programs.

b. A basic principle underlying these procedures is that appropriated funds made available to operating agencies or field installations during one fiscal year to cover the budget program of that fiscal year will not be available for obligation in a succeeding fiscal year except upon specific reallocation in the succeeding fiscal year by the Budget Officer for the War Department.

c. Certain of the provisions of this chapter pertain not only to procedures involved at the end of a fiscal year but also to procedures involved at the beginning of a new fiscal year.

69. Outline of Special Procedures

Paragraphs 70 through 78 outline the special accounting and reporting procedures or requirements that are involved in connection with accounting transactions applicable to each prior year's budget program or applicable to the initiation of the budget program for a new fiscal year.

70. General Ledger and Station Ledger Accounts

a. The general ledger and station ledger ac-

counts maintained by an operating agency which are applicable to the budget program of a closing fiscal year will be carried forward and be maintained separate in the new fiscal year so long as there remain outstanding and uncompleted accounting transactions, such as unliquidated obligations, pertaining to the prior year's budget program. Therefore, that is, after 1 year has elapsed following the close of the fiscal year involved, the general ledger and station ledger accounts will continue to be maintained separately but will be merged for reporting purposes with the comparable accounts for all other preceding fiscal years in respect to which the appropriations remain available for expenditure and there continue to be uncompleted accounting transactions. Under this provision, the general ledger and station ledger accounts for the funds allocated in each fiscal year will continue to be maintained as separate fiscal year ledgers, but project totals reflected in the accounts remaining active for all preceding years except the immediately preceding fiscal year, will be consolidated in required reports.

b. In order to permit accounting as outlined in *a* above, balances in the general ledger and station ledger accounts pertaining to the budget program of a closing fiscal year will be determined and stated as of the year's end on 30 June and thereafter will be carried forward on a continuing cumulative basis.

c. Operating agencies which have outstanding suballocations issued to other operating agencies will, as soon as practicable after the commencement of a new fiscal year, withdraw the unobligated portion of such suballocations. The respective operating agencies will make appropriate entries in their general ledger accounts during the current fiscal year in which the withdrawal action was initiated. Like action may be expected from the Budget Officer for the War Department with respect to unobligated allocations applicable to the budget program of the prior fiscal year.

On or before 1 July
set of general ledger
agency in which be established
actions in which to record
current fiscal year. The
actions applicable to the budget
current fiscal year. The
include

On or before 1 July of each fiscal year, a set of general ledger and station ledger accounts will be established by each operating agency in which to record the accounting transactions applicable to the budget program of the current fiscal year. The accounting transactions applicable to the budget program of the current fiscal year will not be construed to include the withdrawal transactions in *c* above. Instead, these transactions will be recorded during the current fiscal year in the appropriate accounts carried forward from the prior fiscal year.

71. Inventory of Unliquidated Obligations

As a part of the year-end closing procedures, operating agencies will instruct field installations under their jurisdiction to inventory all unliquidated obligations as soon as is practicable after the close of the fiscal year. The total unliquidated obligations so determined will be reconciled with the related balances as at 30 June of the ended fiscal year determined from the accounting records maintained by the field installations covering procurement allotments and administrative allotments.

72. Allocations and Suballocations

a. Initial allocations or suballocations applicable to the budget program of a new fiscal year will be dated not earlier than 1 July of the new fiscal year, but so far as is practicable and appropriate, subject to the availability of appropriations, will be issued to operating agencies to be received during the last month of the closing fiscal year. Such allocations or suballocations, issued or received prior to the end of the closing fiscal year, will be taken into the general ledger accounts established for the new fiscal year by the respective operating agencies, and will be included in fiscal reports as being issued or received, as the case may be, on or after 1 July of the new fiscal year.

b. Consistent with the principle in paragraph 68*b*, the unobligated balances of allocations and suballocations outstanding at the close of a fiscal year will not be available for incurring obligations during the succeeding fiscal year.

73. Procurement Allotments

a. Procurement allotments which are issued to implement the budget program of a new

fiscal year will be dated not earlier than 1 July of that fiscal year, but so far as is practicable and appropriate, subject to the availability of appropriations, may be issued to field installations during the last month of the closing fiscal year. Procurement allotments so issued prior to the end of the closing fiscal year will be taken into the general ledger and station ledger accounts of operating agencies, and the accounts of field installations, established for the new fiscal year. They will be included in fiscal reports as being issued or received, as the case may be, on or after 1 July of the new fiscal year.

b. The serial numbers of all such procurement allotments issued before the commencement of a new fiscal year to implement the budget program of the new fiscal year will be prefixed by the three-digit code of the responsible operating agency applicable for the new fiscal year. The authorized range of serial numbers for procurement allotments is prescribed in appendix II.

c. Prompt action will be taken after the close of each fiscal year to withdraw the unobligated balances of procurement allotments, recording the withdrawals in the appropriate general ledger and station ledger accounts of the ended fiscal year. If procurement allotments have previously been issued in amounts equivalent to procurement directives, this action will have the effect of reducing the recorded commitments pertaining to the procurement program of the ended fiscal year to the amount of the obligations incurred in connection therewith.

d. Consistent with the principle in paragraph 68*b*, the unobligated balances of procurement allotments outstanding at the close of a fiscal year will not be available for incurring obligations during the succeeding fiscal year. Such unobligated balances will be withdrawn on the basis outlined in *c* above.

74. Administrative Allotments

a. Initial administrative allotments which are applicable to the budget program of a new fiscal year will be dated not earlier than 1 July of the new fiscal year, but so far as is practicable and appropriate, subject to the availability of appropriations, will be issued to field installations during the last month of the closing fiscal year. Such administrative allotments, issued by operating agencies and received by

field installations prior to the end of the closing fiscal year, will be taken into the general ledger and station ledger accounts of the operating agencies, and the accounts of field installations, established for the new fiscal year. They will be included in fiscal reports as being issued or received, as the case may be, on or after 1 July of the new fiscal year.

b. The serial numbers of all such administrative allotments issued before the commencement of a new fiscal year to implement the budget program of the new fiscal year will be prefixed by the three-digit code of the responsible operating agency applicable for the new fiscal year. The authorized range of serial numbers for administrative allotments is prescribed in appendix IV.

c. Consistent with the principle in paragraph 68b, the unobligated balances of administrative allotments outstanding at the close of a fiscal year will not be available for incurring obligations during the succeeding fiscal year. Such unobligated balances will be withdrawn in such amounts, and at such times as are deemed necessary and consistent with the withdrawal of related unobligated allocations, or suballocations.

75. Open Allotments

a. Appropriate open allotment accounts will be provided for in the general ledger accounts established for a new fiscal year.

b. Unless specifically withdrawn, an authorization by the Budget Officer for the War Department of an open allotment account in connection with the budget program of one fiscal year will be considered as authorization of a comparable open allotment account in connection with the budget program of each succeeding fiscal year.

c. Serial numbers of all open allotment accounts authorized for a new fiscal year, in furtherance of the budget program for that fiscal year, will be prefixed by the three-digit code of the responsible operating agency applicable for new fiscal year. The authorized range of serial numbers for open allotments is prescribed in paragraph 51.

d. Consistent with the principle in paragraph 68b, the unobligated balances of open allotments at the beginning of a new fiscal year, applicable to the budget program of the prior fiscal year, will not be available for incurring

obligations during the new fiscal year.

76. Accounting Treatment of Prior Years' Obligations

a. Obligations incurred against allotments applicable to the budget program of a prior fiscal year which remain unpaid at the beginning of the new fiscal year will be liquidated under the allotment serial number, including the appropriate three-digit operating agency prefix, applicable for the prior fiscal year.

b. In the event that contracts, purchase orders and other obligating instruments having unpaid balances at the end of a prior fiscal year are subsequently increased by change orders, supplements, increases in quantities, or any similar action which increases the obligation thereunder, such increases will be reflected in fiscal accounts and reports as obligations against funds made available for the budget program of the fiscal year in which the increases occur.

(1) With respect to such augmented obligations, expenditures in the new fiscal year in payment of that part of an obligation which was incurred in a prior fiscal year will be charged in fiscal accounts and reflected in fiscal reports as being in liquidation of obligations outstanding at the end of such prior fiscal year.

(2) Such expenditures in the new fiscal year as are in payment of items, services, or facilities represented by the augmentation in the new fiscal year of such prior year's obligations (b above) will be charged in fiscal accounts and reflected in fiscal reports as being in liquidation of obligations incurred in the new fiscal year.

c. In case obligations are incurred in 1 fiscal year and liquidated in a subsequent fiscal year for amounts greater than the estimated obligations, the increase adjustments will be charged as being applicable to the prior fiscal year. Likewise, any decrease adjustments resulting from the liquidation of the prior year obligations will be reflected in the fiscal records as being applicable to the prior fiscal year.

77. Year-end Fiscal Reports

a. The dates for submission by operating agencies, and field installations, of fiscal reports for the reporting period ending 30 June of a fiscal year will be extended 10 days beyond the respective submission dates otherwise ap-

able during the fiscal year. The purpose of submission dates is to insure that operating agency and station ledger accounts are maintained by field installations open for that additional time before posting of not

le during the fiscal year.

The purpose of the extension of these submission dates is to permit the general ledger and station ledger accounts maintained by operating agencies, and the fiscal accounts maintained by field installations, to be held open for that additional period. This will facilitate posting of all obligations incurred on or before 30 June of the closing fiscal year, but not previously recorded, all vouchers paid by disbursing officers on or before the same date but not previously recorded, and the inclusion of this augmented data in the year-end fiscal reports of the field installations and operating agencies concerned.

c. If, after final year-end fiscal reports have been compiled and submitted by field installations and operating agencies to the designated recipients thereof, it develops that any expenditures made or obligations incurred through 30 June of the ended fiscal year were not properly reflected in such fiscal accounts and reports, the omitted transactions will be recorded and reported as adjustments to the prior year's funds in the month of the new fiscal year in which they are ascertained. If such adjustment transactions have relative importance, appropriate explanation will be included in the monthly fiscal reports covering the reporting period in which the transactions are ascertained and recorded.

d. As indicated in chapters 8 and 9, operating agencies will submit three series of monthly reports on the status of funds during each fiscal year. One series of reports will pertain to the status of funds applicable to the budget program of the current fiscal year; one series will pertain to the status of funds applicable to the budget program of the immediately preceding fiscal year; and one series will pertain to the status of funds applicable to the budget program of other prior fiscal years in respect to which the appropriations continue to be available for expenditure and there remain uncompleted accounting transactions, such as unliquidated obligations. The two separate series of monthly reports relating to prior fiscal years will continue during each month of the current fiscal year or until such earlier date as the transactions applicable to the respective prior year budget programs have been completed.

78. Unobligated Commitments at the Year-end

Inasmuch as commitments for which obliga-

tions have not been incurred cannot legally reserve an appropriation for expenditure, all such commitments of record at the close of a fiscal year will be canceled in respect to the allotments available for obligation in the closing fiscal year. The canceled amounts will ordinarily be reestablished immediately as commitments applicable to funds available for the succeeding fiscal year, provided that a change in program or other factors do not justify recommitment of the canceled amounts. Under this provision, the amounts of commitments applicable to project accounts for prior fiscal years will be equal to the obligations incurred applicable to such accounts. Accordingly, accounting for and reporting of such prior year commitment data will not be required or performed.

79. Supplementary Fiscal Year Data

a. In the event that, at the close of a fiscal year (or at any intervening date), it is necessary for an operating agency to obtain for budgetary or administrative purposes a segregation of information by object classes as to obligations incurred in any given period, such a segregation will be obtained in the manner outlined below.

b. From the monthly report, Distribution of Expenditures by Project and Object (WD FD Form 1159A), furnished to operating agencies by the Office of the Fiscal Director, ASF, there will be determined, with reference to the given period, the ratio which cumulative expenditures under each object class within each project account classification bears to the total cumulative expenditures charged to such project account as shown by the report. These ratios will be applied to total obligation figures for each specific project as reported for the comparable period on reports covering the status of funds. Under this procedure the same ratios, adjusted from time to time to reflect known or expected changes in programs or policies, will also be applied by each operating agency in determining such object class segregations of anticipated future obligations as may be required for budget estimates.

c. Nothing in these instructions will be construed as relieving field installations of the required verification of the accuracy of object class codes appearing on documents representing obligation, expenditure, collection and adjustment transactions as outlined in TM 14-702.

CHAPTER 11

INTERDEPARTMENTAL AND INTERSERVICE TRANSACTIONS

Section I. GENERAL

80. Applicability and Purpose

The provisions of this chapter are applicable to any operating agency, which places, or accepts, orders under Section 601 of the Economy Act (31 USC 686). The objectives underlying the provisions for making interservice and interdepartmental procurement are:

- a. If work can be performed, or commodities

furnished, more conveniently or more economically by another governmental agency or units thereof, the facilities of such agency should be used.

- b. If the responsibility for purchasing a particular commodity is assigned to an agency, by pooling arrangements, or otherwise, such agency will procure the items, subject to reimbursement.

Section II. INTERDEPARTMENTAL TRANSACTIONS

81. Nature of Interdepartmental Transactions

a. Interdepartmental transactions accomplished under Section 601 of the Economy Act may consist of—

- (1) Orders placed by other federal agencies with War Department operating agencies for which working fund advances are received by the War Department.

- (2) Orders placed by other federal agencies with War Department operating agencies for which the requisitioning agency will be billed and will make reimbursement.

- (3) Orders placed by War Department operating agencies with other federal agencies for which working fund advances are made by the War Department.

- (4) Orders placed by War Department operating agencies with other federal agencies for which the War Department will be billed and will make reimbursement.

b. Accounting procedures applicable to interdepartmental orders are outlined in paragraphs 82 and 83.

priation account and thereafter will be allocated or suballocated, as the case may be, to the appropriate operating agency. An operating agency receiving an allocation or suballocation covering a working fund advance will account for it in the same manner as for any other allocation or suballocation.

b. Interdepartmental orders received against a working fund advance will be used as the basis for issuing procurement allotments (and administrative allotments, if appropriate) under the procedures prescribed herein for the issuance of such allotments, and the accounting therefor.

c. When a working fund advance is made by the War Department to another federal agency, the advance will be accounted for by the initiating field installation, or the initiating operating agency acting as a field installation, as an obligation and expenditure in accordance with the applicable procedures prescribed in TM 14-702.

82. Working Fund Advances and Related Interdepartmental Orders

a. When a working fund advance is made to the War Department, the amount of the advance will be established in the official accounts of the War Department in a separate appro-

83. Interdepartmental Orders Involving Subsequent Reimbursement

a. If the funds of a War Department operating agency have been used to finance an interdepartmental order for which no working fund advance has been, or will be, established, no entries for the reimbursement to be received

be made in the general ledger accounts of the operating agency concerned. The amount of the reimbursement, when received, will be reported to the Budget officer for the War Department by the Fiscal Director, ASF, for subsequent allocation by the former for the account of the appropriate operating agency. However, such informal accounts receivable records as are necessary to insure proper reimbursement may be maintained by the field

installation or the operating agency concerned.

b. If interdepartmental orders are issued to other federal agencies by components of the War Department without a covering working fund advance, the amount of the order will be treated as an obligation by the initiating field installation, or the initiating operating agency acting as a field installation, in accordance with the applicable procedures prescribed in TM 14-702.

Section III. INTERSERVICE TRANSACTIONS

84. Nature of Interservice Transactions

Interservice transactions accomplished under Section 601 of the Economy Act may consist of—

a. Orders placed by one War Department operating agency with another War Department operating agency accompanied by a procurement allotment (or an administrative allotment, if appropriate) or a suballotment, or containing citation to an allotment or suballotment already issued.

b. Orders placed by one War Department operating agency with another War Department operating agency accompanied by an Obligation Authority (WD AGO Form 14-114).

c. Requisitions initiated by one War Department operating agency against another War Department operating agency containing a citation of the allotment or suballotment chargeable for the supplies or services requisitioned.

85. Interservice Orders Accompanied by Allotments or Suballotments

When interservice orders are accompanied by

an allotment or suballotment, the service being requisitioned will account for the funds involved in accordance with the provisions of TM 14-702. If the headquarters of the operating agency receiving the requisition administers the funds, it will act in the capacity of a field installation with respect thereto.

86. Interservice Orders Accompanied by an Obligation Authority or Containing a Citation of the Allotment Chargeable

a. If an operating agency cites funds, or uses an obligation authority, it will be necessary for the initiating operating agency to allot to itself sufficient funds to cover the interservice order(s). In this connection, the initiating operating agency will act in the capacity of a field installation and maintain appropriate allotment accounts as prescribed in TM 14-702.

b. If the interservice orders are to be accomplished at the headquarters of another operating agency, the receiving operating agency will act in the capacity of a field installation with respect to such orders.

APPENDIX I

ADVICE OF SUBALLOCATION (WD FD FORM 401)

1. Purpose

The purpose and use of this form, a facsimile of which is shown in figure 2, are explained in chapter 4.

2. Number and Distribution of Copies

This form will be prepared in an original and two copies and will be distributed as follows:

- a. Original to receiving operating agency.
- b. One copy to be retained by the issuing operating agency.
- c. One copy to be furnished to the Office of the Fiscal Director, ASF, Central Accounts Branch, unless otherwise directed.

3. Preparation of Form

Following is an explanation of the data to be entered in the various spaces and columns of the form:

a. **ADVICE NUMBER.** Enter herein the number of the advice. Advices of suballocation will be numbered in consecutive order beginning with number "1" at the start of each fiscal year.

b. **SUBADVICE NUMBER.** Enter herein in numerical sequence the subadvice number assigned in a separate consecutive series for each receiving operating agency.

c. **DATE.** Enter herein the effective date as of which issued.

d. **ISSUED TO, AND OPERATING AGENCY CODE.** Enter herein the name of the operating agency to which issued and the code number of that agency as published in TM 14-700.

e. **ISSUED BY, AND OPERATING AGENCY CODE.** Enter herein the name and code number of the

issuing operating agency.

f. **AUTHORIZING SIGNATURE AND TITLE.** The original of each advice of suballocation will be signed by the authorizing official and the typed name, etc., will appear on both the original and copies.

g. **COLUMN 1—APPROPRIATION SYMBOL.** Enter herein the applicable appropriation symbol number(s) as published in TM 14-700.

h. **COLUMN 2—APPROPRIATION—ABBREVIATED TITLE.** Enter herein the abbreviated title applicable to the symbol listed in column 1.

i. **COLUMN 3—MAJOR BUDGET CLASS.** Enter herein the symbol for the major budget class. The symbols are as follows:

100 Procurement.

200 Nonprocurement.

000 Unclassified.

j. **COLUMN 4—PROJECT ACCOUNT CODE.** Enter herein the applicable project account codes as published in TM 14-700.

k. **COLUMN 5—ORIGINAL ISSUE OR INCREASE.** Enter herein, opposite the applicable project account code(s) appearing in column 4, the net amount(s) of an original advice or of an increase to a previously suballocated amount.

l. **COLUMN 6 — WITHDRAWAL OR DECREASE.** Enter herein, opposite the applicable project account code(s) appearing in column 4, the net amount(s) of a withdrawal or decrease of a previously suballocated amount.

m. **INSTRUCTIONS AND EXPLANATION OF REFERENCES.** This space is available for setting forth such specific instructions or restrictions as the operating agency may deem appropriate or necessary.

WD FD FORM 401
1 JUL 1945

Figure 2. Advice of Suballocation (WD FD Form 401).

APPENDIX II

PROCUREMENT ALLOTMENT (WD FD FORM 402)

1. Purpose

The purpose and use of this form, a facsimile of which is shown in figure 3, are explained in Chapter 5.

2. Number and Distribution of Copies

This form will be prepared in an original and one copy and will be distributed as follows:

- a. Original to the receiving field installation.
- b. One copy to be retained by the issuing operating agency.

3. Preparation of Form

Following is an explanation of the data to be entered in the various spaces and columns of the form:

a. **ALLOTMENT SYMBOL.** Enter herein the symbol number assigned to the allotment. This symbol will consist of the applicable three-digit code number of the issuing operating agency, as published in TM 14-700, followed by a hyphen and the identifying allotment serial number. Procurement allotment serial numbers will be assigned within the range from 2,000 to 9,999, preferably in numerical sequence.

b. **CHANGE NUMBER.** Enter herein in numerical sequence the number of the change to an original allotment.

c. **DATE ISSUED.** Enter herein the effective date as of which issued.

d. **ISSUED TO, STATION NUMBER AND ADDRESS.** Enter herein "Commanding General" or "Commanding Officer," whichever is appropriate, together with the name, address and station number of the field installation to which issued with the notation, "Attention: Fiscal Officer."

e. **ISSUED BY.** Enter herein the name of the operating agency issuing the allotment.

f. **AUTHORIZING SIGNATURE AND TITLE.** The original of each procurement allotment will be signed by the fiscal officer of the issuing operat-

ing agency or by his designee and the typed name, etc., will appear on both the original and copy.

g. **COLUMN 1—APPROPRIATION SYMBOL.** Enter herein the applicable appropriation symbol number as published in TM 14-700.

h. **COLUMN 2—PROJECT.** Enter herein the project account number(s) under which obligations are to be incurred, as published in TM 14-700.

i. **COLUMN 3—OBJECT.** Designation of the object classification is optional with the operating agency issuing the allotment.

j. **COLUMN 4—NET AMOUNT PREVIOUSLY AVAILABLE UNDER ABOVE ALLOTMENT.** Enter herein, opposite the applicable project account number(s) appearing in column 2, the net amount(s) of any previous allotments made under the same allotment symbol number. The sum of the amounts appearing in this column should be entered opposite the word "Totals." Use of this column is optional.

k. **COLUMN 5—ORIGINAL ISSUE OR INCREASE.** Enter herein, opposite the applicable project account number(s) appearing in column 2, the net amount of an original allotment or of an increase to a previously allotted amount.

l. **COLUMN 6—WITHDRAWAL OR DECREASE.** Enter herein, opposite the applicable project account number(s) appearing in column 2, the net amount of a withdrawal or decrease of a previously allotted amount.

m. **COLUMN 7—REVISED NET AMOUNT AVAILABLE UNDER ABOVE ALLOTMENT.** Enter herein, opposite the applicable project account number(s) appearing in column 2, the revised net amount(s) available under the allotment. The sum of the amounts appearing in this column should be entered opposite the word "Totals." Use of this column is optional.

n. **OTHER INSTRUCTIONS.** This space is available for setting forth such specific instructions or restrictions as the operating agency may deem appropriate or necessary.

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PROCUREMENT ALLOTMENT						
ISSUED TO			STATION NUMBER		ALLOTMENT SYMBOL	
ADDRESS					CHANGE NUMBER	
ISSUED BY					DATE ISSUED	
AUTHORIZING SIGNATURE				TITLE		
APPROPRIATION SYMBOL 1	PURPOSE NUMBER		NET AMOUNT PREVIOUSLY AVAILABLE UNDER ABOVE ALLOTMENT 4	ALLOTMENT CHANGES		REVISED NET AMOUNT AVAILABLE UNDER ABOVE ALLOTMENT 7
	PROJECT 2	OBJECT 3		ORIGINAL ISSUE OR INCREASE 5	WITHDRAWAL OR DECREASE 6	
TOTALS						
NET TOTALS OF THIS ALLOTMENT						
OTHER INSTRUCTIONS						

WD FD FORM 402
1 JUL 1945

Figure 3. Procurement Allotment (WD FD Form 402).

APPENDIX III

PROCUREMENT DIRECTIVE (WD FD FORM 404)

I. Purpose

a. The purpose of this form, a facsimile of which is shown in figure 4, is explained in chapter 5. As indicated therein, the form is intended for use by the supply or requirements division of an operating agency in which basic procurement needs are determined and initial action is taken to direct implementation of required procurement. This form, accordingly, is not primarily an accounting document but when used and routed through the fiscal office for the initiating operating agency, will act to supplement the information that otherwise would be available for accounting purposes.

b. Specific objectives underlying the optional procurement directive procedures are as follows:

(1) To provide a formal medium for recording a procurement decision and for transmitting that decision to purchasing and contracting officers in the detail necessary to permit proper implementation of that decision.

(2) To provide a formal medium which will facilitate integration of procurement decisions, applicable to an authorized procurement program, with the appropriated fund resources available or required to implement the procurement program.

(3) To provide a basis for the issuance of procurement allotments to field installations in amounts equivalent to the procurement directives issued to such field installations and, accordingly, equivalent to the commitments (as defined in TM 14-700), for procurement purposes against funds available to the operating agency.

(4) To insure the accuracy and propriety of account classifications on obligating instruments to be involved in the proposed procurement.

2. Number and Distribution of Copies

If used, this form should be prepared in not less than an original and three copies, distributed as follows:

a. Original to the purchasing and contracting officer at the procuring field installation.

b. Two copies to the fiscal officer of the operating agency, one of which will be forwarded to the fiscal officer of the procuring field installation and the other retained by the fiscal officer of the initiating operating agency.

c. One copy to be retained by the supply or requirements division of the initiating operating agency.

3. Preparation of Form

Following is an explanation of the data provided for in the various spaces and columns of the form:

a. NUMBER. Enter herein the number assigned to the procurement directive.

b. CHANGE NUMBER. Enter herein in numerical sequence the number of the change to an original procurement directive.

c. DATE ISSUED. Enter herein the effective date as of which issued.

d. ISSUED TO, AND ADDRESS. Enter herein the name and address of the installation to which issued.

e. ISSUED BY, AND ADDRESS. Enter herein the name and address of the operating agency issuing the procurement directive.

f. SIGNATURE, AND TITLE OF INITIATING OFFICER. The initiating officer of the supply or requirements division will sign the directive in this space.

g. SIGNATURE OF FISCAL OFFICER. This space is provided for the signature of the fiscal officer for the initiating operating agency, or his designee.

h. AMOUNT PREVIOUSLY AUTHORIZED. In cases where a procurement directive is changed, the amount previously authorized may be entered in this space. Use of this space is optional.

i. REVISED AMOUNT UNDER THIS NUMBER. The revised amount, resulting from a change in the amount of a procurement directive, may be entered in this space. Use of this space is optional.

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COLUMN 1—PROCUREMENT ALLOTMENT NUMBER. The applicable procurement allotment number will be entered in this column.

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tion.
oper-
k. COLUMN 2—PROJECT ACCOUNT. Enter herein the project account number under which obligations are to be incurred, as published in TM 14-700.

l. COLUMN 3—OBJECT. Designation of the object classification is optional with the operating agency issuing the directive.

m. COLUMN 4—APPROPRIATION SYMBOL. Enter herein the applicable appropriation symbol as published in TM 14-700.

n. COLUMN 5—STATION NUMBER. Enter herein the station number of the field installation at which the applicable procurement allotment is to be accounted for.

o. COLUMN 6—AMOUNT—ORIGINAL OR IN-

CREASE. Enter herein the amount of an original directive or an increase to a previously issued directive.

p. COLUMN 7—AMOUNT—DECREASE. Enter herein the amount of a decrease to a previously issued directive.

q. DESCRIPTION. If space permits, the procurement covered by the directive will be described in this page. Otherwise, the description, including technical instructions and specifications, should be attached to the procurement directive form.

r. SPECIFIC INSTRUCTIONS. This space is available for setting forth such specific instructions as to method of procurement, etc., as the supply or requirements division of the initiating operating agency may deem appropriate.

ADMIN
I. Purpose
The

PROCUREMENT DIRECTIVE					NUMBER	
ISSUED TO					CHANGE NUMBER	
ADDRESS					DATE ISSUED	
ISSUED BY				ADDRESS		
SIGNATURE AND TITLE OF INITIATING OFFICER					AMOUNT PREVIOUSLY AUTHORIZED	
SIGNATURE OF FISCAL OFFICER					REVISED AMOUNT UNDER THIS NUMBER	
ACCOUNT CLASSIFICATION						
PROCUREMENT ALLOTMENT NUMBER 1	PROJECT ACCOUNT 2	OBJECT 3	APPROPRIATION SYMBOL 4	STATION NUMBER 5	AMOUNT ORIGINAL OR INCREASE 6	
					DECREASE 7	
DESCRIPTION:						
SPECIFIC INSTRUCTIONS:						

WD FD FORM
1 JUL 1945 **404**

25-24837-24

Figure 4. Procurement Directive (WD FD Form 404).

APPENDIX IV

ADMINISTRATIVE ALLOTMENT (WD FD FORM 403)

1. Purpose

The purpose and use of this form, a facsimile of which is shown in figure 5, are explained in chapter 6.

2. Number and Distribution of Copies

This form will be prepared in an original and one copy and will be distributed as follows:

- a. Original to the receiving field installation.
- b. One copy to be retained by the issuing operating agency.

3. Preparation of Form

Following is an explanation of the data to be entered in the various spaces and columns of the form:

a. **ALLOTMENT SYMBOL.** Enter herein the symbol number assigned to the allotment. This symbol will consist of the applicable three-digit code number of the issuing operating agency, as published in TM 14-700, followed by a hyphen and the identifying allotment serial number. Administrative allotment serial numbers will be assigned within the range from 1,000 to 1,999, preferably in numerical sequence.

b. **CHANGE NUMBER.** Enter herein in numerical sequence the number of the change to an original allotment.

c. **DATE ISSUED.** Enter herein the effective date as of which issued.

d. **ISSUED TO, STATION NUMBER AND ADDRESS.** Enter herein "Commanding General" or "Commanding Officer," whichever is appropriate, together with the name, address and station number of the field installation to which issued with the notation, "Attention: Fiscal Officer."

e. **ISSUED BY.** Enter herein the name of the operating agency issuing the allotment.

f. **AUTHORIZING SIGNATURE AND TITLE.** The original of each administrative allotment will be signed by the fiscal officer of the issuing

operating agency or by his designee and the typed name, etc., will appear on both the original and copy.

g. **COLUMN 1—APPROPRIATION SYMBOL.** Enter herein the applicable appropriation symbol number(s) as published in TM 14-700.

h. **COLUMN 2 — PROJECT.** Enter herein the project account number(s) under which obligations are to be incurred, as published in TM 14-700.

i. **COLUMN 3—OBJECT.** Designation of the object classification is optional with the operating agency issuing the allotment.

j. **COLUMN 4 — NET AMOUNT PREVIOUSLY AVAILABLE UNDER ABOVE ALLOTMENT.** Enter herein, opposite the applicable project account number(s) appearing in column 2, the net amount(s) of any previous allotments made under the same allotment symbol number. The sum of the amounts appearing in this column should be entered opposite the word "Totals." Use of this column is optional.

k. **COLUMN 5—ORIGINAL ISSUE OR INCREASE.** Enter herein, opposite the applicable project account number(s) appearing in column 2, the net amount(s) of an original allotment or of an increase to a previously allotted amount.

l. **COLUMN 6 — WITHDRAWAL OR DECREASE.** Enter herein, opposite the applicable project account number(s) appearing in column 2, the net amount(s) of a withdrawal or decrease of a previously allotted amount.

m. **COLUMN 7—REVISED NET AMOUNT AVAILABLE UNDER ABOVE ALLOTMENT.** Enter herein, opposite the applicable project account number(s) appearing in column 2, the revised net amount(s) available under the allotment. The sum of the amounts appearing in this column should be entered opposite the word "Totals." Use of this column is optional.

n. **OTHER INSTRUCTIONS.** This space is available for setting forth such specific instructions or restrictions as the operating agency may deem appropriate or necessary.

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1. This form, a figure 6, is making

ADMINISTRATIVE ALLOTMENT						
ISSUED TO				STATION NUMBER		ALLOTMENT SYMBOL
ADDRESS				CHANGE NUMBER		
ISSUED BY				DATE ISSUED		
AUTHORIZING SIGNATURE				TITLE		
APPROPRIATION SYMBOL 1	PURPOSE NUMBER		NET AMOUNT PREVIOUSLY AVAILABLE UNDER ABOVE ALLOTMENT 4	ALLOTMENT CHANGES		REVISED NET AMOUNT AVAILABLE UNDER ABOVE ALLOTMENT 7
	PROJECT 2	OBJECT 3		ORIGINAL ISSUE OR INCREASE 5	WITHDRAWAL OR DECREASE 6	
TOTALS						
NET TOTALS OF THIS ALLOTMENT						
OTHER INSTRUCTIONS						
Obligations incurred and expenditures made under this allotment will be subject to such specific limitations, purpose numbers, and instructions as are indicated above. They also will be subject to provisions of applicable Army Regulations, circulars, and other published instructions pertaining to the availability of appropriations and the use of authorized purpose numbers in respect to such appropriations. Specific purpose numbers will be recorded on all obligating papers issued and chargeable to this allotment.						

WD FD FORM 403
1 JUL 1945

Figure 5. Administrative Allotment (WD FD Form 403).

APPENDIX V

JOURNAL VOUCHER (STANDARD FORM 1017-G)

1. This form, a facsimile of which is shown in figure 6, is to be used as a posting medium in making adjustments or closing entries, and in recording transactions for which other accounting documents of original entry have not been provided.

2. In addition to account titles, account symbols and amounts involved, journal vouchers should be prepared to include adequate explana-

tions as to the necessity for or nature of the accounting transactions or corrections covered thereby. Supporting data or memoranda also should be attached to this form if feasible and available.

3. Each journal voucher should be signed by the fiscal officer of the operating agency, or his designee.

APPENDIX VI

REGISTER (WD FD FORM 411)

1. This form, a facsimile of which is shown in figure 7, is for optional use by operating agencies in recording the issuance of procurement allotments and/or administrative allotments as provided in chapter 2. Its use is recommended only in case the volume of transactions is such as to make direct postings to the general ledger accounts and station ledger accounts impracticable.

2. Separate sets of register sheets will be maintained for procurement allotments and for administrative allotments. A separate sheet will be provided within each set for each appropriation, the appropriation symbol number of which should appear at the top of the sheet. Columns

are provided to show date, allotment serial number, station name (optional), station number, project account number and amounts. Allotments to be recorded in the register will be sorted daily by receiving station number and by account classification thereunder and recorded in that sequence. Totals for each account classification applicable to the respective appropriations will be recapitulated at the end of the daily postings to the register and used as the posting media to the general ledger accounts. The individual postings or summaries comprising the register will be used as the posting media to the station ledger accounts.

[illegible]

APPENDIX VII

GENERAL LEDGER (STANDARD FORM 1014)

1. This form, a facsimile of which is shown in figure 8, is for use by operating agencies in maintaining the general ledger accounts prescribed in chapter 2.

2. A separate ledger sheet should be provided for each necessary account. The account title and symbol should appear at the top of the

sheet. Columns are provided to show date, posting reference, description of transaction, debit, credit and balance. These columns are self-explanatory. It will be noted that in making postings to the ledger sheet, reference should be shown as to the register or other posting media used.

APPENDIX VIII

STATION LEDGER (SIX COLUMN FORM) (WD FD FORM 462) and STATION LEDGER (NINE COLUMN FORM) (WD FD FORM 461)

1. Purpose

The purposes of these forms and provisions relating to their alternative use are outlined in chapter 2. A facsimile of Station Ledger (six column form) (WD FD Form 462) is shown in figure 9 and a facsimile of Station Ledger (nine column form) (WD FD Form 461) is shown in figure 10.

2. General Instructions

a. (1) Individual station ledger accounts will be segregated in groups as follows:

(a) Accounts relating to procurement allotments issued.

(b) Accounts relating to administrative allotments issued.

(c) Accounts relating to open allotments authorized.

(2) Within the groups designated in (a) and (b) above, individual accounts will be established for each field installation and project account classification involved. Within the group designated in (c) above, individual accounts will be established for each authorized open allotment account and project account classification involved.

b. In the groups of accounts established for procurement allotments issued and for administrative allotments issued, the column headed "Net Allotments Issued—Completed" will reflect the total of completed allotments applicable to each project account classification for individual stations. It will be advantageous in some circumstances to maintain summary accounts in the station ledger to reflect the total of completed allotments applicable to each project account classification for all stations. Such accounts would be a convenient source of information in case consolidated reports are prepared from cumulative data as shown on monthly status of allotments reports, since the cumulative data on completed allotments is reported

only in the period in which respective allotments reach the completed status. Accordingly, in the preparation of consolidated reports on the status of allocations and/or suballocations, the amounts of completed allotments as shown in the summary accounts by project account classification would be added to the related cumulative totals as shown on status of allotments reports in order to determine consolidated totals of allotments made, obligations incurred and expenditures.

c. In the event that summary accounts, as described in *b* above, are maintained, only two columns of the station ledger will be used in the maintenance of such accounts: namely, the columns headed "Net allotments issued—Completed" and "Gross accountability" on the six column form (WD FD Form 462) and the columns headed "Net allotments issued — Completed" and "Balance" on the nine column form (WD FD Form 461). In the "Net allotments issued—Completed" column will be posted the amounts of allotments completed each month. In the column headed "Gross accountability" or "Balance," as may be applicable, will be entered the cumulative totals thereof. Such cumulative totals in the summary accounts will equal the combined totals of the amounts posted in the "Net allotments issued—Completed" column of the accounts maintained for individual stations with respect to the same respective project account classifications.

d. The maintenance of summary accounts for completed allotments, as described in *b* and *c* above, is optional with each reporting operating agency subject to such instructions as may be issued by the major commands having jurisdiction.

e. During the period that station ledger accounts are maintained for open allotments, a completed status will not be established since open allotment account classifications author-

ized will generally remain available for the liquidation of obligations so long as reports are required to be prepared on the status of the allocations or suballocations involved. For this reason there will be no need to establish summary accounts in the station ledger with respect to open allotments as in the case of completed procurement allotments and completed administrative allotments; neither will there be any need for effecting adjustments in respect to open allotments such as are required in paragraph 3c(3) below and in paragraph 4c(2) below, in respect to completed procurement allotments and completed administrative allotments.

3. Operation of Station Ledger (Six Column Form) (WD FD Form 462)

Information will be entered in the various columns of the ledger, as follows:

a. COLUMN 2. In column 2 will be entered the date of posting.

b. COLUMN 3. In column 3 a brief description of transaction(s) will be entered, together with the identifying number of the document or register from which posting is made.

c. COLUMN 4 — NET ALLOTMENTS ISSUED — OUTSTANDING. (1) The net allotments issued and supplemental increases in the amounts thereof will be entered in this column as "increase" or "add" amounts and will serve to increase the net cumulative totals shown in column 6.

(2) Cancellations of allotments or supplemental decreases in the amounts of allotments issued will be entered as "decrease" or "subtract" amounts in this column and will serve to decrease the net cumulative totals in column 6.

(3) The amounts of completed allotments, as reported by field installations will be posted in this column for the completed amounts as "decrease" or "subtract" entries. Concurrently, and on the same line, the amounts will be posted as "increase" or "add" entries in column 5. The net cumulative totals of allotments issued to field installations, as shown in column 6, will not be affected by these entries.

d. COLUMN 5 — NET ALLOTMENTS ISSUED — COMPLETED. The amount of completed allotments, as reported by field installations, will be entered in this column on the basis outlined in c(3), above.

e. COLUMN 6 — GROSS ACCOUNTABILITY. This is a cumulative balance column, in which will

be entered amounts equal to the combination of totals of columns 4 and 5.

4. Operation of Station Ledger (Nine Column Form) (WD FD Form 461)

Information will be entered in the various columns of the ledger, as follows:

a. COLUMN 2. In column 2 will be entered the date of posting.

b. COLUMN 3. In column 3 a brief description of the transaction(s) will be entered, together with identifying numbers of documents or registers from which postings are made.

c. COLUMN 4 — NET ALLOTMENTS ISSUED — OUTSTANDING.

(1) The amount of the allotments issued and subsequent increases and decreases will be entered in this column. The amount of allotments issued and subsequent increases in the amounts thereof will be posted as "increase" or "add" amounts in this column. Cancellations of allotments or supplemental decreases, if not netted in a register, will be posted as "decrease" or "subtract" amounts in this column.

(2) The amounts of completed allotments, as reported by field installations, will be posted in this column for the completed amounts as "decrease" or "subtract" entries. Concurrently, and on the same line, the amounts will be posted as "increase" or "add" entries in column 5, "Net allotments issued—Completed."

d. COLUMN 5 — NET ALLOTMENTS ISSUED — COMPLETED. The amount of completed allotments, as reported by field installations, will be entered in this column on the basis outlined in c(2) above.

e. COLUMN 6 — COMMITMENTS AUTHORIZED. The use of this column will depend on whether reporting installations are required to report the amounts of commitments authorized. If this column is utilized, the monthly totals of commitments authorized, as determined from reports received from field installations, will be entered in this column. If open allotment accounts are involved, the monthly amounts will be determined by the operating agency on the basis prescribed in chapter 7 and entered for the individual open allotment accounts.

f. COLUMN 7 — OBLIGATIONS INCURRED. The monthly totals of obligations incurred, as reported by field installations, will be entered in this column. If open allotment accounts are involved, the monthly obligations will be deter-

by the operating agency in chapter 7 and entered in column 7 and column 8. COLUMN 8—EXPENDITURES, as reported by field installations, will be entered in column 8. COLUMN 9—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 9. COLUMN 10—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 10. COLUMN 11—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 11. COLUMN 12—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 12. COLUMN 13—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 13. COLUMN 14—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 14. COLUMN 15—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 15. COLUMN 16—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 16. COLUMN 17—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 17. COLUMN 18—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 18. COLUMN 19—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 19. COLUMN 20—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 20. COLUMN 21—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 21. COLUMN 22—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 22. COLUMN 23—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 23. COLUMN 24—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 24. COLUMN 25—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 25. COLUMN 26—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 26. COLUMN 27—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 27. COLUMN 28—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 28. COLUMN 29—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 29. COLUMN 30—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 30. COLUMN 31—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 31. COLUMN 32—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 32. COLUMN 33—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 33. COLUMN 34—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 34. COLUMN 35—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 35. COLUMN 36—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 36. COLUMN 37—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 37. COLUMN 38—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 38. COLUMN 39—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 39. COLUMN 40—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 40. COLUMN 41—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 41. COLUMN 42—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 42. COLUMN 43—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 43. COLUMN 44—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 44. COLUMN 45—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 45. COLUMN 46—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 46. COLUMN 47—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 47. COLUMN 48—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 48. COLUMN 49—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 49. COLUMN 50—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 50. COLUMN 51—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 51. COLUMN 52—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 52. COLUMN 53—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 53. COLUMN 54—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 54. COLUMN 55—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 55. COLUMN 56—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 56. COLUMN 57—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 57. COLUMN 58—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 58. COLUMN 59—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 59. COLUMN 60—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 60. COLUMN 61—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 61. COLUMN 62—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 62. COLUMN 63—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 63. COLUMN 64—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 64. COLUMN 65—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 65. COLUMN 66—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 66. COLUMN 67—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 67. COLUMN 68—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 68. COLUMN 69—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 69. COLUMN 70—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 70. COLUMN 71—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 71. COLUMN 72—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 72. COLUMN 73—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 73. COLUMN 74—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 74. COLUMN 75—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 75. COLUMN 76—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 76. COLUMN 77—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 77. COLUMN 78—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 78. COLUMN 79—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 79. COLUMN 80—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 80. COLUMN 81—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 81. COLUMN 82—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 82. COLUMN 83—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 83. COLUMN 84—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 84. COLUMN 85—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 85. COLUMN 86—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 86. COLUMN 87—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 87. COLUMN 88—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 88. COLUMN 89—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 89. COLUMN 90—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 90. COLUMN 91—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 91. COLUMN 92—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 92. COLUMN 93—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 93. COLUMN 94—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 94. COLUMN 95—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 95. COLUMN 96—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 96. COLUMN 97—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 97. COLUMN 98—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 98. COLUMN 99—MONTHLY TOTALS OF OBLIGATIONS INCURRED, as reported by field installations, will be entered in column 99. COLUMN 100—MONTHLY TOTALS OF COMMITMENTS AUTHORIZED, as reported by field installations, will be entered in column 100.

the operating agency on the basis presented in chapter 7 and entered for the individual open allotment accounts.

COLUMN 8—EXPENDITURES. The monthly totals of expenditures, as reported by field installations, will be entered in this column. If open allotment accounts are involved, the monthly expenditures as developed from reports received from the Office of the Fiscal Director, ASF, will be entered for the individual open allotment accounts.

h. COLUMN 9 — BALANCE. This column is available for whichever balance an operating agency may find it most advantageous to keep in the station ledger. It contains the cumulative net total of allotments outstanding, the uncommitted balance of allotments, the unobligated balance of allotments, the unobligated balance of commitments, the amount of unliquidated obligations or the unexpended balance of allotments.

5. Control Accounts

a. Control accounts by projects may be established for all stations, including the arbitrary station 99-999 assigned for open allotments. Such accounts should be totalled monthly to show:

(1) For current year funds:

(a) Monthly totals.

(b) Totals for the fiscal year.

(2) For prior year's funds:

(a) Monthly totals.

(b) Totals for the current fiscal year.

(c) Cumulative totals from inception of the allotments to date.

b. The foregoing totals will provide the data necessary for reporting purposes in respect to allotments made, obligations incurred, adjustments to unobligated balances at 30 June of prior fiscal years (the totals referred to under (2) (b) above for the "Obligations incurred" column) and expenditures.

STATION LEDGER (SIX COLUMN FORM)										PAGE NO.
INSTALLATION		STATION NO.		APPROP. SYMBOL	ALLOT. SERIAL	PROJ. ACCT.		GROSS ACCOUNTABILITY		
LINE NO.	DATE	DESCRIPTION	NET ALLOTMENTS OUTSTANDING	ISSUED	COMPLETED					
1	2	3	4	5	6					
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
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WD FD FORM 462
1 JUL 1945

Figure 9. Station Ledger (six column form) (WD FD Form 462).

STATION LEDGER (NINE COLUMN FORM)					PAGE NO.	PROJ. ACCT.	
INSTALLATION		STATION NO.		APPROP. SYMBOL	ALLOT. SERIAL	BALANCE	
LINE NO.	DATE	DESCRIPTION	NET ALLOTMENTS ISSUED		OBLIGATIONS INCURRED	EXPENDITURES	
			OUTSTANDING	COMPLETED			
1	2	3	4	5	7	8	9
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
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WD FD FORM 461
JUL 1945

Figure 10. Station Ledger (nine column form) (WD FD Form 461).

APPENDIX IX

REPORT ON STATUS OF FUNDS—CURRENT FISCAL YEAR

(WD FD FORM 405)

1. Purpose

The purpose and use of this report form, a facsimile of which is shown in figure 11, are explained in chapter 9.

2. Number and Distribution of Copies

a. The report on WD FD Form 405 will be prepared in not less than three copies and will be forwarded so as to be received by those concerned not later than 0915 of the 14th day of the month following the close of the reporting period.

b. The report will be distributed as follows:

(1) Original.

Office of the Fiscal Director, ASF
Attention: Accounts Division, Central
Accounts Branch.

Temporary Building C

2nd and Q Sts., S.W.

Washington 25, D. C.

(2) First Copy.

Budget Officer for the War Department
Room 3A-878, The Pentagon
Washington 25, D. C.

(3) Second Copy.

Office of the Fiscal Director, ASF
Attention: Coordination and Reports
Branch

Room 4E-420, The Pentagon

Washington 25, D. C.

3. Preparation of Report by Other Than Service Command Headquarters

a. The provisions of this paragraph are not applicable to headquarters of the numbered service commands or the Military District of Washington. Neither are they applicable to Headquarters, Army Air Forces, with respect to suballocations received from Headquarters, Army Service Forces, to cover service command type activities.

b. (1) WD FD Form 405 will be prepared

in two sections, the segregation being based upon the fund classification of the appropriations involved, as follows:

(a) Section I—General and Special Funds.

(b) Section II—Working and Trust Funds.

(2) Determination as to the appropriations to be included under each section will be made on the basis set forth in TM 14-700. A separate sheet or sheets will be used for each section.

c. The information to be included in Section I will be arranged in the following sequence:

Appropriation (in numerical symbol sequence).

Subappropriation title, if applicable.

Applicable project accounts
(in numerical code sequence).

Subappropriation title.

Applicable project accounts.

Etc.

d. In Section II, the information will be arranged in the numerical sequence of appropriation symbols. Detail by project accounts will not be reported. It will not be necessary in any case to add the decimal suffix to the basic appropriation symbol.

e. A total will be shown for the transactions under each appropriation, and subappropriation if applicable, and a grand total will be shown for each section. Should the transactions under an appropriation or subappropriation be represented by a one-line entry, that line also will serve as the appropriation or subappropriation total.

f. The information which is required in the various columns of the report is described below. Money amounts will be stated in exact cents.

(1) *Column 1—Appropriation symbol and project account numbers.* Enter the complete appropriation symbol (such as 212/60502) applicable to the appropriation title being reported. Indent under the appropriation symbol and enter the applicable project account number

shown in TM 14-700. The appropriation symbol will be shown again as an identification opposite the appropriation total.

(2) *Column 2—Procurement class.* Enter the procurement class code applicable to the respective project accounts being reported, the class being determinable from the definitions and explanations stated in chapter 1, TM 14-700. A procurement class code established for operations previously reported under a given project account will not be changed to another class without suitable explanation or cross reference being included in the report in which the change is made.

(3) *Column 3—Appropriation and project account titles.* Enter in capital letters the applicable appropriation title opposite the appropriation symbol to which it pertains (except opposite an appropriation total, in which case the appropriation title will not be repeated). Indent under the appropriation title and enter the project account titles applicable to the project account numbers shown in column 1. Appropriation and project account titles will be those shown in TM 14-700.

(4) *Column 4—Available funds.* (a) Enter opposite the applicable project account numbers shown in column 1, the net amount (increases minus decreases) of allocations or applicable suballocations received during the current fiscal year covering funds available for suballocation and/or allotment in the current fiscal year. The amount for each project account can be taken from the applicable general ledger accounts pertaining to allocations or suballocations received. These amounts will be verified with the amounts shown on the Summary of Net Allocations Received or Summary of Net Suballocations Received, as the case may be, furnished by the Office of the Fiscal Director, ASF, to the reporting operating agency for the month involved. Appropriation reimbursements will not be considered as available to an operating agency and will not be reported except as covered by formal allocation documents.

(b) The amounts of allocations or suballocations will be administratively segregated and applied to individual project accounts as promptly as possible upon receipt of allocation or suballocation documents. In all cases, such distribution will be effected prior to the last day of each month and reports will reflect the

distribution shown in the accounts at the reporting date.

(5) *Column 5—Allotments made.* Enter opposite the applicable project account numbers the cumulative net total of allotments made, including procurement allotments and administrative allotments issued and open allotments authorized during the reporting period in furtherance of the budget program of the current fiscal year. The amount for each project account can be determined from the general ledger accounts, Procurement Allotments Issued, Administrative Allotments Issued and Open Allotments Authorized.

(6) *Column 6—Obligations—Current month.* Enter opposite the applicable project account numbers the net change in obligations applicable to the budget program of the current fiscal year during the last month of the reporting period. The amount for each project account can be determined from a summarization of the net increase in obligations during the current month based on—

(a) Reports on status of allotments (WD AGO Form 14-120, or WD AGO Form 14-121).

(b) Report on Status of Suballocations—Current Fiscal Year (WD FD Form 406), or Report on Status of Suballocations (Project Account Level), (WD FD Form 400) (if suballocations are issued by the operating agency).

(c) Obligations incurred under open allotments, determined in accordance with the provisions of chapter 7 with respect to the concept of obligations against open allotments.

(7) *Column 7—Obligations—Cumulative total.* Enter opposite the applicable project account numbers the cumulative total of obligations incurred applicable to the budget program of the current fiscal year. The amount for each project account will be equivalent to the total for that project account as included in column 7 of the report on WD FD Form 405 as at the end of the previous month of the current fiscal year, plus the obligations incurred against that project account during the current month as included in column 6 of the report for the current reporting period. The cumulative total of obligations, as included in this column, may also be independently verified or determined on the basis of the reports and accounts enumerated in (6) above.

(8) *Column 8—Current balance—Unallotted available funds.* The amounts shown in this

column will represent the difference between the available funds, as shown in column 4, and the allotments made, as shown in column 5.

(9) *Column 9 — Current balance — Unobligated available funds.* The amounts shown in this column will represent the difference between the available funds, as shown in column 4, and the cumulative total of obligations, as shown in column 7.

4. Preparation of Report by Service Command Headquarters

a. The provisions of this paragraph are applicable to the headquarters of the numbered service commands and the Military District of Washington. They also are applicable to Headquarters, Army Air Forces, with respect to suballocations received from Headquarters, Army Service Forces, to cover service command type activities.

b. WD FD Form 405 will be prepared in two sections as follows:

- (1) Section I—Status of all Funds.
- (2) Section II—Personnel Obligations.

c. The information in each section will be arranged in the following order:

Appropriation (in numerical symbol sequence).

Using service (or subappropriation title if applicable).

Applicable project accounts (in numerical code sequence).

Using service.

Applicable project accounts.

Etc.

d. A subtotal will be shown for each group of project accounts under a using service or subappropriation; a total will be shown for each appropriation, and a grand total for each section.

e. No segregation will be made between personnel and nonpersonnel project accounts or activities in section I. The totals applicable to each project account under the using services or subappropriations involved will be included, regardless of the fact that the project accounts will include both personnel and nonpersonnel activities.

f. Section II will include only data applicable to personal service transactions related to the applicable project account codes.

g. Except as otherwise provided in this subparagraph, the required columnar information

for this report will be determined and included in the report in accordance with the instructions contained in paragraph 3 above:

(1) Column 2—Procurement class, will be left blank in both section I and section II of this report.

(2) Column 4—Available funds. The appropriation and project account amounts designated in suballocations required to be included in this report will be stated in column 4 exactly as stated in the related advice(s) of suballocation. Reclassifications of amounts between project accounts will not be made except as specifically authorized in individual cases.

(3) Section II of the report will include only money amounts applicable to current month and cumulative totals of obligations for personal services and, accordingly, will require completion of only columns 6 and 7 with respect to money amounts.

(4) Certain of the sources of information for determination of columnar amounts, as set forth in paragraph 3 above, will not be applicable in connection with the preparation of this report. For example, service command type activities will not involve the issuance of, accounting for or the receipt of reports pertaining to procurement allotments; and open allotment account transactions will be involved only to the extent of such open allotment accounts as have been established for undistributed expenditure refund transactions applicable to service command type activities.

5. Teletype Transmission

a. The purpose of the procedure prescribed in this paragraph, the provisions of which are applicable only to numbered service commands, is to advance the receiving date of the information contained in columns 1, 4 and 7 of reports on WD FD Form 405 and, as prescribed in Appendix XI, in columns 1, 5, and 6 of reports on WD FD Form 407. In cases where service commands can make arrangements to submit complete reports sufficiently in advance of the due dates, as required in paragraph 4 of this appendix, The Fiscal Director, ASF, is authorized to waive the requirements for teletype transmission provided herein.

b. Teletype equipment installed in the Central Accounts Branch Office of the Fiscal Director, ASF, is connected by private wire with the Signal Corps Message Center in The Pen-

The routing of reports should be included in the instructions dispatches and routing by the Signal Branch to insure reporting is to expedite data in Washington.

able funds. The appro-
amounts designa-
tion I and section II of
graph 3 above:
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ance with the in-
curement class, will
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The routing designation is WFD, which is included in the address of all teletype transmissions dispatched to the Central Accounts Branch to insure expeditious handling and routing by the Signal Corps.

c. Since the principal objective of teletype reporting is to expedite receipt of the subject data in Washington and permit earlier consolidation of the reported information, the transmission should be accomplished as soon as the data are complete and without awaiting preparation of typewritten reports. Accordingly, on the date that the data are completed by service command headquarters, and not later than the 12th day of the month, the teletype transmission will be made during the period 0830 to 1700, E.W.T., except that no transmission will be made on Sunday. The completed typewritten report on WD FD Form 405 will, however, be mailed to arrive in Washington by the 14th day of the month, as prescribed in paragraph 2 above.

d. To minimize transmission time, only essential data will be transmitted and will consist of 36 digits for each line of the teletype transmission, as follows:

(1) *Line numbers* (preceding form number). Line numbers will be arbitrarily assigned consecutively, starting with 01 and ending with 99, to each line of the WD FD Form 405 report which is transmitted. In the event that the number of the lines on any individual report exceeds 99, excess lines will continue to be numbered by reverting to 01. Transmission of the line numbers will provide a quick and positive means of reference in case of errors.

(2) *Form number* (preceding type of fund). In order to identify Form 405 as distinguished from Form 407, code numbers will be transmitted to identify the respective forms. The code number "6", denoting Form 405, will be transmitted between the line number and type of fund designation.

(3) *Type of fund* (preceding year designation). The following code should be used for type of fund identification:

Code	Description of funds
1	War Department appropriation.
2	Transferred appropriation.
3	Trust fund appropriation.
4	Working fund.

(4) *Year designation* (preceding appropriation serial number). For the purpose of trans-

mission, three digits will be utilized for identification of the year(s) to which an appropriation pertains, as follows:

(a) In respect to a continuing appropriation, for which there is no fiscal year limitation, as for example, 21X0605, the year designation will always be transmitted as 000, in substitution for significant digits.

(b) In the case of annual appropriations, the first two of the three digits will identify the year to which the appropriation pertains, as for example, 450 for a 1945 fiscal year appropriation, 460 for a 1946 fiscal year appropriation, etc. It will be noted that in respect to the year designations for annual appropriations, a zero will always be transmitted in third place in substitution for a significant digit.

(c) In the case of multiple year appropriations, the first two of the three digits will identify the first year to which an appropriation pertains and for the third digit will identify the last, as for example, 425 for an appropriation available in the fiscal years 1942-45, 426 for an appropriation available in the fiscal years 1942-46, etc.

(5) *Appropriation serial number* (preceding project account code). The applicable appropriation serial number consisting of the last four digits of the appropriation symbol will be transmitted. For example, for the appropriation 212/60425, the digits 0425 will be transmitted.

(6) *Project account code* (preceding column 4). The applicable three digit project account code will be transmitted.

(7) *Available funds* (column 4). Regardless of the number of digits in any money column, all amounts must be preceded by zeros to make a uniform total of 10 digits. For example, the amount \$385,542.45 should be transmitted as 0038554245.

(8) *Debit or credit designation* (preceding column 7). Following transmission of the last digit of a debit amount in column 4, the space bar will be depressed; following transmission of the last digit of a credit amount in column 4, a period (.) will be inserted in lieu of the space bar depression.

(9) *Obligations—cumulative total* (column 7). The instructions for column 4 are also applicable for column 7.

(10) *Debit or credit designation* (following

column 7). The instructions for a debit designation (space) or credit designation (.) for amounts in column 4 are also applicable for amounts in column 7.

e. (1) Following is an example of the column arrangement of WD FD Form 405 as it will appear on the page copy of the transmission:

016142605021110004537893 0000416759.

(2) In accordance with the instructions contained in *d* above, the above example provides the following information, reading from left to right:

- 01—Line number 1.
- 6—WD FD Form 405.
- 1—War Department appropriation.

426—1942-46.

0502—Serial number of appropriation 212/60502.

111—Project account 111.

0004537893—The debit amount in column 4, \$45,378.93.

0000416759—The credit amount in column 7, (\$4,167.59).

f. Following transmission of a complete report in accordance with the instructions in subparagraphs above, grand totals will be transmitted for columns 4 and 7. It will not be necessary to transmit any other figures representing totals or subtotals.

WDGS CONTROL SYMBOL SB - F3 - 07

WD FD FORM 405
1 111 1945

Figure 11. Report on Status of Funds—Current Fiscal Year (WD FD Form 405).

APPENDIX X

REPORT ON STATUS OF SUBALLOCATIONS—CURRENT FISCAL YEAR
(WD FD FORM 406)**1. Purpose**

The purpose and use of this report form, a facsimile of which is shown in figure 12, are explained in chapter 9.

2. Number and Distribution of Copies

a. With respect to operating agencies which submit Report on Status of Funds—Current Fiscal Year (WD FD Form 405) pertaining to the status of suballocations, directly to the Budget Officer for the War Department and the Fiscal Director, ASF, this report on WD FD Form 406 will be prepared in not less than one copy which will be transmitted to the headquarters of the operating agency from which the reported suballocations were received so as to be received by that operating agency not later than 0915 of the 14th day of the month following the close of the reporting period. Typewritten data included in columns 10 and 11 of reports submitted under the provisions of this subparagraph will in all cases represent the original typing and not a carbon copy.

b. With respect to operating agencies, which do not submit Report on Status of Funds—Current Fiscal Year (WD FD Form 405) to the Budget Officer for the War Department and the Fiscal Director, ASF, this report on WD FD Form 406 will be prepared in not less than one copy which will be transmitted to the headquarters of the operating agency from which the reported suballocations were received so as to be received by that operating agency not later than 0915 of the 10th day of the month following the close of the reporting period.

c. It will be noted that, with the exception of the different report title and the additional two columns, 10 and 11, this report form is identical with Report on Status of Funds—Current Fiscal Year (WD FD Form 405). Accordingly, all but the last two columns of this report on WD FD Form 405 may be prepared simultaneously with and as a copy of the report on WD FD Form 405. Apart from the specific reporting requirements as outlined in *a* and *b* above, this feature makes it possible for an operating

agency to utilize this WD FD Form 406 for its retained copy of WD FD Form 405, completing the additional two columns, 10 and 11, if this information is desired.

3. Preparation of Report

a. Apart from the fact that this report on WD FD Form 406 relates only to the status of suballocations, the instructions contained in paragraphs 3 and 4 of appendix IX applicable to the preparation of Report on Status of Funds—Current Fiscal Year, WD FD Form 405, are also applicable to the preparation of this report on WD FD Form 406 so far as arrangement and sequence of information, columnar totals and content of columns 1 through 9 are concerned.

b. The information which is required in the additional two columns, 10 and 11, of this report on WD FD Form 406 is described below. Money amounts will be stated in exact cents.

(1) *Column 10—Expenditures.* Enter opposite the applicable project account numbers the total amount of expenditures made from the beginning of the fiscal year to the end of the reporting period applicable to the obligations reported in column 7. The amount for each project account can be determined from a summarization of total expenditures based on:

(a) Reports on status of allotments (WD AGO, Form 14-120 or WD AGO Form 14-121).

(b) Report on Status of Suballocations—Current Fiscal Year (WD FD Form 406) or Report on Status of Suballocations (Project Account Level) (WD FD Form 400) (if suballocations are issued by the operating agency).

(c) Expenditures made under open allotments, determined and included in the report in accordance with the provisions of chapter 7 with respect to expenditures on open allotments.

(2) *Column 11—Unliquidated obligations.* The amounts shown in this column will represent the difference between the cumulative total of obligations, as shown in column 7, and the cumulative total of expenditures, as shown in column 10.

[illegible]

Figure 12. Report on Status of Suballocations—Current Fiscal Year (WD FD Form 406).

APPENDIX XI

REPORT ON STATUS OF FUNDS—PRIOR FISCAL YEAR _____

(WD FD FORM 407)

1. Purpose

The purpose and use of this report form, a facsimile of which is shown in figure 13, are explained in chapter 9.

2. Number and Distribution of Copies

a. If the report on WD FD Form 407 pertains to the status of allocations received, it will be prepared in not less than three copies and will be forwarded so as to be received by those concerned not later than 0915 of the 14th day of the month following the close of the reporting period, distributed as follows:

- (1) Original:
Office of the Fiscal Director, ASF
Attention: Accounts Division, Central
Accounts Branch
Temporary Building C.
2nd and Q Sts., S.W.
Washington 25, D. C.
- (2) First copy:
Budget Officer for the War Department
Room 3A-878, The Pentagon
Washington 25, D. C.
- (3) Second copy:
Office of the Fiscal Director, ASF
Attention: Coordination and Reports
Branch
Room 4E-420, The Pentagon
Washington 25, D. C.

b. If the report on WD FD Form 407 pertains to the status of suballocations received, and if the operating agency by which the suballocations were issued to the reporting operating agency has concluded arrangements whereby this report will be submitted directly to the Budget Officer for the War Department and the Fiscal Director, ASF, the report will be prepared in not less than four copies and will be forwarded so as to be received by those concerned not later than 0915 of the 14th day of the month following the close of the reporting period, distributed as follows:

- (1) Original:
Office of the Fiscal Director, ASF
Attention: Accounts Division, Central
Accounts Branch
Temporary Building C.
2nd and Q Sts., S. W.
Washington 25, D. C.
- (2) First copy:
Budget Officer for the War Department
Room 3A-878, The Pentagon
Washington 25, D. C.
- (3) Second copy:
The headquarters of the operating agency from which the reported suballocations were received.
- (4) Third copy:
Office of the Fiscal Director, ASF
Attention: Coordination and Reports
Branch
Room 4E-420, The Pentagon
Washington 25, D. C.

c. If the report on WD FD Form 407 pertains to the status of suballocations received, and if the operating agency by which the suballocations were issued to the reporting operating agency has not concluded arrangements whereby this report will be submitted directly to the Budget Officer for the War Department and the Fiscal Director, ASF, the report will be prepared in not less than one copy. This copy will be transmitted to the headquarters of the operating agency from which the reported suballocations were received so as to be received by that operating agency not later than 0915 of the 10th day of the month following the close of the reporting period.

3. Preparation of Report by Other Than Service Command Headquarters

a. The provisions of this paragraph are not applicable to headquarters of the numbered service commands or the Military District of Washington. Neither are they applicable to

headquarters,
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type activities.
b. (1) WD FI
two sections, the
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Headquarters, Army Air Forces, with respect to suballocations received from Headquarters, Army Service Forces, to cover service command type activities.

b. (1) WD FD Form 407 will be prepared in two sections, the segregation being based upon the fund classification of the appropriations involved, as follows:

(a) Section I—General and Special Funds.

(b) Section II—Working and Trust Funds.

(2) Determination as to the appropriations to be included under each section will be made on the basis set forth in TM 14-700. A separate sheet or sheets will be used for each section.

c. The information to be included in section I will be arranged in the following sequence:

Appropriation (in numerical symbol sequence)

Subappropriation title, if applicable

Applicable project accounts
(numerical code sequence)

Subappropriation title

Applicable project accounts

Etc.

d. In section II, the information will be arranged in the numerical sequence of appropriation symbols. Detail by project accounts will not be reported. It will not be necessary in any case to add the decimal suffix to the basic appropriation symbol.

e. A total will be shown for the transactions under each appropriation, and subappropriation if applicable, and a grand total will be shown for each section. Should the transactions under an appropriation or subappropriation be represented by a one line entry, that line also will serve as the appropriation or subappropriation total.

f. The information which is required in the various columns of the report is described below. Money amounts will be stated in exact cents.

(1) *Column 1 — Appropriation symbol and project account numbers.* Enter the complete appropriation symbol (such as 212/60502) applicable to the appropriation title being reported. Indent under the appropriation symbol and enter the applicable project account number as shown in TM 14-700. The appropriation symbol will be shown again as an identification opposite the appropriation total.

(2) *Column 2—Procurement class.* Enter the procurement class code applicable to the re-

spective project accounts being reported, the class being determinable from the definitions and explanations stated in chapter 1, TM 14-700. A procurement class code established for operations previously reported under a given project account will not be changed to another class without suitable explanation or cross reference being included in the report in which the change is made.

(3) *Column 3 — Appropriation and project account titles.* Enter in capital letters the applicable appropriation title opposite the appropriation symbol to which it pertains (except opposite an appropriation total, in which case the appropriation title will not be repeated). Indent under the appropriation title and enter the project account titles applicable to the project account numbers shown in column 1. Appropriation and project account titles will be those shown in TM 14-700.

(4) *Column 4—Unobligated funds—End of prior fiscal year—As originally reported.* Enter opposite the applicable project account numbers the unobligated balances under prior year allocations or suballocations as reported at the close of the immediately preceding fiscal year. The amount for each project account can be taken from the applicable report on WD FD Form 405, WD FD Form 406, or WD FD Form 407, prepared as of 30 June of the immediately preceding fiscal year. The amount in this column will remain constant from month to month in the current fiscal year.

(5) *Column 5—Unobligated funds—End of prior fiscal year—Subsequent adjustments.* Enter opposite the applicable project account numbers the net totals (increases less decreases) of adjustments applied in fiscal accounts during the current fiscal year affecting the unobligated balances reported in column 4. If the adjustments applicable to any project account represent a net decrease in unobligated funds, the figure to be included in the report for the amount of such net decrease will be enclosed in brackets, viz., (5,000.00). Amounts in column 5 will include all current year adjustments to such unobligated balances resulting from liquidations, cancellations, corrections, or other revisions in the obligations used in the computation of these balances, but will not include adjustments to such balances resulting from withdrawals of funds in the current year. The amount for each project can be determined

by taking the cumulative obligations reported as of 30 June of the immediately preceding fiscal year and deducting therefrom the adjusted cumulative obligations against prior year funds as of the end of the current reporting period. These amounts may also be determined by summarizing the current month's transactions for "Obligations incurred" as reported monthly in the current fiscal year.

(6) *Column 6 — Unobligated funds — Net withdrawals and reclassifications—Current fiscal year.* (a) Enter opposite the applicable project account numbers the net totals (withdrawals less increases) represented by allocation or suballocation advice documents received in the current fiscal year pertaining to the unobligated balance of allocations or suballocations at the close of the immediately preceding fiscal year. The amount for each project account can be determined from changes during the current year in the general ledger account "Allocations received" or "Suballocations received" as maintained for transactions applicable to prior years.

(b) In unusual circumstances, increase allocation or suballocation advice documents may be received by an operating agency to the current fiscal year pertaining to prior year allocation or suballocation accounts and, in such cases, the amounts thereof will act to reduce the totals reported in column 6. If the cumulative amount of such increases exceeds the cumulative amount of withdrawals applicable to the same project account, the figure to be included in the report, representing the net increase, will be inclosed in brackets, viz., (5,000.00).

(c) Reclassification in the current fiscal year, as between project accounts, of unobligated amounts reflected in column 4 also will be reported in column 6, rather than in column 4 or 5 of the report. However, such reclassifications between project accounts under the same appropriation will only be effected in such amounts as are necessary to avoid the appearance of negative balances in column 7.

(7) *Column 7 — Unobligated funds — Net available for withdrawal.* The amounts entered in this column will be computed totals of the amounts shown in column 4, plus (or minus) amounts shown in column 5, minus (or plus) amounts shown in column 6.

(8) *Column 8 — Unliquidated obligations — End of prior fiscal year.* Enter opposite the ap-

plicable project account numbers the total amounts of unliquidated obligations reported or determined as at the close of the immediately preceding fiscal year. The amounts in this column will remain constant from month to month in the current fiscal year. Specifically, the adjustments to unobligated funds, as recorded in column 5 of the report, will not be applied as adjustments of the unliquidated obligation amounts to be shown in column 8.

(9) *Column 9 — Expenditures — Current fiscal year.* Enter opposite the applicable project account numbers the amounts of expenditures made in the current fiscal year in payment of the unliquidated obligations reported in column 8. The amount for each project account can be determined by deducting the total expenditures reported or determined as at 30 June of the immediately preceding fiscal year from the related total expenditures as compiled at the end of the current reporting period. (See paragraph 3b(1), appendix X for data to be considered in determining cumulative expenditure amounts.)

(10) *Column 10 — Current balance — Unliquidated obligations.* Amounts shown in this column will represent the unliquidated obligations, as reported in column 8, minus the expenditure totals, as reported in column 9, minus (or plus) the adjustments reflected in column 5. It will be noted that increase adjustments in column 5 will be applied as decreases in column 10, and decrease adjustments in column 5 will be applied as increases in column 10.

4. Preparation of Report by Service Command Headquarters

a. The provisions of this paragraph are applicable to the headquarters of the numbered service commands and the Military District of Washington. They also are applicable to Headquarters, Army Air Forces, with respect to suballocations received from Headquarters, Army Service Forces, to cover service command type activities.

b. Service command type activities do not involve accounting or reporting requirements with respect to working funds and trust funds; accordingly, no segregation of the report on WD FD Form 407 into separate sections will be required.

c. The information to be included in the report will be arranged in the following order:

Appropriation (in numerical symbol sequence).

Using service (or subappropriation title if applicable).

Applicable project accounts (in numerical code sequence).

Using service.

Applicable project accounts.

Etc.

d. A subtotal will be shown for each group of project accounts under a using service or subappropriation; a total will be shown for each appropriation, and a grand total for all appropriations included in the report.

e. No segregation will be required as between personnel and nonpersonnel project accounts or activities. The totals applicable to each project account under the using services or subappropriations involved will be included, regardless of the fact that the project accounts will include both personnel and nonpersonnel activities.

f. Except as is otherwise provided in this subparagraph, the required columnar information for this report will be determined and included in the report in accordance with the instructions contained in paragraph 3 above:

(1) Column 2—Procurement class, will be left blank.

(2) Column 6 — Unobligated funds — Net withdrawals and reclassifications — Current fiscal year. The amounts to be included in this column will be stated, as to appropriation and project account classification, exactly as shown on the underlying suballocation advices, either withdrawals or increases, received in the current year applicable to the prior year's funds or budget program covered by the report. Reclassifications, as between appropriation and project accounts, will not be initiated or given effect to by the reporting operating agency ex-

cept as specifically authorized in individual cases.

(3) Certain of the sources of information for determination of columnar amounts, as indicated in paragraph 3 above will not be applicable in connection with the preparation of this report. For example, service command type activities will not involve the issuance of, accounting for, or the receipt of reports pertaining to procurement allotments; and open allotment account transactions will be involved only to the extent of such open allotment accounts as have been established for undistributed expenditure refund transactions applicable to service command type activities.

5. Teletype Transmission

a. The instructions contained in paragraph 5, appendix IX, with reference to the teletype transmission by numbered service commands of reports on WD FD Form 405 are equally applicable to the teletype transmission of columns 1, 5 and 6 of reports on WD FD Form 407.

b. The separate reports on WD FD Form 407 will be transmitted immediately following transmission of the report for the period on WD FD Form 405, in the following sequence:

(1) WD FD Form 405.

(2) WD FD Form 407 applicable to the immediately preceding fiscal year.

(3) WD FD Form 407 applicable to all other prior fiscal years involved.

c. The code number 5 will designate reports on WD FD Form 407 for the immediately preceding fiscal year; the code number 4 will designate reports on this form for all other prior fiscal years involved. The applicable code number will be transmitted as prescribed in paragraph 5d(2), appendix IX.

APPENDIX XII

REPORT ON STATUS OF SUBALLOCATIONS (PROJECT ACCOUNT LEVEL)

(WD FD FORM 400)

1. Purpose

The purpose and use of this report form, a facsimile of which is shown in figure 14, are explained in chapter 9.

2. Number and Distribution of Copies

An individual report will be prepared on WD FD Form 400 in not less than one copy for each project account and will be forwarded to the headquarters of the operating agency from which the reported suballocations were received so as to be received by that operating agency not later than 0915 of the 10th day of the month following the close of the reporting period.

3. Preparation and Arrangement

a. A separate report will be prepared for each project account classification applicable to suballocations for each fiscal year with respect to which reports are submitted. It will not be necessary in any case to reflect on reports the decimal suffixes added to basic appropriation symbols. Reports are required so long as the appropriations involved remain available for expenditure and there continue to be uncompleted transactions, such as unliquidated obligations, applicable to the suballocations.

b. The heading of the report is self-explanatory and should be completed in each space as required, except that the first sheet only of a complete report series need be signed.

c. (1) Each sheet of the report will reflect totals and related balances which are cumulative from the inception of the suballocations to the date of the report. The sheets comprising a complete report series will be arranged as follows:

(*a*) In groups according to the fiscal year to which the suballocations involved are applicable.

(*b*) Within each fiscal year group by appropriations involved.

(*c*) Within each appropriation group by project accounts in consecutive order.

(2) Following arrangement in such sequence, the reports comprising each fiscal year group will be serially numbered (in recurring monthly series beginning with "1" each month) and securely fastened together.

d. Each sheet of the report will reflect cumulative totals in the appropriate spaces, as follows:

(1) *Funds received.* Enter the cumulative total of that portion of the suballocations (received (adjusted for increases or decreases) which pertains to the project account shown in the heading. The amount can be taken from the applicable general ledger account maintained for suballocations received.

(2) *Allotments made.* Enter the cumulative net total of allotments made which are applicable to the project account, including procurement allotments issued, administrative allotments issued and open allotments authorized. The amount can be determined from the general ledger accounts, Procurement Allotments Issued, Administrative Allotments Issued, and Open Allotments Authorized, with respect to the particular project account.

(3) *Available for allotment.* Enter in this space the difference between the amounts shown on lines 1 and 2 of the report.

(4) *Unobligated commitments.* Information will be included on this line only in reports submitted to an operating agency exercising command jurisdiction over the recipient of the suballocations, provided instructions to that effect have been issued by such agency. When these data are required, they will be obtained from reports on the status of allotments, furnished by field installations (or other operating agencies).

(5) *Obligations incurred.* Enter the cumulative total of obligations incurred which pertain to the project account shown in the heading. This amount may be obtained by summarizing the obligation transactions reported by field installations (or other operating agencies).

(6) *Expenditures.* Enter the cumulative total of expenditures which pertain to the project account shown in the heading. The amount may be obtained by summarizing the applicable expenditure transactions reported by field installations (or other operating agencies).

(7) *Unliquidated obligations.* Enter in this space the difference between the amounts

shown on lines 5 and 6 of the report. The unliquidated obligations, as included herein, may be verified independently with totals determinable from or shown on reports furnished by field installations (or other operating agencies).

e. In respect to reports submitted by an operating agency to the operating agency having command jurisdiction, information will be entered in the column of the report headed "Current month" only to the extent required by applicable instructions issued by the latter agency. In respect to reports submitted to operating agencies other than the one exercising command jurisdiction, the reporting operating agency will furnish no information in this column.

WDGS CONTROL SYMBOL SB - F3 - 23

REPORT ON STATUS OF SUBALLOCATIONS (PROJECT ACCOUNT LEVEL)		SHEET NO	
		OF	SHEETS
TO (RECEIVING OPERATING AGENCY)			
FROM (REPORTING OPERATING AGENCY)		AGENCY NO.	
APPROVING OFFICER'S SIGNATURE AND TITLE			
PERIOD ENDED		APPROPRIATION SYMBOL	
SUBALLOCATION SERIAL		FISCAL YEAR	PROJECT ACCOUNT
CURRENT MONTH	CLASSIFICATION		CUMULATIVE TO DATE
	1	FUNDS RECEIVED	
	2	ALLOTMENTS MADE	
	3	AVAILABLE FOR ALLOTMENT	
	4	UNOBLIGATED COMMITMENTS	
	5	OBLIGATIONS INCURRED	
	6	EXPENDITURES	
	7	UNLIQUIDATED OBLIGATIONS	
REMARKS			

WD FD FORM 400
1 JUL 1946

Figure 14. Report on Status of Suballocations (Project Account Level) (WD FD Form 400).

APPENDIX XIII

SUMMARY OF OBLIGATION ADJUSTMENTS AND PROGRAM SAVINGS— CURRENT FISCAL YEAR (WD FD FORM 408)

I. Purpose

The purpose and use of this report form, a facsimile of which is shown in figure 15, are explained in chapter 9. In this connection, it will be noted that, unless specifically directed to the contrary, this report will not be compiled or submitted by headquarters of the numbered service commands or the Military District of Washington. Neither will it be compiled or submitted by Headquarters, Army Air Forces, with respect to suballocations received from Headquarters, Army Service Forces, to cover service command type activities.

2. Number and Distribution of Copies

a. With respect to operating agencies which compile and submit Report on Status of Funds—Current Fiscal Year, WD FD Form 405, pertaining to the status of allocations received, directly to the Budget Officer for the War Department and the Fiscal Director, ASF, this report on WD FD Form 408 will be prepared in not less than three copies and will be forwarded so as to be received by those concerned not later than 0915 of the 14th day of the month following the close of the reporting period, distributed as follows:

(1) Original:

Office of the Fiscal Director, ASF
Attention: Accounts Division, Central
Accounts Branch
Temporary Building C
2nd and Q Sts., S.W.
Washington 25, D. C.

(2) First copy:

Budget Officer for the War Department
Room 3A-878, The Pentagon
Washington 25, D. C.

(3) Second copy:

Office of the Fiscal Director, ASF
Attention: Coordination and Reports
Branch

Room 4E-420, The Pentagon
Washington 25, D. C.

b. With respect to operating agencies which compile and submit Report on Status of Funds—Current Fiscal Year (WD FD Form 405) pertaining to the status of suballocations received, directly to the Budget Officer for the War Department and the Fiscal Director, ASF, this report on WD FD Form 408 will be prepared in not less than four copies and will be forwarded so as to be received by those concerned not later than 0915 of the 14th day of the month following the close of the reporting period, distributed as follows:

(1) Original:

Office of the Fiscal Director, ASF
Attention: Accounts Division, Central
Accounts Branch
Temporary Building C
2nd and Q Sts., S.W.
Washington 25, D. C.

(2) First copy:

Budget Officer for the War Department
Room 3A-878, The Pentagon
Washington 25, D. C.

(3) Second copy:

The headquarters of the operating agency from which the suballocations involved in the subject matter of the report were received.

(4) Third copy:

Office of the Fiscal Director, ASF
Attention: Coordination and Reports
Branch
Room 4E-420, The Pentagon
Washington 25, D. C.

c. With respect to operating agencies which do not compile and submit Report on Status of Funds—Current Fiscal Year (WD FD Form 405) directly to the Budget Officer for the War Department and the Fiscal Director, ASF, this report on WD FD Form 408 will be prepared in at least one copy. This copy will be trans-

to the headquarters of the operating agency from which the suballocations affected the subject matter of the report were received so as to be received by that operating agency not later than 0915 of the 10th day of the month following the close of the reporting period.

3. Preparation of Report

a. (1) WD FD Form 408 will be prepared in two sections, as follows:

(a) Section I—Current Month Only.

(b) Section II—Cumulative for Reporting Period.

(2) The transactions to be included under section I will be those pertaining to net obligations incurred during the last month of the reporting period. The transactions to be included in section II will be those pertaining to net obligations incurred and program savings not involving adjustments to obligations during the complete reporting period. A separate sheet or sheets will be used for each section.

b. (1) Each of the two sections of the report will be segregated into three parts based upon the fund classification of the appropriations involved, as follows:

(a) Part I—General and Special Funds (exclusive of replacing appropriations)

(b) Part II—General and Special Funds (replacing appropriations only)

(c) Part III—Working funds.

(2) Determination as to the appropriations to be included under each part will be made on the basis set forth in TM 14-700. Separate sheets need not be used for each part.

c. The information to be included in each part will be arranged in the following sequence:

Appropriation (in numerical symbol sequence).

Subappropriations, if applicable.

Appropriation.

Subappropriations.

Etc.

d. Detail by project accounts will not be reported. It will not be necessary in any case to add the decimal suffix to the basic appropriation symbol. It will be noted that transactions applicable to trust fund appropriations are not required to be included in the report.

e. Subject to the provisions of *d* above, amounts to be included in WD FD Form 408 will pertain only to obligation adjustments and

other program savings affecting funds required to be included in the related Report on Status of Funds—Current Fiscal Year (WD FD Form 405) Report on Status of Suballocations—Current Fiscal Year (WD FD Form 406) or Report on Status of Suballocations (Project Account Level) (WD FD Form 400) as the case may be.

f. A subtotal will be shown at the end of each part. A grand total will be shown at the end of each section.

g. The information which is required in the various columns of the report is described below. Money amounts will be stated in exact cents. Information for columns 5, 6, 7, 8 and 9 will be obtained from Report of Obligation Adjustments (WD AGO Form 14-116) received from field installations or WD FD Form 408, received from other operating agencies. The information for column 10 will be determined and included by the headquarters of the operating agency.

(1) *Column 1—Appropriation symbol.* Enter the complete appropriation symbol (such as 212/60502) applicable to the appropriation title being reported.

(2) *Column 2—Appropriation and subappropriation titles.* Enter the applicable appropriation title opposite the appropriation symbol to which it pertains. Indent under the appropriation title and enter the subappropriation title(s), where applicable, pertaining to the appropriation involved.

(3) *Column 3—Net obligations for the period.* Enter opposite the applicable appropriation symbols or subappropriation titles in column 1 or 2 the net totals of obligations for the period as shown by the related Report on Status of Funds—Current Fiscal Year (WD FD Form 405) Report on Status of Suballocations—Current Fiscal Year (WD FD Form 406) or as determinable from Report on Status of Suballocations (Project Account Level) (WD FD Form 400) as the case may be.

(4) *Column 4—New obligations for the period.* Enter opposite the applicable symbols or titles the amounts of new obligations incurred during the reporting period. Such amounts will exclude the major adjustments detailed in columns 5 to 9 of the report but will include routine adjustments, such as those pertaining to normal obligation liquidations. Amounts to be included in this column will represent the sum

of related amounts in columns 3, 5, 6, 7, 8, and 9.

(5) *Column 5 — Contract renegotiations — Statutory.* Enter opposite the applicable symbols or titles the total adjustments to obligations resulting from statutory renegotiation which are evidenced by one or more of the following documents:

(a) Renegotiation agreements executed pursuant to and citing renegotiation legislation, and providing for repayment of excessive profits to the Government by credit memorandum, voucher deduction, or any other form of credit against or withholding from sums otherwise due the contractor.

(b) Orders from the Secretary of War or his authorized representatives issued pursuant to unilateral determinations of excessive profits under authority of renegotiation legislation, and ordering the crediting against or withholding from sums otherwise due a contractor of amounts necessary to liquidate the excessive profits found to be due the Government.

(c) Orders or other documents providing for the crediting against or withholding from sums otherwise due contractors of the amounts necessary to liquidate excessive profits due under a renegotiation agreement executed pursuant to renegotiation legislation, but payment of which has become delinquent.

(6) *Column 6 — Contract renegotiations — Nonstatutory.* Enter opposite the applicable symbols or titles the amounts of adjustments to obligations resulting from renegotiations other than those for which amounts are required to be reported in column 5, such as, for example, adjustments resulting from renegotiation specifically provided for in a contract.

(7) *Column 7 — Contract terminations — Group 1.* Enter opposite the applicable symbols or titles the amounts of recorded reductions in obligations resulting from contract termina-

tions (as defined in applicable Procurement Regulations) in respect to which an equivalent reduction in program fund requirements is not anticipated. Include also any necessary adjustments or reclassifications in respect to data previously reported under this category.

(8) *Column 8 — Contract terminations — Group 2.* Enter opposite the applicable symbols or titles the amounts of recorded reductions in obligations resulting from contract terminations in respect to which an equivalent reduction in program fund requirements is anticipated and which may be withdrawn. Include also any necessary adjustments or reclassifications in respect to data previously reported under this category.

(9) *Column 9 — Other major adjustments.* Enter opposite the applicable symbols or titles the net amounts (decreases less increases) of any other major adjustments to obligations such as for terminations not for the convenience of the Government, price redeterminations, etc.

(10) *Column 10 — Other program savings available for withdrawal.* Enter opposite the applicable symbols or titles the amounts of unrequired allocated or suballocated funds other than savings represented by the data included in columns 5, 6, 8 and 9. Amounts in this column will include savings due to program changes which do not involve adjustments to recorded obligations such, for example, as reductions in a previously contemplated program under which contracts or purchase orders had not yet been issued. This column will not be applicable for section I of the report.

(11) *Column 11 — Total available for withdrawal.* Enter opposite the applicable symbols or titles the total amount of funds which is available for withdrawal, represented by the sum of the amounts in columns 5, 6, 8 and 10. This column will not be applicable for section I of the report.

Figure 15. Summary of Obligation Adjustments and Program Savings—Current Fiscal Year (WD FD Form 408).

Figure 15. Summary of Obligation Adjustments and Program Savings—Current Fiscal Year (WD FD Form 408).

APPENDIX XIV

SUMMARY OF OBLIGATION ADJUSTMENTS—PRIOR FISCAL YEAR _____
(WD FD FORM 409)**1. Purpose**

The purpose and use of this report form, a facsimile of which is shown in figure 16, are explained in chapter 9. In this connection, it will be noted that, unless specifically directed to the contrary, this report will not be compiled or submitted by headquarters of the numbered service commands or the Military District of Washington. Neither will it be compiled or submitted by Headquarters, Army Air Forces, with respect to suballocations received from Headquarters, Army Service Forces, to cover service command type activities.

2. Number and Distribution of Copies

a. With respect to operating agencies which compile and submit Report on Status of Funds—Prior Fiscal Year _____, (WD FD Form 407) pertaining to the status of allocations received, directly to the Budget Officer for the War Department, and the Fiscal Director, ASF, this report on WD FD Form 409 will be prepared in not less than three copies and will be forwarded so as to be received by those concerned not later than 0915 of the 14th day of the month following the close of the reporting period, distributed as follows:

- (1) *Original.*
Office of the Fiscal Director, ASF
Attention: Accounts Division, Central
Accounts Branch
Temporary Building C
2nd and Q Sts., S.W.
Washington 25, D. C.
- (2) *First copy.*
Budget Officer for the War Department
Room 3A-878, The Pentagon
Washington 25, D. C.
- (3) *Second copy.*
Office of the Fiscal Director, ASF
Attention: Coordination and Reports
Branch

Room 4E-420, The Pentagon
Washington 25, D. C.

b. With respect to operating agencies which compile and submit Report on Status of Funds—Prior Fiscal Year _____, (WD FD Form 407) pertaining to the status of suballocations received, directly to the Budget Officer for the War Department and the Fiscal Director, ASF, this report on WD FD Form 409 will be prepared in not less than four copies and will be forwarded so as to be received by those concerned not later than 0915 of the 14th day of the month following the close of the reporting period, distributed as follows:

- (1) *Original.*
Office of the Fiscal Director, ASF
Attention: Accounts Division, Central
Accounts Branch
Temporary Building C
2nd and Q Sts., S.W.
Washington 25, D. C.
 - (2) *First copy.*
Budget Officer for the War Department
Room 3A-878, The Pentagon
Washington 25, D. C.
 - (3) *Second copy.*
The headquarters of the operating agency from which the suballocations involved in the subject matter of the report were received.
 - (4) *Third copy.*
Office of the Fiscal Director, ASF
Attention: Coordination and Reports
Branch
Room 4E-420, The Pentagon
Washington 25, D. C.
- c.* With respect to operating agencies which compile and submit Report on Status of Funds—Prior Fiscal Year _____, (WD FD Form 407) or Report on Status of Suballocations (Project Account Level) (WD FD Form 400) to another operating agency and not directly to

The Budget Officer for the War Department and the Fiscal Director, ASF, this report on WD FD Form 409 will be prepared in not less than one copy. This copy will be transmitted to the headquarters of the operating agency from which the suballocations affected by the subject matter of the report were received so as to be received by that operating agency not later than 0915 of the 10th day of the month following the close of the reporting period.

3. Preparation of Report

a. (1) WD FD Form 409 will be prepared in three sections, the segregation being based upon the fund classification of the appropriations involved, as follows:

(a) Section I—General and Special Funds (exclusive of replacing appropriations).

(b) Section II—General and Special Funds (replacing appropriations only).

(c) Section III—Working Funds.

(2) Determination as to the appropriations to be included under each section will be made on the basis set forth in TM 14-700. Separate sheets need not be used for each section.

b. The information to be included in each section will be arranged in the following sequence:

Appropriation (in numerical symbol sequence)

Subappropriations, if applicable

Appropriation

Subappropriations

Etc.

c. Detail by project accounts will not be reported. It will not be necessary in any case to add the decimal suffix to the basic appropriation symbol. It will be noted that transactions applicable to trust fund appropriations are not required to be included in the report.

d. Subject to the provisions of *c* above, amounts to be included in WD FD Form 409 will pertain only to obligation adjustments affecting funds required to be included in the related Report on Status of Funds—Prior Fiscal Year _____, (WD FD Form 407) or Report on Status of Suballocations (Project Account Level) (WD FD Form 400) as may be applicable.

e. A subtotal will be shown at the end of each section and a grand total for the combined sections will be included at the end of the report.

f. The information which is required in the

various columns of the report is described below. Money amounts will be stated in exact cents. Information for columns 4, 5, 6, 7, and 8 will be obtained from Report of Obligation Adjustments (WD AGO Form 14-116) received from field installations or WD FD Form 409, received from other operating agencies.

(1) *Column 1 — Appropriation symbol.* Enter the complete appropriation symbol (such as 212/60502) applicable to the appropriation title being reported.

(2) *Column 2 — Appropriation and subappropriation titles.* Enter the applicable appropriation title opposite the appropriation symbol to which it pertains. Indent under the appropriation title and enter the subappropriation title(s), where applicable, pertaining to the appropriation involved.

(3) *Column 3 — Adjustments for the period.* Enter opposite the applicable appropriation symbols or subappropriation titles in column 1 or 2 the net adjustments for the period to prior years' obligations, other than by payments, as shown in column 5 of the related Report on Status of Funds—Prior Fiscal Year _____, (WD FD Form 407) or as determined from Report on Status of Suballocations (Project Account Level) (WD FD Form 400).

(4) *Column 4 — Contract renegotiations — Statutory.* Enter opposite the applicable symbols or titles the total adjustments to obligations resulting from statutory renegotiation which are evidenced by one or more of the following documents:

(a) Renegotiation agreements executed pursuant to and citing renegotiation legislation, and providing for repayment of excessive profits to the Government by credit memorandum, voucher deduction, or any other form of credit against or withholding from sums otherwise due the contractor.

(b) Orders from the Secretary of War or his authorized representatives issued pursuant to unilateral determinations of excessive profits under authority of renegotiation legislation, and ordering the crediting against or withholding from sums otherwise due a contractor of amounts necessary to liquidate the excessive profits found to be due the Government.

(c) Orders or other documents providing for the crediting against or withholding from sums otherwise due contractors of the amounts necessary to liquidate excessive profits due under

a renegotiation agreement executed pursuant to renegotiation legislation, but payment of which has become delinquent.

(5) *Column 5 — Contract renegotiations — Nonstatutory.* Enter opposite the applicable symbols or titles the amounts of adjustments to obligations resulting from renegotiations other than those for which amounts are required to be reported in column 4, such as, for example, adjustments resulting from renegotiation specifically provided for in a contract.

(6) *Column 6 — Contract terminations — Group 1.* Enter opposite the applicable symbols or titles the amounts of recorded reductions in obligations resulting from contract terminations (as defined in applicable Procurement Regulations) in respect to which an equivalent reduction in program fund requirements *is not* anticipated. Include also any necessary adjust-

ments or reclassifications in respect to data previously reported under this category.

(7) *Column 7 — Contract terminations — Group 2.* Enter opposite the applicable symbols or titles the amounts of recorded reductions in obligations resulting from contract terminations in respect to which an equivalent reduction in program fund requirements is anticipated. Include also any necessary adjustments or reclassifications in respect to data previously reported under this category.

(8) *Column 8 — Other major adjustments.* Enter opposite the applicable symbols or titles the net amounts (decreases less increases) of any other major adjustments to obligations such as for terminations not for the convenience of the Government, price redeterminations, etc.

in this category.
the applicable symbols in
the a recorded reductions in
of a contract term
from an equivalent reduc-
tion in equipment anti-
cipating adjustments
reducing previously

Figure 16. Summary of Obligation Adjustments—Prior Fiscal Year____, (WD FD Form 409).

APPENDIX XV

REPORT ON ADVANCE PAYMENTS OUTSTANDING (WD FD FORM 410)

1. Purpose

The purpose and use of this report form, a facsimile of which is shown in figure 17, are explained in chapter 9.

2. Number and Distribution of Copies

a. With respect to operating agencies which submit reports on the status of funds on WD FD Form 405 or 407, directly to the Budget Officer for the War Department and the Fiscal Director, ASF, this report on WD FD Form 410, pertaining to advance payments applicable to such allocations or suballocations, will be prepared in not less than two copies and will be forwarded so as to be received by those concerned not later than 0915 of the 15th day of the month following the close of reporting period, distributed as follows:

(1) Original.

Office of the Fiscal Director, ASF
Attention: Accounts Division, Central
Accounts Branch
Temporary Building C
2d and Q Sts., S.W.
Washington 25, D. C.

(2) First copy.

Office of the Fiscal Director, ASF
Attention: Special Financial Services
Division, Advance Payment and
Loan Branch
Room 5D-464, The Pentagon
Washington 25, D. C.

b. With respect to operating agencies which submit reports on the status of suballocations on WD FD Form 406, 407 or 400 to another operating agency and not directly to the Budget Officer for the War Department and the Fiscal Director, ASF, this report on WD FD Form 410, pertaining to advance payments applicable to such suballocations, will be prepared in at least one copy. This copy will be transmitted to the headquarters of the operating agency from which the related suballocations were received so as to be received by that operating agency

not later than 0915 of the 10th day of the month following the close of the reporting period.

3. Preparation of Report

a. WD FD Form 410 will be prepared to include required information with respect to all advance payments on which outstanding balances existed at the end of the reporting period; all advance payments on which outstanding balances existed at the beginning of the last quarter of the reporting period but which were recouped in full during that quarter; and all authorized advance payments against which no advances actually had been made at the end of the reporting period. It will be noted that data as to advance payments made and recouped in full prior to the beginning of the last quarter of the reporting period will not be included in the report.

b. (1) Totals will be shown in the report for the amounts entered in each of the columns 5, 6, 7, and 8. Following these totals a recapitulation of the amounts reflected in those columns will be shown, as follows:

(2) Recapitulation by type of contract:

Advance payments against CPFF contracts either not made or not recouped in full at end of reporting period.	\$ X X X
---	----------

Advance payments against fixed price contracts either not made or not recouped in full at end of reporting period.	X X X
--	-------

Total	\$ X X X
-------	----------

Advance payments against CPFF contracts recouped in full during reporting period.	\$ X X X
---	----------

Advance payments against fixed price contracts re-	
--	--

the 10th day of the month
the reporting period.

FD FORM 410

couped in full during re-
porting period.

	X X X
Total	\$ X X X
Combined Total	\$ X X X

c. The information which is required in the various columns of the report is described below. Money amounts will be stated in exact cents. Information for the columnar content of the report will be obtained from Report on Status of Advance Payments (WD AGO Form 14-96) received from field installations, or WD FD Form 410, received from other operating agencies.

(1) *Column 1 — Contract number.* Enter herein the prime contract number against which there are advanced payments outstanding, or paid and not previously reported as such, or authorized and not made.

(2) *Column 2 — Name of contractor.* Enter herein the name of the contractor in respect to the data shown in column 1.

(3) *Column 3 — Type of contract.* Enter herein by symbol the type of prime contract involved, whether cost-plus-a-fixed-fee (CPFF) or fixed price (FP). In cases where an advance is authorized or made against a letter purchase order or letter contract, the advance should be classified under the type of contract which will

supersede the letter purchase order or letter contract.

(4) *Column 4 — Amount of contract.* Enter herein the amount of the prime contract involved, as currently adjusted for change orders, etc. If a CPFF contract, the amount to be entered in this column will be the current estimate of actual cost only, exclusive of the fixed fee.

(5) *Column 5 — Advance payments authorized.* Enter herein the amount of advance payment authorized to have been made against the prime contract involved, regardless of whether all, a part, or not any of such authorized amount actually has been advanced.

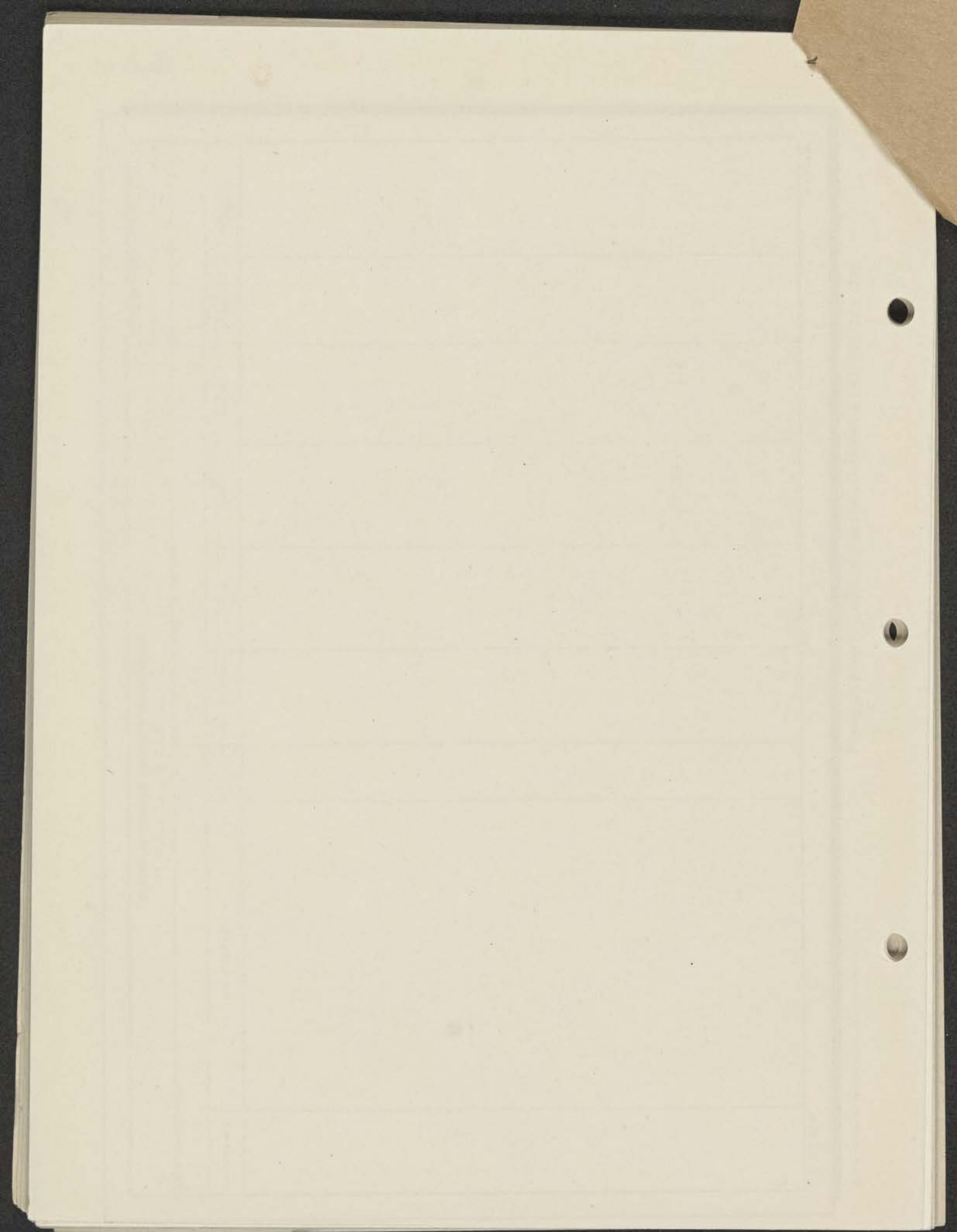
(6) *Column 6 — Advance payments made.* Enter herein the total amount actually advanced in respect to the data shown in column 5.

(7) *Column 7 — Advance payments recovered.* Enter herein the total recoupments made (whether by voucher deductions, nonpayment vouchers, or by cash refunds) in respect to the data shown in column 6.

(8) *Column 8—Advance payments outstanding.* Enter herein the difference between the amounts entered in columns 6 and 7.

(9) *Column 9 — Appropriation symbol.* Enter herein the appropriation symbol number to which the contract and the advance payment are chargeable.

Form 410).
85-22270-400





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