# ORDER

WP 2700.26
NM 2700.23

F & E COST ACCOUNTING SYSTEM

October 1, 1985

# DEPARTMENT OF TRANSPORTATION
## FEDERAL AVIATION ADMINISTRATION

Distribution: WP: A-X-2(AWP-20/30/50/60/400)(3cy);A-FAF-0(1cy)
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Initiated By: AWP-20

## FORWARD

This order will enable the user to gain a better understanding of the F&E Cost Accounting System. It provides basic information in the preparation of the various documents and assigns areas of responsibilities for the capitalization process. Also incorporates definitions of terms and procedures necessary to operate the system.

F. P. Cantrell
Manager, Accounting Division

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# CHAPTER 1. GENERAL

1. PURPOSE. This order provides guidelines for using the F&E Cost Accounting System.

2. DISTRIBUTION. This order is distributed to division level in Airway Facilities, Logistics, Budget and Management Systems Divisions in the Western-Pacific Region; division level in the Airway Facilities, Logistics and Financial and Information Resources Divisions in the Northwest Mountain Region; and to all Airway Facilities Field Offices in both Regions.

3. CANCELLATION. Order WE 2700.14/RM2700.12/NW2700.12 dated January 29, 1976 and Order WE 2700.16/RM2700.14/NW2700.14 dated July 22, 1976 are cancelled.

4. COORDINATION. This order was coordinated with the officials of the Western-Pacific and Northwest Mountain Regions.

5. F&E COST ACCOUNTING SYSTEM. The F&E Cost Accounting System accumulates fiscal data related to the agency's activities in constructing, altering, repairing and removing air navigation, air traffic control, and supporting facilities required for the National Airspace System. The F&E Cost Accounting System is based upon the job order concept of project control and provides for collection and assignment of obligations and costs to appropriate job order numbers.

6. BACKGROUND. This order replaces Order WE2700.14/RM2700.12/-NW2700.12 dated January 29, 1976 and incorporated Order WE2700.16/-RM2700.14/NW2700.14 dated July 22, 1976 to be effective with the new Uniform Accounting System (UAS) which was adopted by the agency in 1983.

7. OVERVIEW OF THE UNIFORM ACCOUNTING SYSTEM (UAS)

a. Accounting data is entered into UAS by the accounting offices through CRT terminals. This data is transmitted immediately to the central computer at the Aeronautical Center in Oklahoma City. The data is then stored and at prescribed times, reports are generated in its present format. A few problems exist in the generated reports. Some of the reports are not exactly the same as the previous ones. Also information which was found on one report now sometimes has to be retrieved from as many as three reports.

b. Data System Change Proposals (DSCP's) have been submitted to the UAS Operations Branch at the Aeronautical Center to address these report deficiencies.

c. In UAS, documents with the same functions are grouped together and are identified by a numeric code known as the document type. A listing of document types which are currently being used is included. (See Appendix 1.)

d. Transaction codes are data elements in UAS which are used to generate general ledger treatments and update automated data files.

e. UAS produces two types of accounting reports, on-line and fixed. On-line reports can be requested at any time and printed on the local printer. An example of an on-line report is the 32-13F Report, LDR listing by Employee Names, which is accessed immediately by the requester. Fixed reports are those scheduled to be produced at a specified time, usually monthly.

f. UAS also provides support for local systems. This support is in the form of a "data string" which will contain all the transactions which was entered into the system. The "data string" is sent back to the region and stored in the local computer (Data General). From this data string, monthly local reports such as FE260R1, Monthly F&E Detail, are produced.

g. One of the major features of UAS is its inquiry capability. Information on the status of projects, documents, etc. can be assessed from the system promptly.

h. Overall, UAS has many good features which makes it much easier for us to do our tasks.

i. The order is intended to enable the user to gain a better understanding of the Western-Pacific Region's F&E Cost Accounting System. Comments on coding F&E documents, input forms, capitalization, and reports are provided.

# CHAPTER 2. CODING F&E OBLIGATION DOCUMENTS

1. GENERAL. F&E obligation documents must contain the following coding:

Required Coding on All F&E Documents

| Appropriation Code | Eight Digit Job Order Coding System | Cost Center | Object Class |
|---|---|---|---|
| EXAMPLE: | | | |
| 782.0 | 440 32345 | 48050 | 2211 |

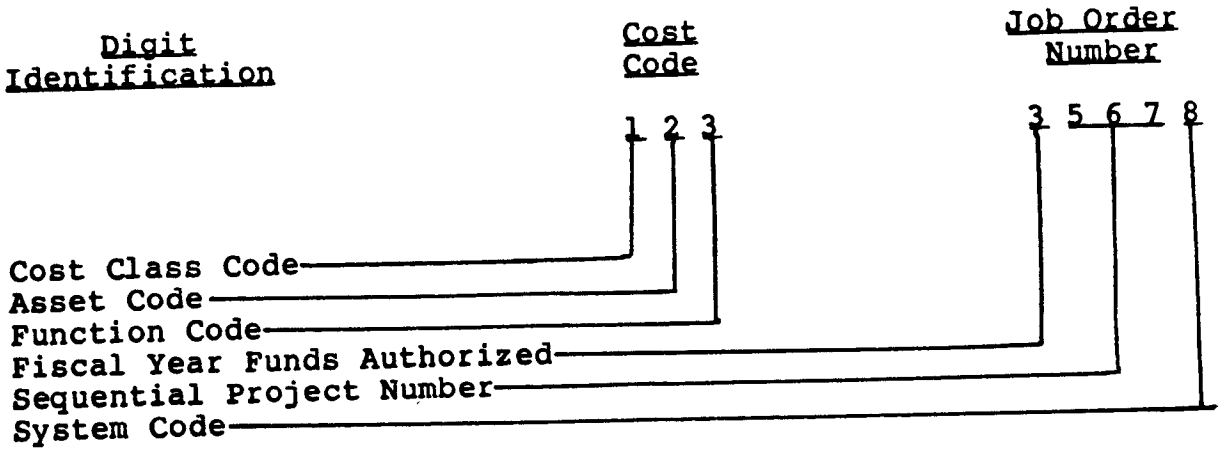
2. APPROPRIATION CODE. Represents the accounting code used for funds appropriated by Congress to FAA for specific programs. Currently, F&E is financed by two types of appropriations.

Types of F&E Appropriations

| Type | Description |
|---|---|
| No year | Valid until all funds are obligated. |
| Multi-year | Valid for a stated number of years. (Usually 5 years). |

3. JOB ORDER SYSTEM CODE. The basic objective of the cost accounting coding structure is to provide a means of identifying and classifying costs. Costs are identified and classified through an eight digit coding system consisting of a three digit cost code and a five digit job order number. The cost code consists of the cost class, asset, and function and the job number identifies the fiscal year or multi-year appropriation, sequential project number and system code as follows:

## EIGHT DIGIT CODING SYSTEM




a. Cost Class: First digit (000 35678)

0 Other

| | |
|---|---|
| 000 | Other (Use with any JON) |
| 001 | Unassigned Time (Use with JON X0006) |
| 011 | Special Assignment (Use with JON X0006) |
| 021 | Training (Use with JON X0006) |
| 029 | Operations Assignment |
| 031 | Change of Station (Use with JON X0006) |
| 061 | Advance Planning (Use with JON X0006) |
| 071 | Advance Engineering (Use with JON X0006) |
| 081 | Other Advanced Work (Use with JON X0006) |
| 091 | Other Expense (Use with JON X0006) |

1 Civil Engineering
2 Electronic Engineering
3 Construction
4 Installation
5 Flight Inspection
6 Drafting
7 Overhead (Use 700 X0005)

b. Asset: Second digit (120 35678)

1 Land
2 Building
3 Other Structures
4 Facility Equipment
5 Administrative Equipment
6 Development Equipment
7 Other Equipment
8 Leasehold Improvements

c. Function: Third digit (120 35678)

| | |
|---|---|
| 0 | Other |
| 2 | Travel |
| 7 | Overhead |

d. Fiscal Year or Multi-year Appropriation: (120 35678) This number is usually the fiscal year that the funds are authorized. For example, multi-year appropriation 693/78107 (signified by the number 3 preceding the slash (/), was authorized in fiscal year 1983. This appropriation will be authorized for use through fiscal year 1987 (signified by the number 7 after the slash(/).

e. Sequential Project Numbers: 001-999 (120 35678)

| | |
|---|---|
| 001 - 699 | Direct F&E |
| 710 - 729 | Direct F&E/E&D |
| 730 - 739 | Reimbursable - F&E/E&D |
| 740 - 759 | Direct - RE&D |
| 760 - 769 | Reimbursable - RE&D |
| 770 - 789 | Direct - E&D |
| 790 - 799 | Reimbursable - E&D |
| 800 - 849 | Reimbursable - F&E |
| 850 - 899 | Fabrication |
| 900 - 949 | Reserved |
| 950 - 999 | Standing Job Order Numbers |

f. System Code: (120 35678)

| | |
|---|---|
| 1 | UHF/VHF Navigational Facilities (VOR, VORTAC) |
| 2 | Air Traffic Control Center Facilities (ARTCC, RCAG, BUEC) |
| 3 | Terminal Aids (ILS, ALS, etc.) |
| 4 | Terminal Air Traffic Control Facilities (Towers, TRACONS, RT/R, Center Field Wind) |
| 7 | Flight Service Stations (UVDF, RT/R, Teletype) |
| 8 | International Flight Service Stations |
| 9 | Support Facilities (Housing) |
| 0 | Miscellaneous |

4. F&E PROJECT CODE. The system code (eight digit of the job order coding system) and facility type (the three digits following the system code) comprise the F&E project code.

5. COST CENTER. A five digit code (first digit represents the region designation 4 or S) that identifies the organization charged with the cost. Applicable cost center codes are contained in Order WP 2700.70 and NM 2700.7N or its replacements.

6. OBJECT CLASS. A four digit code classifying the labor, materiel, or service being purchased in accordance with standard classifications established by the Office of Management and Budget and the agency. Object classification codes currently in use are found in Order WP and NM 2700.6C, Appendix 2.

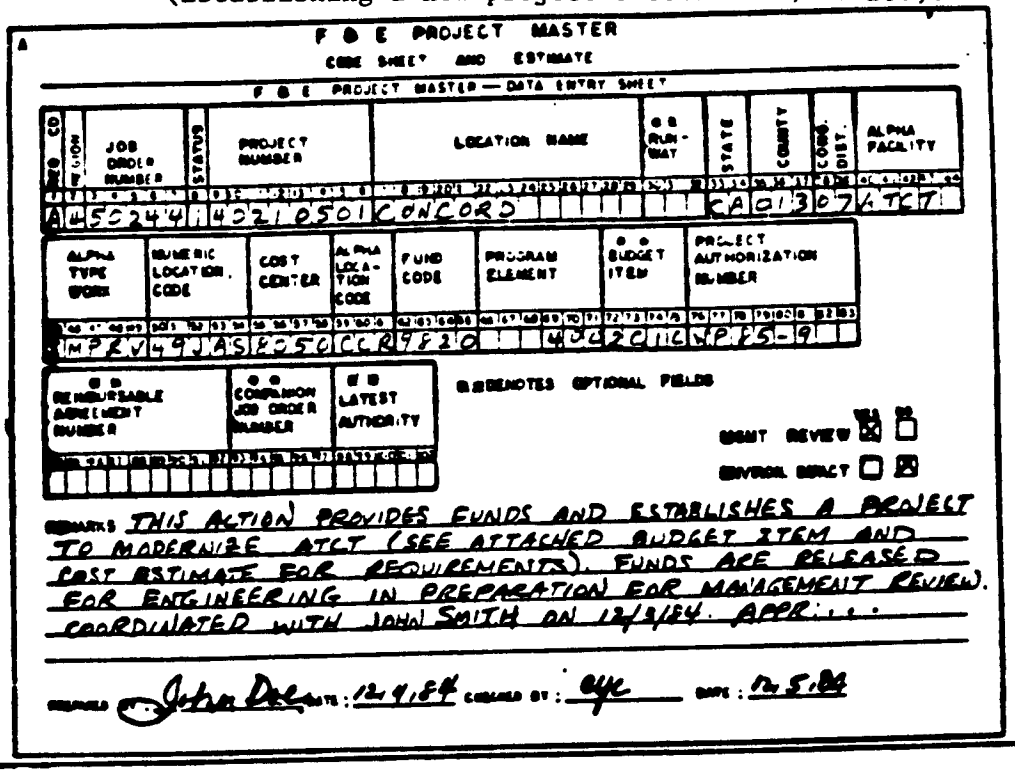
## CHAPTER 3. F&E PROJECT MASTER CODE SHEET AND ESTIMATE

1. GENERAL. All F&E Project Master Code Sheets and Estimates (checkerboards), WP Form 2700-64, are submitted by Airway Facilities to Accounting and processed bi-weekly. Part A provides the status and descriptive information contained in the 1680, Project Master File. Part B updates files maintained for approved and current estimates and estimated man hours which appear in the F&E reports.

a. Instructions for preparation of this form are noted on the following pages. Information needed for proper coding are obtained from the Standard Data Elements and Codes - Accounting, 1375.6.

b. As a guide, sample code sheets are attached for establishing a new project, deleting an existing project and for changing data in an existing project.

WP Form 2700-64
Figure 3-1 F & E Project Master
(Establishing a new project & estimates) + 260,600



F & E PROJECT MASTER
CODE SHEET AND ESTIMATE

F & E PROJECT MASTER — DATA ENTRY SHEET

| REQ CD | REVISION | JOB ORDER NUMBER | STATUS | PROJECT NUMBER | LOCATION NAME | ** RUNWAY | STATE | COUNTY | CONG. DIST. | ALPHA FACILITY |
|---|---|---|---|---|---|---|---|---|---|---|
| A | | 50244 | A | 4021 0501 | CONCORD | | CA | 013 | 07 | ATCT |

| ALPHA TYPE WORK | NUMERIC LOCATION CODE | COST CENTER | ALPHA LOCATION CODE | FUND CODE | PROGRAM ELEMENT | ** BUDGET ITEM | PROJECT AUTHORIZATION NUMBER |
|---|---|---|---|---|---|---|---|
| MPRV | 49 | AS | 2250 | CCR | 78220 | 4CC20 | NP 85-9 |

| ** REIMBURSABLE AGREEMENT NUMBER | ** COMPANION JOB ORDER NUMBER | ** LATEST AUTHORITY |
|---|---|---|
| | | |

** DENOTES OPTIONAL FIELDS

GRANT REVIEW [X] YES [ ] NO
ENVIRON IMPACT [ ] YES [X] NO

REMARKS THIS ACTION PROVIDES FUNDS AND ESTABLISHES A PROJECT TO MODERNIZE ATCT (SEE ATTACHED BUDGET ITEM AND COST ESTIMATE FOR REQUIREMENTS). FUNDS ARE RELEASED FOR ENGINEERING IN PREPARATION FOR MANAGEMENT REVIEW. COORDINATED WITH JOHN SMITH ON 12/3/84. APPR:...

REQUIRED BY: John Doe DATE: 12/4/84 CHECKED BY: elyc DATE: 12/5/84

F & E ESTIMATE TRANSACTIONS

| REQ CD | DOCUMENT ID FY | JOB | SUP. | TRANS CODE | EFFECTIVE DATE | FC/LIM | AMOUNT | HOURS | CAF | JOB |
|---|---|---|---|---|---|---|---|---|---|---|
| A | 85 | 50244A | 001 | 846 | 12 0M 84 | 49,820 | 100000 | | 000 | 50244A |
| | | | 002 | 846 | | | 100000 | | | |
| | | | 003 | 847 | | | 27300 | 560 | | |
| | | | | 846 | | | 27300 | | | |
| | | | 005 | 847 | | | 22900 | | | |
| | | | 006 | 846 | | | 22900 | 1020 | | |
| | | | 007 | 847 | | | 74100 | | | |
| | | | 008 | 846 | | | 74100 | 940 | | |
| | | | 009 | 847 | | | 124500 | | | |
| | | | 010 | 846 | | | 124500 | 3040 | | |

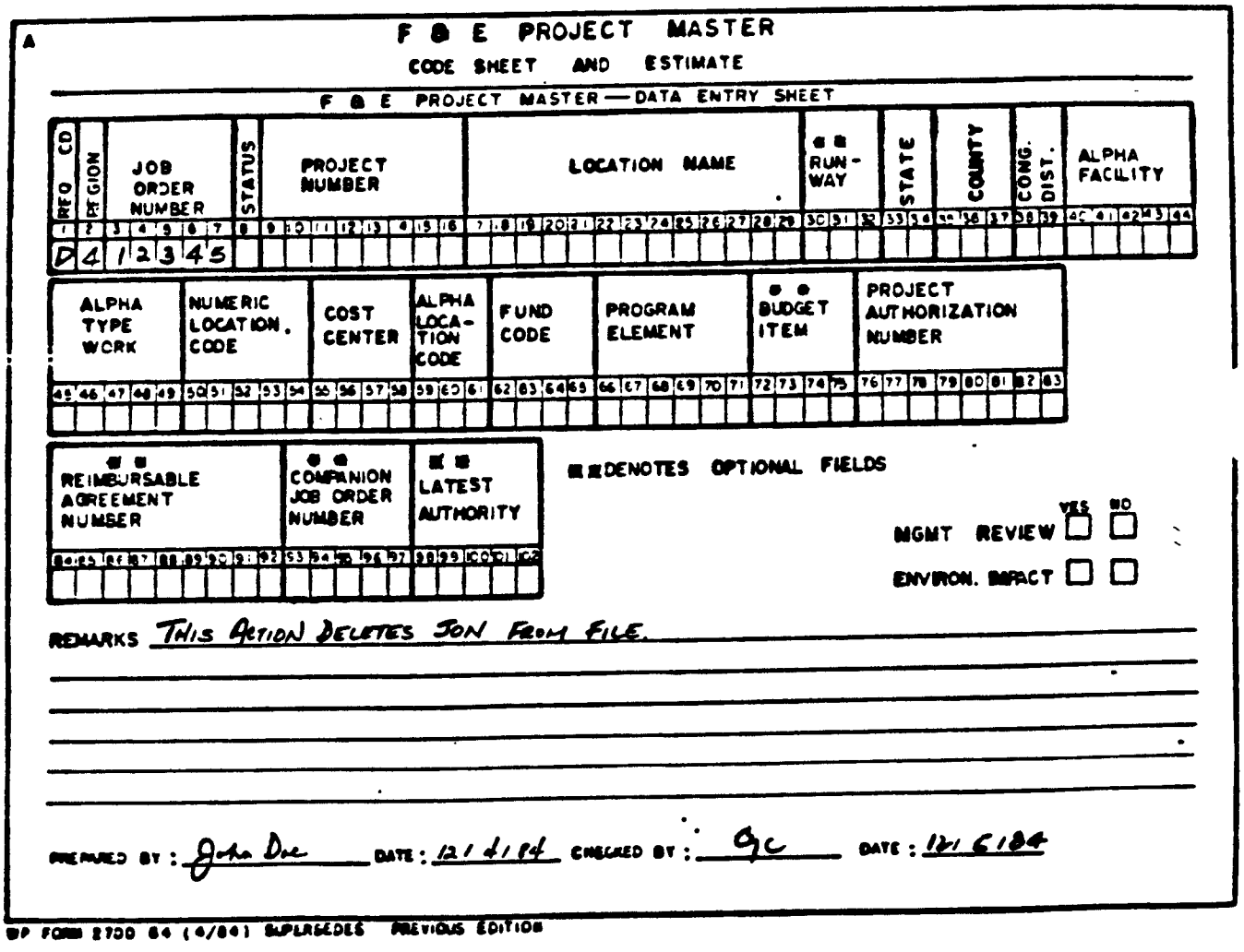
REMARKS (CONT)

TRANS CODES (COL 18–20)
846—ORIGINAL ESTIMATE
847—APPROVED ESTIMATE
848—CURRENT/MANHOURS

STATUS (COL. 21)
B—ORIGINAL ENTRY
1—INCREASE
2—DECREASE
B—INDICATES "BLANK" (NO ENTRY REQUIRED)

CAF (COL. 22–25)
000—UNDISTRIBUTED
130—CIVIL
240—ELECTRONICS
330—CONSTRUCTION
449—INSTALLATION
840—FLIGHT INSPECTION

Figure 3-2
F & E Project Master
(Deletion of a project)
WP Form 2700-64



F & E PROJECT MASTER

CODE SHEET AND ESTIMATE

F & E PROJECT MASTER — DATA ENTRY SHEET

| REQ CD | REGION | JOB ORDER NUMBER | STATUS | PROJECT NUMBER | LOCATION NAME | ** RUN-WAY | STATE | COUNTY | CONG. DIST. | ALPHA FACILITY |
|---|---|---|---|---|---|---|---|---|---|---|
| D | 4 | 12345 | | | | | | | | |

| ALPHA TYPE WORK | NUMERIC LOCATION CODE | COST CENTER | ALPHA LOCATION CODE | FUND CODE | PROGRAM ELEMENT | ** BUDGET ITEM | PROJECT AUTHORIZATION NUMBER |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

| ** REIMBURSABLE AGREEMENT NUMBER | ** COMPANION JOB ORDER NUMBER | ** LATEST AUTHORITY |
|---|---|---|
| | | |

** DENOTES OPTIONAL FIELDS

MGMT REVIEW YES ☐ NO ☐

ENVIRON. IMPACT ☐ ☐

REMARKS THIS ACTION DELETES JON FROM FILE.

PREPARED BY: John Doe DATE: 12/4/84 CHECKED BY: QC DATE: 12/6/84

WP FORM 2700 64 (4/84) SUPERSEDES PREVIOUS EDITION

Figure 3-3
F & E Project Master
(Changing fields in a project)
WP Form 2700-64

F & E PROJECT MASTER
CODE SHEET AND ESTIMATE

F & E PROJECT MASTER — DATA ENTRY SHEET

| AREA CD | REGION | JOB ORDER NUMBER | STATUS | PROJECT NUMBER | LOCATION NAME | ** RUN-WAY | STATE | COUNTY | CONG. DIST. | ALPHA FACILITY |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 2 | 3 4 | 5 6 7 | 8 | 9 10 11 12 13 14 15 16 | 17 18 19 20 21 22 23 24 25 26 27 28 29 | 30 31 32 | 33 34 | 35 36 37 | 38 39 | 40 41 42 43 44 |
| C | 4 | 5 0 2 6 4 | 2 | | | | | | | |

| ALPHA TYPE WORK | NUMERIC LOCATION CODE | COST CENTER | ALPHA LOCATION CODE | FUND CODE | PROGRAM ELEMENT | ** BUDGET ITEM | PROJECT AUTHORIZATION NUMBER |
|---|---|---|---|---|---|---|---|
| 45 46 47 48 49 | 50 51 52 53 54 | 55 56 57 58 | 59 60 61 | 62 63 64 65 | 66 67 68 69 70 71 | 72 73 74 75 | 76 77 78 79 80 81 82 83 |
| | | | | | | | |

| ** REIMBURSABLE AGREEMENT NUMBER | ** COMPANION JOB ORDER NUMBER | ** LATEST AUTHORITY |
|---|---|---|
| 84 85 86 87 88 89 90 91 92 | 93 94 95 96 97 | 98 99 100 101 102 |
| | | |

** DENOTES OPTIONAL FIELDS

| | YES | NO |
|---|---|---|
| MGMT REVIEW | ☐ | ☐ |
| ENVIRON. IMPACT | ☐ | ☐ |

REMARKS THIS ACTION PUTS JON IN A HOLD STATUS.

PREPARED BY: Jon Doe DATE: 12/4/84 CHECKED BY: Cyc DATE: 12/5/84

WP FORM 2700 64 (4/84) SUPERSEDES PREVIOUS EDITION

Figure 3-4
RIS Number 1680 Master -
Composite of entries from Part A & B of
WP Form 2700-64, F & E Project Master

REGION. 4

AIRWAY FACILITIES DIVISION
LISTING OF F&E DESCRIPTIVE MASTER AND DETAIL
AS OF 05/21/85

RIS NUMBER 1680-MASTER
PAGE NUMBER 1

--- H E A D E R ---

| S T | F Y | JOB | S Y | FAC | P T | WRK TYP | LOCATION | RUN WAY | ST | CTY | CD | ALPA FAC | ALPHA IP WK | NUM LOC | ALP LOC | COST CNTR | FC/L | FAC CAT | BUDT ITEM | PROJECT AUTH | REIMB AGREE | COMPANION JOB NUMBER | LATEST AUTHORITY |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 5 | 024 | 4 | 021 | 0 | 501 | CONCORD | | CA | 013 | 07 | ATCT | IMPRV | 49JAS | CCR | 8050 | 9820 | 400 | 2C1C | WP85-9 | | | |

--- D E T A I L ---

| CAF | JOB ORDER | ORIGINAL ESTIMATE | APPROVED ESTIMATE | CURRENT ESTIMATE | MANHR ESTIM | MANHOURS PRI YR ACTUAL | MANHOURS CUR YR ACTUAL | MANHOURS CUR MO ACTUAL | CENTRAL PROC MATL ACCUMULATIVE | CENTRAL PROC MATL CURRENT MONTH | MATERIAL UNFUNDED | CAPITALIZATION |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 000 | 50244 | 0 | 10000 | 10000 | 0 | 0.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |
| 130 | 50244 | 0 | 27300 | 27300 | 560 | 0.0 | 0.0 | 66.0 | .00 | .00 | .00 | .00 |
| 240 | 50244 | 0 | 22900 | 22900 | 1020 | 0.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |
| 330 | 50244 | 0 | 74100 | 74100 | 440 | 0.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |
| 440 | 50244 | 0 | 126300 | 126300 | 3040 | 0.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |

RECORD COUNT: 5

** END OF REPORT **

2. INSTRUCTIONS - PART A of WP Form 2700-64

BLOCK 1. Req CD To be filled in with A, C, or D (1 digit)

a. A = ACTIVE. New job order number established for a new project.

b. C = CHANGE. Change one of the designations in Part A only. (blocks 8 through 102)

c. D = DELETE. Deletes both Part A and Part B.

BLOCK 2. Region (1 digit)

a. Western-Pacific = 4

b. Northwest Mountain = S

BLOCKS 3 thru 7. Job Order Number (5 digits)

a. The first digit of the job order number is the last digit of the funding fiscal year. e.g. F.Y. 1985 - first digit is 5.

b. The second, third, and fourth digits of the job order number (see page 5, Section 3e of this handbook).

c. The fifth digit of the job order number is the same as the first digit of the project number (block 9 below).

BLOCK 8. Status (1 digit)

a. 1 = Project Released (Active)

2 = Project Not Released (Hold)

3 = Project Physically Completed

4 = Project Physically and Financially Completed During Current Year.

* 5 = Project Physically and Financially Completed During Prior Year But Were Not Capitalized Until a Subsequent Fiscal Year.

* 6 = Expired Appropriation Project

*Status codes 5 & 6 are to be used for Accounting only.

BLOCKS 9 thru 16. Project Number (8 digit number)

a. Enter the 8 digit project code number. For detailed information on the 8 digit project code number, see Handbook 1375.4A.

(1) The first four digits XXXX X XXX of the project number is:
a) The first digit of the four digit number is the system code,
b) The second digit refers to the category,
c) The third and fourth digits refer to the facility type.

(2) The fifth number XXXX X XXX designates the project type:

0 = Direct
1 = Local Project Type
2 = Financially closed NAS
3 = National Reimbursable
4 = Regional Reimbursable
5 = R&D
6 = Financially closed - R&D
7 = Financially closed - Reimbursables
8 = Financially closed - Direct or Local
9 = NAS Project

(3) The sixth, seventh, and eighth digits XXXX X XXX designates the work:

(a) The sixth digit designates the general work

1XX = Establish
2XX = Relocate
3XX = Dismantle
4XX = Convert
5XX = Improve
6XX = Replace
7XX = Reserve
8XX = Special
9XX = Procurement

(b) The seventh and eighth digits identifies specific work. For detailed information on this, see Handbook 1375.4A.

BLOCKS 17 thru 29. Location (Name) (13 digits)

a. Give city (location) of the project. On Hawaii projects, also give the island, e.g. Honolulu, Oahu.

BLOCKS 30 thru 32. Runway (3 digits)

a. Optional field. Give runway if applicable.

BLOCKS 33 and 34. State (2 digits)

a. Give the two digit state abbreviation code (See Handbook 1375.2A)

BLOCKS 35 and 37. County (3 digits)

a. Give the three digit county code number (see Handbook 1375.2A)

BLOCKS 38 and 39. Congressional District (2 digits)

a. Give the two digit Congressional District No. (see Congressional District Atlas, dated January, 1983)

BLOCKS 40 thru 44. Alpha Facility (5 digits)

a. Enter the type of facility. e.g. FSS, VTAC, VOR, ARTS, ASR, ATCT, ARTCC, RACG, DF, Etc.

BLOCKS 45 thru 49. Alpha Type Work (5 digits)

a. Enter type of work. e.g. Estab, Prov, Replc, Spcl, Reloc, Imprv.

BLOCKS 50 thru 54. Numeric Location Code (5 digits)

a. The first digit is the Region; the next four digits are the GSA address code. e.g. 49102 is the Western-Pacific GSA address code for Bakersfield ATCT.

BLOCKS 55 thru 58. Cost Center (4 digits)

a. For Western-Pacific Region, it is always 8050.

b. For Northwest Mountain Region, it is always 8050.

BLOCKS 59 thru 61. Alpha Location Code (3 digits)

a. This is the 3 letter identification code for each city (location). Reference: FAA Location Identifier Handbook 7350.51L.

BLOCKS 62 thru 65. Fund Code (4 digits)

a. This is the appropriation code. e.g. If Job Order Number begins with a 5 (FY 1985), it is 9820. If Job Order Number is reimbursable and begins with a 4 (FY 1984), it is 8829.

BLOCKS 66 thru 71. Program Element (6 digits)

a. This is the system code (usually 3 digits), e.g. if the first four digits of the project code is: the system code is:

| | |
|---|---|
| 11XX | 110 |
| 12XX, 14XX, 18XX | 120 |
| 20XX, 24XX, 2012 | 200 |
| 2012 | 201 |
| 25XX (except 2516) | 250 |
| 2516 | 251 |
| 26XX (except 2661 and 2662) | 260 |
| 2661, 2662 | 266 |
| 31XX (except 3181) | 310 |
| 3181 | 318 |
| 32XX - other than 3223, 3224 | 320 |
| 33XX | 330 |
| 34XX, 38XX | 340 |
| 40XX, 44XX, 4817 (except 4026) | 400 |
| 4026 | 406 |
| 45XX, 46XX, 48XX (except 4817, 4516, 4532) | 450 |
| 4516 | 451 |
| 4532 | 453 |
| 70XX, 72XX, 74XX, 78XX (except 7039 | 700 |
| 7039 | 703 |
| 94XX, 98XX | 980 |

For additional information on the system codes, see Handbook 1375.6A and Handbook 2510.5A, Appendix 4.

BLOCKS 72 thru 75. Budget Item (4 digits) (Optional field)

a. This is the item that is in the first column of the project authorization issued by the Washington office.

BLOCKS 76 thru 83. Project Authorization Number (8 digits)

a. This is the project authorization number that is issued by the Washington Office, e.g. WP 85-104.

BLOCKS 84 thru 92. Reimbursable Agreement Number (9 digits)

a. Required on reimbursable projects only.

b. This number is on the bottom of the Project Authorization, e.g. WPM100856.

BLOCKS 93 thru 97. Companion Job Order Number (5 digits)

a. Optional. Use when you convert job order number from one fiscal year to another fiscal year.

BLOCKS 98 thru 102. Latest Authority (5 digits)

a. Optional. Use whey you have more than one Project Authorization, e.g. Original P.A. was WP 85-3; got additional money in WP 85-102. Blocks 76 thru 83 put in WP 85-3; in Blocks 98 thru 102 put in 85102.

REMARKS

a. For new projects, give a detailed description of the scope of the project and include the Project Authorization Number. For reimbursable projects, also include the reimbursable agreement number.

b. Include the engineers and/or personnel in AWP-450, AWP-510, or AWP-220 with whom you have coordinated the project.

SPECIAL BLOCKS - MANAGEMENT REVIEW YES NO
ENVIRONMENTAL IMPACT YES NO

a. These blocks are to be checked for all new projects or if a change has been made.

b. For additional information on Management Review, see Handbook WP 6000.12C.

c. For information on Environmental Impact, see Handbook WP 1050.1D.

SIGNATURE & DATE

a. Preparer/verifier is to sign and date the checkerboard.

3. INSTRUCTIONS - PART B of WP Form 2700-64

Back side of F&E Project Master Code Sheet and Estimate

BLOCK 1. Region (1 digit)

a. Enter Region Number

Western-Pacific = 4
Northwest Mountain = S

BLOCKS 4 and 5. Fiscal Year (2 digits)

a. FY is always the current Fiscal Year except for expired appropriations. Then it is the previous fiscal year.

BLOCKS 6 thru 10. Job Order Number (5 digits)

a. Enter the five digit job order number.

BLOCKS 16 and 17. Suffix (2 digits)

a. Enter number in sequential order, e.g. 01, 02, 03, 04, etc.

BLOCK 21. Status (1 digit)

a. Leave blank for original entry.

b. Use 1 for increase (+) dollar amount.

c. Use 2 for decrease (-) dollar amount.

BLOCKS 22 thru 27. Effective Date (6 digits)

a. Enter the date. Format is mm/dd/yy, e.g. 010785; 021985

BLOCKS 28 thru 31. FC/Lim (4 digits)

a. This is the appropriation (same as block 62 thru 65 - Part A). e.g. 1985 direct = 9820; 1984 reimbursable = 8829.

BLOCKS 32 thru 41. Amount (10 digits)

a. Enter the dollar amount - right justified.

BLOCKS 42 thru 49. Hours (8 digits)

a. Enter estimated man hours - right justified.

BLOCKS 50 thru 52. CAF (3 digits)

a. These have been pre-printed for 000; 130; 240; 330; 440; and 540. However, the second digit can be changed. Reference: See pages 4 and 5 of this handbook.

BLOCKS 53 thru 57. Job (5 digits)

a. Enter again the five digit job order number.

# CHAPTER 4. F&E LABOR DISTRIBUTION REPORT FORM (LDR)

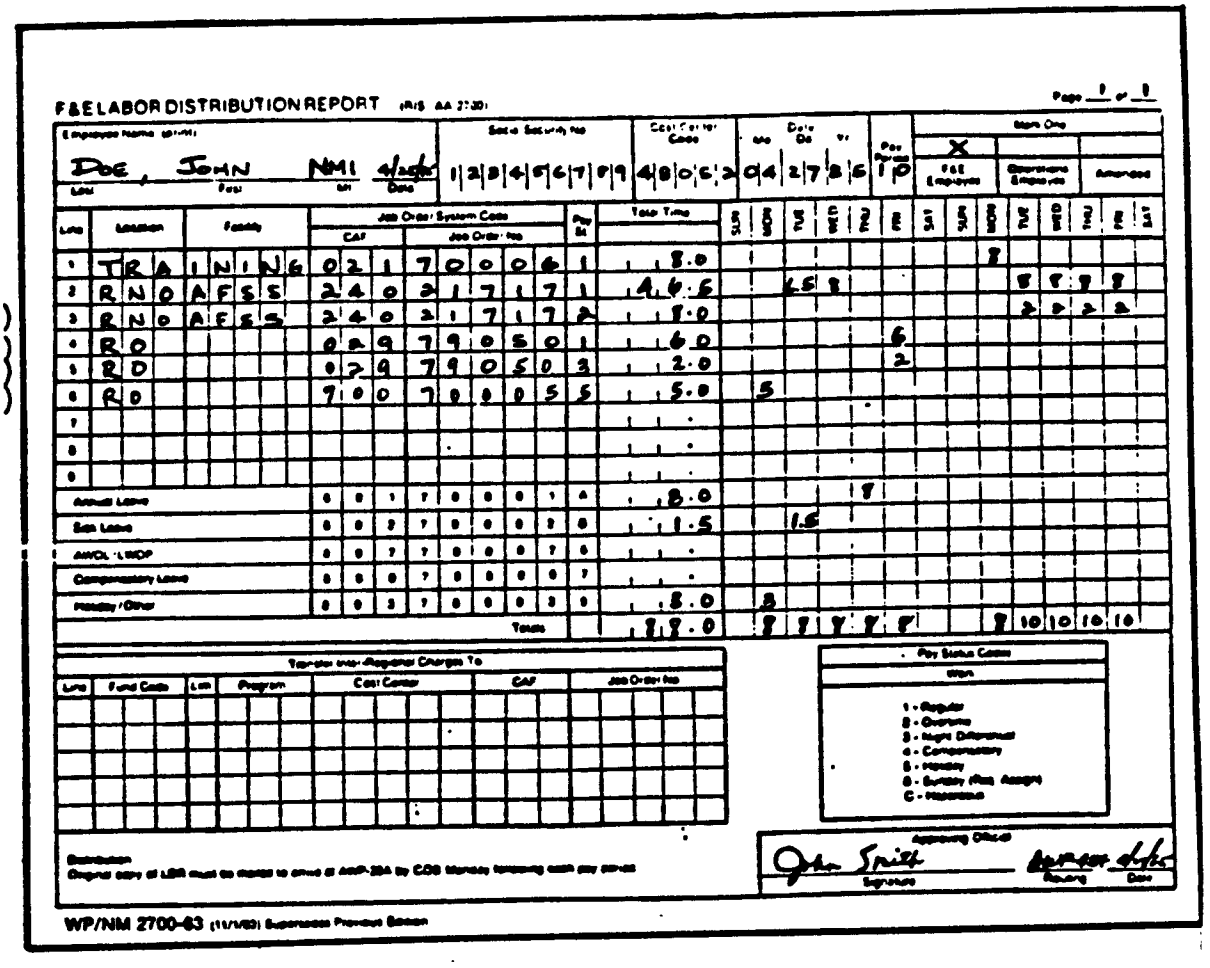
1. GENERAL. F&E funded employees must report all hours worked including leave and non F&E work, bi-weekly, on the Labor Distribution Report Form, WP/NM 2700-63. Operations employees working under a formal work order must report also bi-weekly all direct hours including overtime hours, (not leave or holiday time, etc.) chargeable to an F&E project on the same form. Each LDR must be signed by the employee's supervisor after reviewing the projects and hours charged. The LDR includes those hours as reported with time and attendance cards submitted for the period. The original copy (white) of all LDR's should be mailed so that they are received in Accounting no later than the second workday following the close of the applicable pay period.

2. AMENDED LDR. Amended LDR's can be submitted to correct erroneous labor charges already in the system. Generally, amended LDR's contain zero net hours since the original hours are reversed and charged to another project. As a guide, sample LDR's covering a variety of situations are included on the following pages.

Figure 4-1

WP/NM 2700-63

F & E Labor Distribution Report for F & E Employees



F&E LABOR DISTRIBUTION REPORT (RIS AA 2700)

Page 1 of 1

| Employee Name (print) | Social Security No. | Cost Center Code | Date Mo Da Yr | Pay Period | Mark One: F&E Employee | Operations Employee | Amended |
|---|---|---|---|---|---|---|---|
| DOE, JOHN NMI 4/25/85 | 123456789 | 48052 | 04 27 85 | 10 | X | | |

| Line | Location | Facility | Job Order/System Code: CAF | Job Order/No. | Pay St. | Total Time | SUN | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | WED | THU | FRI | SAT |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TRAINING | | 021 | 70006 | 1 | 8.0 | | | | | | | | | 8 | | | | | |
| 2 | RNO | AFSS | 240 | 21717 | 1 | 46.5 | | | 6.5 | 8 | | | | | | 8 | 8 | 8 | 8 | |
| 3 | RNO | AFSS | 240 | 21717 | 2 | 8.0 | | | | | | | | | | 2 | 2 | 2 | 2 | |
| 4 | RO | | 029 | 79050 | 1 | 6.0 | | | | | | 6 | | | | | | | | |
| 5 | RO | | 029 | 79050 | 3 | 2.0 | | | | | | 2 | | | | | | | | |
| 6 | RO | | 700 | 70005 | 5 | 5.0 | | 5 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | |
| Annual Leave | | | 6 0 1 | 7 0 0 0 1 | 4 | 8.0 | | | | | 8 | | | | | | | | | |
| Sick Leave | | | 6 0 2 | 7 0 0 0 2 | 8 | 1.5 | | | 1.5 | | | | | | | | | | | |
| AWOL/LWOP | | | 6 0 7 | 7 0 0 0 7 | 6 | | | | | | | | | | | | | | | |
| Compensatory Leave | | | 6 0 0 | 7 0 0 0 0 | 7 | | | | | | | | | | | | | | | |
| Holiday/Other | | | 6 0 3 | 7 0 0 0 3 | 9 | 8.0 | | 8 | | | | | | | | | | | | |
| | | | | Totals | | 88.0 | | 8 | 8 | 8 | 8 | 8 | | | 8 | 10 | 10 | 10 | 10 | |

Transfer Inter-Regional Charges To

| Line | Fund Code | Lim | Program | Cost Center | CAF | Job Order No. |
|---|---|---|---|---|---|---|
| | | | | | | |

Pay Status Codes

Work

1 - Regular
2 - Overtime
3 - Night Differential
4 - Compensatory
5 - Holiday
6 - Sunday (Reg. Assign)
C - Hazardous

Distribution
Original copy of LDR must be mailed to arrive at AWP-20A by COB Monday following each pay period

Approving Official

John Smith — Signature; Rating; Date

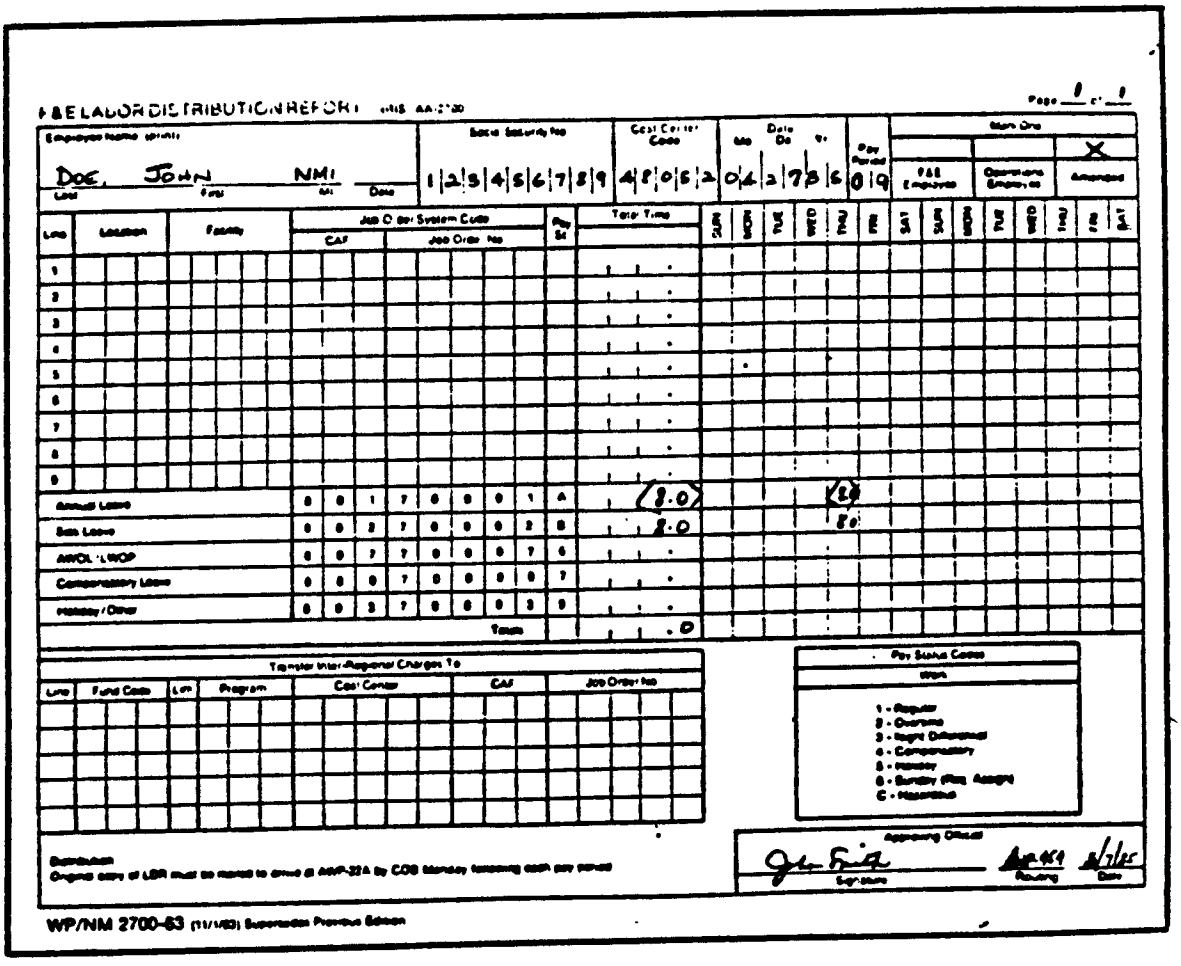
WP/NM 2700-63 (11/1/83) Supersedes Previous Edition

a) F&E employee working overtime.
b) F&E employee working on operations assignment .
c) Night differential time must be recorded separately and not included as part of regular hours.
d) Shows holidays hours worked.

Figure 4-2

WP/NM 2700-63

F & E Labor Distribution Report for Amended LDR



F&E LABOR DISTRIBUTION REPORT

Page 1 of 1

Employee Name (print): DOE, JOHN NMI

Last First MI Date

Social Security No: 1 2 3 4 5 6 7 8 9

Cost Center Code: 4 8 0 5 2

Date: Mo 0 4 Da 2 7 Yr 8 5

Pay Period: 0 9

Mark One: F&E Employee / Operations Employee / Amended X

| Line | Location | Facility | Job Order System Code: CAF | Job Order No | Pay St | Total Time | SUN | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | WED | THU | FRI | SAT |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | |
| Annual Leave | | | 0 0 1 | 7 0 0 0 1 | A | (8.0) | | | | | (8.0) | | | | | | | | | |
| Sick Leave | | | 0 0 2 | 7 0 0 0 2 | B | 8.0 | | | | | 8.0 | | | | | | | | | |
| AWOL/LWOP | | | 0 0 7 | 7 0 0 0 7 | 6 | | | | | | | | | | | | | | | |
| Compensatory Leave | | | 0 0 0 | 7 0 0 0 0 | 7 | | | | | | | | | | | | | | | |
| Holiday/Other | | | 0 0 3 | 7 0 0 0 3 | 9 | | | | | | | | | | | | | | | |
| | | | | Totals | | .0 | | | | | | | | | | | | | | |

Transfer Inter-Regional Charges To

| Line | Fund Code | Lim | Program | Cost Center | CAF | Job Order No |
|---|---|---|---|---|---|---|
| | | | | | | |

Pay Status Codes

Work

1 - Regular
2 - Overtime
3 - Night Differential
4 - Compensatory
5 - Holiday
6 - Sunday (Reg. Assign)
C - Hazardous

Distribution
Original copy of LDR must be mailed to arrive at AWP-22A by COB Monday following each pay period

Approving Official

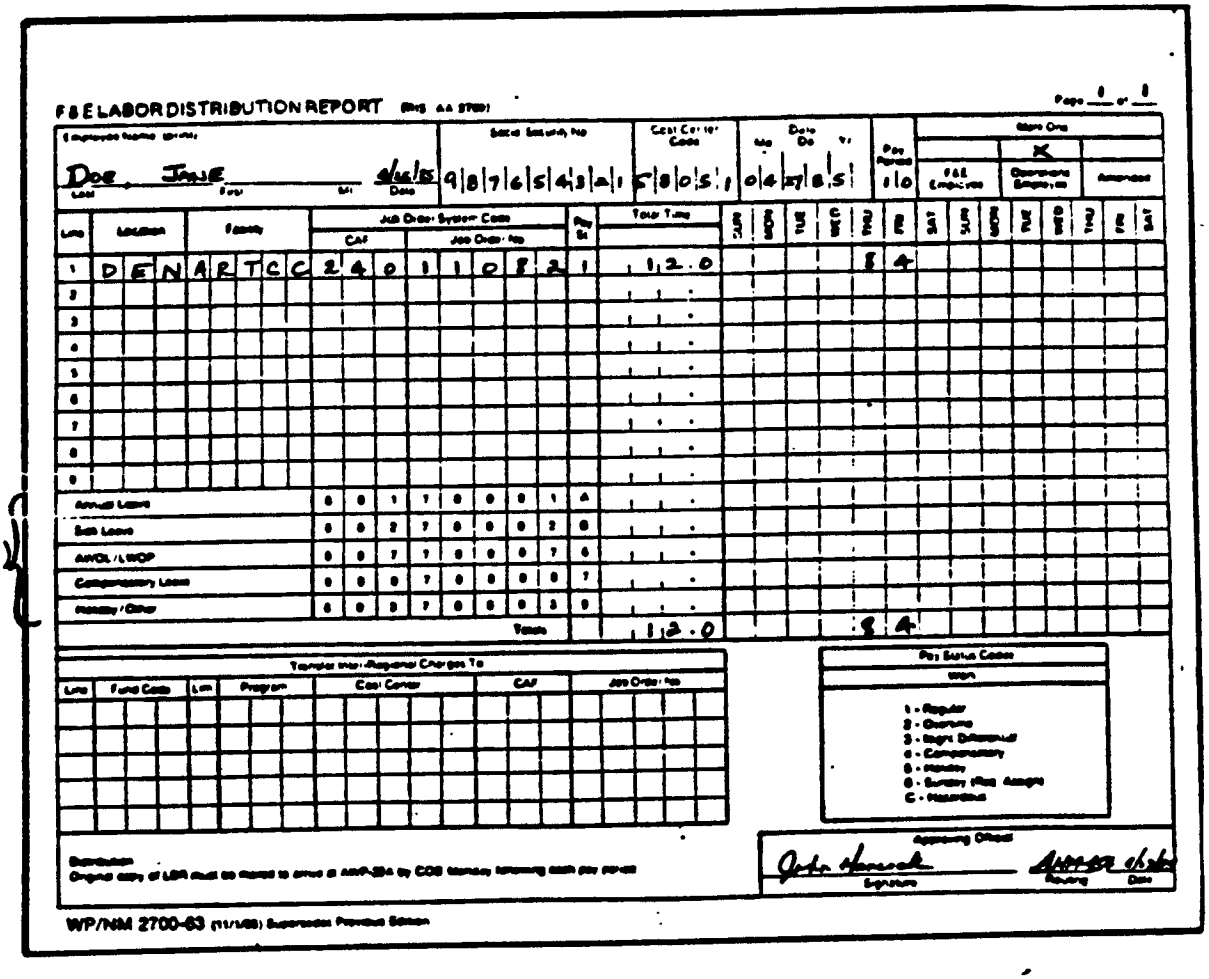
Signature: [signature] Routing: [illegible] Date: 8/7/85

WP/NM 2700-63 (11/1/83) Supersedes Previous Edition

a) Amended LDR denotes only the changes.

Figure 4-3
WP/NM 2700-63

F & E Labor Distribution Report for
Operations employee



F&E LABOR DISTRIBUTION REPORT

Page 1 of 1

| Employee Name (print) | Social Security No | Cost Center Code | Date Mo Da Yr | Pay Period | Mark One: F&E Employee | Operations Employee | Amended |
|---|---|---|---|---|---|---|---|
| Doe, Jane (Last, First, MI) 4/16/85 (Date) | 987654321 | 58051 | 04 27 85 | 10 | | X | |

| Line | Location | Facility | Job Order System Code: CAF | Job Order No | Pay St | Total Time | SUN | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | WED | THU | FRI | SAT |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | DEN | ARTCC | 240 | 110821 | | 12.0 | | | | | 8 | 4 | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | |
| Annual Leave | | | 0 0 1 | 7 0 0 0 1 | A | | | | | | | | | | | | | | | |
| Sick Leave | | | 0 0 2 | 7 0 0 0 2 | B | | | | | | | | | | | | | | | |
| AWOL/LWOP | | | 0 0 7 | 7 0 0 0 7 | C | | | | | | | | | | | | | | | |
| Compensatory Leave | | | 0 0 0 | 7 0 0 0 0 | 7 | | | | | | | | | | | | | | | |
| Holiday/Other | | | 0 0 3 | 7 0 0 0 3 | 9 | | | | | | | | | | | | | | | |
| | | | | Totals | | 12.0 | | | | | 8 | 4 | | | | | | | | |

Transfer Inter-Regional Charges To

| Line | Fund Code | Lim | Program | Cost Center | CAF | Job Order No |
|---|---|---|---|---|---|---|
| | | | | | | |

Pay Status Codes
Work
1 - Regular
2 - Overtime
3 - Night Differential
4 - Compensatory
5 - Holiday
6 - Sunday (Reg. Assign)
C - Hazardous

Distribution
Original copy of LDR must be mailed to arrive at AWP-20A by COB Monday following each pay period

Approving Official
John Hancock (Signature) AWP-20A (Routing) 4/17/85 (Date)

WP/NM 2700-63 (11/1/85) Supersedes Previous Edition

a) This area should not be used by an Operations Employee. F&E funds can not be charged for leave taken.

Figure 4-4

Instruction to fill out WP/NM 2700-63
F & E Labor Distribution Report

**DEPARTMENT OF TRANSPORTATION**
**FEDERAL AVIATION ADMINISTRATION**
**F & E LABOR DISTRIBUTION REPORT—PRIVACY ACT**

Supplement to FAA Form 2786-6, F&E Labor Distribution Report

This information is provided pursuant to Public Law 93-579 (Privacy Act of 1974). Solicitation of Social Security Number (SSN) on this form is authorized by Executive Order 9397 of November 22, 1943, and work time information by Public Law 84-863 (31 U.S.C. 24). Disclosure of the Social Security Number and work time information is mandatory to provide an avenue of allocating F&E costs to various projects. This information will be used for internal reporting requirements and may be made available routinely to the immediate supervisor, the time and attendance clerk, accounting office personnel, and F&E project management personnel. On reimburseable projects, cost data derived from these reports is sometimes provided to the reimbursing organization as support for billing. If this information were not furnished, cost report would not be accurately prepared since reconciliation with payroll records would be impossible. Failure to provide this information may result in appropriate disciplinary action.

**INSTRUCTIONS**

**Employee Name:** Enter last name, First name, and Middle Initial

**Social Security Number:** Enter Employee's Social Security Number

**Cost Center Code:** F&E Personnel Enter F&E Cost Center Code. Operations Personnel Enter Operations Cost Center Code.

**Date:** Enter Last Date of Pay Period.

**Mark One:** Check Box indicating Payroll assignment regardless of work effort accomplished. Check Amended Box only when changes to a previous LDR are desired.

**Page ____ of ____:** Enter information to indicate single or multiple LDR forms for the pay period.

**Location/Facility:** Use agency acronyms to indicate location and facility involved.

**Job Order System Code:** All employees use 79I code when working on F&E project/s. F&E personnel assigned to Operations work use 029 and a JOB consisting of 79, followed by the last three digits of the appropriate Sector/Branch cost center code.

**Pay Status:** Use appropriate Pay Status code/s identified on this form.

**Total Time:** Indicate Hours and Minutes or tenths of an hour as prescribed by parent jurisdiction.

**Transfer Charges To:** Identify Line Number from above entry/ies. Include all assignments accomplished for other Regions.

**Totals:** Vertical and Horizontal totals must reconcile; and agree with the employee's T&A.

**Approving Official:** To be signed and dated in accordance with instructions issued by employing jurisdiction.

**JOB ORDER SYSTEM CODES**

**DIRECT WORK**

**COST CLASS**

1. Civil Engineering
2. Electronics Engineering
3. Construction
4. Installation
5. Flight Inspection
6. Drafting

**ASSET**

1. Land
2. Building
3. Other Structures & Systems
4. Facility Equipment
5. Administrative Equipment
6. Developmental Equipment
7. Other Equipment
8. Leasehold Improvement

**FUNCTION**

0. Labor

**INDIRECT WORK**

700 70005 - Overhead

**NON-PROJECT EXPENSE**

601 70008 - Unassigned Time
611 70008 - Special Assignment
621 70008 - Training
631 70008 - Change of Station
661 70008 - Advance Planning
671 70008 - Advance Engineering
681 70008 - Other Advance Work
691 70008 - Other Expense
029 (SJO) - Operations Assignment
690 79831 - Other Region

# CHAPTER 5. CAPITALIZATION

## 1. GENERAL.

a. Capitalization is the method whereby the costs of completed or partially completed projects are removed from work-in-process and transferred to real property, personal property, or in the case of non-capitalizable items are expensed. After accounting has placed a project in status 4 or 5 and changed the project type code to 6, 7, or 8, the capitalization procedures have been completed and the project job number is eventually removed from the F&E system with all costs transferred to roll up job numbers.

b. This chapter is intended to provide the user with a basic understanding of the procedures involved in the capitalizing F&E projects. The responsibilities of the Accounting, Airway Facilities and Logistics Divisions have been redefined in relation to the revised capitalization procedures.

## 2. DEFINITIONS.

a. Capitalization. Determining the dollar value of the real and personal property which is then recorded as capital asset values include costs incurred for the engineering, site selection, construction, contract monitoring and installation less expenses incurred in demolition, restoration or as defined further in par. 2f.

b. Principles of Capitalization. Expenditures related to the acquisition, modification or improvement of property are capitalized when they result in a significant increase in usefulness, service life, productivity, capacity or monetary value of a facility or of property. Expenses are all other costs or expenditures incurred which do not result in any of the above.

c. Real Property. Land, buildings, and other structures are considered real property. Also included are FAA-owned improvements on real estate such as airway facilities, roads, bridges, culverts, guard rails, power distribution systems, sidewalks, parking areas, and fencing.

d. Personal Property. The following are the categories of personal property as used in capitalization of F&E projects:

(1) Facility equipment is electronic, electrical or mechanical equipment, including test equipment installed at air navigation or traffic control facilities, and portable test equipment authorized in support of equipment installed, which meet capitalization criteria.

(2) Administrative property includes office furniture and equipment that are recorded by national stock number or item code and controlled by group or class. Other categories of administrative property are motor vehicles, printing, photographic, medical, protective clothing and survival equipment.

(3) Other equipment is all other in-use equipment not otherwise classified. This includes off-road and special purpose vehicles, marine equipment, shop, commissary, messing and domestic service equipment.

(4) Facility equipment installation charges are associated with the installation of personal property in a facility. They are not distributed to each item of personal property installed, but are collected and reported as a single line item amount covering the cost of installing all items of personal property in use in a single facility location. Installation charges include labor, materiel (such as cable, junction boxes, etc.) and appropriate part of overhead costs. (Note: Applicable line items of materiel are labeled on the Project Materiel Cumulative Report, RIS: LG 4650.19, (PMC Report) as "Inst. Chgs.")

f. Expense. Project costs which do not contribute to the facility or property usefulness, capacity, productivity, service life or monetary by cost class zero and are charged to general ledger account 5100, Operating Expense. However, in certain instances, costs may be classified as non-expendable when incurred, but upon capitalization of the project, they are reclassified and also charged to account 5100. Reclassifications normally pertain to costs in the labor and overhead categories such as the labor expended in dismantling facilities. Items which do not meet the capitalization criteria include the following:

(1) Facility equipment that has a useful life of less than one year, or is not controlled on an item basis by a national stock number.

(2) Items having a high aggregate monetary value agency-wide will be expenses if the unit price is under $300. In this category are: desks, chairs, tables, couches, file cabinets (letter and legal size).

g. Notice of Physical Completion. Form FAA 2766-6 or ANM-2766 used to initiate partial or final capitalization of an F&E project.

h. Partial Project Completions. This term applies when any phase of a project is completed prior to the completion of the entire project. This is usually accomplished while the project is still in Status Code 1 and there are unliquidated obligations. Partial capitalization may also be performed if the fiscal balancing of the project will cause a prolonged delay in the final capitalization. Partial capitalizations are also accomplished for projects in Status Code 6.

i. Physical Completion. The project is 100 percent physically completed and upon satisfactory completion of final joint acceptance inspection, the facility chief will accept it for maintenance.

j. Financially Completed Projects. Projects are financially complete when all costs pertaining to a physically completed project have been accrued and recorded in the accounting records. This includes the clearing of all unliquidated obligations and the balancing of the project, that is, the funds available equal zero.

k. Fund Source. The fund source codes as used in project materiel and the F&E system pertain to the financial funding of the materiel. Each line item on the PMC Report interfaces with the F&E system by fund source. The fund source codes are: (1) Washington funded (direct shipments from the depot or manufacturer), (2) regional funded, and (3) unfunded.

l. Leasehold improvements. Leasehold improvements are permanent improvements to leased land, buildings, structures and systems. The improvements should provide an additional capability, enlargement, modification or renovation that increases usefulness or materially prolongs the useful life of a building or structure to a different use. Such improvements are included in account 1640, Leasehold Improvements, and are subject to the limitations of the Economy Act of 1932.

1 (a) Examples of leasehold improvements include the following: landscaping, gardening, grading and clearing, permanent partitions, new structural flooring and floor covering permanently affixed to the flooring, additional rest, health or similar room facilities, new lighting fixtures and related wiring, fire detection, alarm and building or facility sprinkling systems, installing or upgrading of permanent air conditioning systems, and construction of bomb shelters. All costs pertaining to leasehold improvements (labor, travel, materiel), should be coded in the F&E Cost System by using an "eight" in the cost code X8X (first three digits of the eight digit job order coding system). Temporary improvements, normal maintenance or restoring items to their original condition are to be expensed. All FAA-owned items installed in leased buildings or structures which meet the personal property requirements are to be reported in the personal property system when capitalized. (Note: Final responsibility for defining permanent leasehold improvements rests with the Real Estate and Utilities Branch.)

m. Lockout. In order to stop costs from being charged to capitalized projects, a lockout system was developed and installed in UAS. All F&E obligation and payment documents are edited to determine whether the status change or the cost should be locked out. The lockout system for regional costs is based upon the following premises:

| Status of Project | Description |
|---|---|
| 1&3 | All costs (obligations and expenditures) are acceptable. |
| 2 | All costs are locked out except to pay or cancel an unliquidated obligation incurred earlier while the project was in Status 1. (Note: The project must remain in Status 1, 2,or 3 until all unliquidated obligations are cleared.) |
| 4,5,&6 | All costs locked out. |

3. PRIMARY REPORTS USED IN CAPITALIZATION.

a. UA 944R1: Report of Completed Job Orders, Work-In-Process, Accrued Cost and Related Data, RIS: 32-9F.

b. RIN: MM485, Part 1. Project Materiel Cumulative Report (PMC), RIS: LG 4650-19.

c. Fiscal Status File Inquiry, F&E Job Capitalization. RIS: FSF-5.

d. Airway Facilities Division, Listing of F&E Descriptive Master and Detail. RIS: 1680 Master

4. AIRWAY FACILITIES DIVISION'S RESPONSIBILITIES IN CAPITALIZATION. The Airway Facilities Division is responsible for:

a. Preparing FAA Form 2766-6, Notice of Physical Completion of an F&E Project.

b. Upon the physical completion of an F&E project, notifying the Logistics Division of the property inventory date. The property inventory is normally accomplished prior to or during the Joint Acceptance Inspection (JAI).

c. Approximately three months after the final JAI, or when all charges have been processed through the Accounting Division, submitting an F&E Project Master (checkerboard), WP/NM Form 2700-64, to AWP-22A, placing the project in Status Code 4.

d. Analyzing and distributing real property charges on the PMC and 32-9F Report. The project manager is responsible for determining the real property records required as a result of the project and indicating which existing records should be deleted (if any) as a result of a replacement system.

e. Projects are balanced to approved funding either on a regional reprogramming action or on the quarterly Fiscal Summary Review (FSR). When accounting reports reflect the project is balanced, the capitalization package is forwarded to the Logistics Division. This package is their notification to proceed with the capitalization process. All unliquidated obligations must be cleared and the project's cost class code should be balanced to the approved funds.

5. LOGISTICS DIVISION'S RESPONSIBILITIES.

a. The Materiel Manager is responsible for:

(1) Verifying and correcting the monthly PMC Report.

(2) Providing the current PMC Report for the inventory of property.

(3) Completing the physical inventory of property with the assistance of the Project Manager and Property Custodian prior to the Joint Acceptance Inspection.

(4) Insuring that appropriate action is initiated to report all property located during the inventory that is not on the PMC Report or recorded in property in-use records.

(5) Insuring that appropriate action is initiated for all materiel listed on the PMC Report that cannot be located during the property inventory.

(6) Performing the required coding, processing and necessary documenting for transfer of financial and quantitative data from the work-in-process records to the in-use records; i.e. annotating the PMC Report and coding WP Form 4650-14, Personal Property Entry Form.

(7) Preparing the capitalization worksheet (Appendix 2) for submission to the Accounting Division.

(8) Providing sector managers with an automated data processing (ADP) listing or various documents showing materiel in work-in-process inventories being transferred to the applicable accountable records.

b. The Real Estate and Utilities Branch is responsible for:

(1) Coding the Real Property Records, FAA Form 4660-9, for all FAA owned facilities, Occupancy Code 1, required as a result of the F&E project.

(2) Determining and approving permanent leasehold improvements. Such approval is to be obtained prior to the actual expenditure. After the improvements are made, actual expenditures are recorded and made a part of the lease file.

6. ACCOUNTING DIVISION'S RESPONSIBILITIES. The Accounting Division is responsible for:

a. Determining that charges to the fixed asset accounts are made in accordance with the principles and procedures prescribed in Accounting Handbook 2700.3, Accounting Principles, Concepts and Procedures.

b. Insuring that partially and fully completed projects are promptly capitalized in the fixed asset accounts.

7. ACCOUNTING PROCEDURES.

a. Documentation. The Accounting Division should receive the following documents upon partial or final completion of a project as applicable which is submitted by the Logistics Division.

(1) Notice of Physical Completion of F&E Project, FAA Form 2766-6. (See Appendix 2.) This form is initiated by the Airway Facilities Division and the original is forwarded with the capitalization package to the Accounting Division, AWP-22A. The notice of completion will clearly state that it is for either a partial or final project completion.

(2) UA 944R1 Report, RIS: 32-9F. (See Appendix 2.) The most current report available should be provided in order that a clear audit trail and a reconstruction of the costs can be maintained.

(3) Project Materiel Cumulative Report (MM 485) RIS: LG 4650-19 PMC Report. (See Appendix 2.) The PMC Report is used during project completion as (a) the source data for taking physical inventory of equipment installed in completed projects, (b) developing the value of the assets to be capitalized and (c) producing the subsidiary records for equipment in-use. This report is annotated with a processing code 5 by the materiel manager to identify those line items which are to be capitalized. It is important that the most current copy available (preferably the original) be used in order to minimize keypunch error.

(4) Personal Property Data Entry Form, RIS: LG 4650-23 (WP 4650-14). (See Appendix 2.) This form is used to input personal property and installation charges into the personal property in-use system. The most common uses of this form in conjunction with capitalization of F&E projects are:

(a) Items listed on the PMC Report that have an error in the National Stock Number (NSN) may be coded as asset code 60 on the annotated PMC Report and submitted with their proper NSN and asset code on WP Form 4650-1.

(b) Transaction code 51 (found on base), is used for items found to be installed during the physical inventory but were not reported on the PMC Report and no transfer of financial accountability received. Adjustment Voucher, FAA 4640-1, should be attached to WP Form 4650-1 for all transactions coded as 51.

(c) To breakout systems and report them as separate line items.

(5) Real Property Record, FAA Form 4660-9. (See Appendix 2.) This record contains pertinent information for capitalization of land, buildings and other structures. Instructions for preparation of this form are found in Order 4660.1, Chapter 9, Section 2.

(6) Leasehold Improvements. All leasehold improvements are to be reported on FAA Form 4660-6, Leased Premises - Proposed Improvements. This form should contain the following information:

(a) Name of facility.

(b) Lease identification number.

(c) Period of lease.

(d) Project number.

(e) Location.

(f) Improvement completion date.

(g) Description of improvement.

(h) Cost or other value of improvement.

(7) Write-Off of Leasehold Improvements. The book value of leasehold improvements is written off upon termination of the lease or other agreement. Account 1640, Leasehold Improvements, is closed to Account 5810, Nonfunded Costs - Materiel and Other Gains and Losses.

(8) Capitalization Worksheet. (See Appendix 2.) This is a document provided to the Acccounting Division by the materiel manager. The worksheet is divided into three sections, with each section showing a break-down of costs to be allocated to real property, personal property, or expensed. The first section deals with the annotated PMC Report for materiel in Fund Source 1 and Fund Source 3; the second section deals with the balance of the annotated PMC Report for materiel in Fund Source 2, and the last section is concerned with those costs on the 32-9F Report other than materiel on the PMC Report.

(a) Centrally Processed Materiel added to the Materiel Unfunded on 32-9F should agree with Section 1 total. Materiel Cost on 32-9F should agree with Section 2 total. Sections 1 and 2 should equal the total cost on the PMC Report. Sections 2 and 3 should equal this sub-total for Regionally Funded Cost on the 32-9F Report. The total of all three sections should agree with the sub-total on the Total Cost column of the 32-9F Report.

(b) For project to be financially balanced: Total approved estimate on the 1680 Master Report should agree with total obligation on FSF-5 Report; there should be no undelivered orders or accrued expenditures unpaid; and expenditures should agree with obligation on FSF-5 Report. (See Appendix 2.)

1 Control to Assure Timely Capitalization of F&E Projects. In compliance with Accounting Handbook, FAA Order 2700.3, the Accounting Division will initiate the following procedures:

(aa) Periodically, the Accounting Division will inform the Airway Facilities Division of those F&E projects that have no unliquidated obligations and have not been placed in Status Code 4 within 90 days after the final Joint Acceptance Inspection. The Airway Facilities Division will be requested to take prompt action on those projects.

(bb) At the start of the fourth quarter of the fiscal year, the Accounting Division will provide the Airway Facilities and Logistics Divisions with a list of all projects that have been in Status Code 4 or 5 for 90 days or more. The Accounting Division will request that every effort be made to capitalize those projects by the end of the fiscal year.

(9) Asset Classification Codes used on the annotated PMC Report:

| Code | Description |
|---|---|
| | Facililty Equipment |
| 61 | Electric, electrical or mechanical equipment, including installed test equipment, installed at air navigation or traffic control facilities (includes hangar installed test equipment). |
| 62 | Portable test equipment authorized in support of equipment installed at air navigation or traffice control facilities (includes project engineer's equipment). |
| 63 | Rack-mounted (installed) test equipment. |
| 64 | Portable communications equipment, including transceivers mounted in vehicles, CB radios, hand-held transceivers, receivers, etc. |

Administrative Equipment

11 Office furniture, equipment, machines, fixtures and devices.

12 Motor vehicle, for general purpose on-road use.

13 Printing, photographic, projection and photocopy equipment.

14 Medical equipment.

15 Clothing, protective and survival equipment.

16 Furnishings and equipment used in government-furnished quarters.

Other Equipment

41 Off-road and special purpose motor equipment.
42 Marine equipment.
43 Shop equipment and machinery.
44 Commissary, messing and domestic service equipment.
45 Not otherwise classified.
46 Emergency readiness and civil defense equipment.

Asset Code 60 - This code is used to delete a line item from the PMC Report. The item is not transferred to personal property. Asset Code 60 is also used to indicate expense, real property or that the item is being recorded on FAA Form 4650-1.

# CHAPTER 6. REPORTS AND/OR LISTINGS

## 1. PROJECT MATERIEL CUMULATIVE REPORT (PMC).

a. MM485 (Frequency: Monthly) The project materiel system is a job order inventory system to accumulate charges for materiel. The PMC represents the detailed bill of materiels for all F&E projects in status codes 1, 2, and 3. When a project is capitalized (status code 4 or 5), the materiel is transferred from the PMC and either expensed or placed in the real or personal property systems.

b. Project materiel transactions are received from the materiel manager in Logistics and recorded in the PMC by Accounting through the use of the following documents.

c. Project Materiel Documents:

(1) Project Materiel Code Sheets, FAA Form 2700-14.

(2) Financial Detail Records from the Aeronautical Center.

(3) Project Materiel Shipping Notice/Receiving Report, FAA Form 4500-1.

(4) Materiel Requisition/Issue/Receipt, FAA Form 4650-12,
(supercedes FAA Form 4500-2).

(5) Transfer of F&E Equipment Materiel, WP Form 6000-15.

d. The F&E cost system maintains cumulative dollar amounts by the eight digit job order coding system for Washington, regional and unfunded materiel.

e. These files are updated monthly from the transactions processed through the project materiel system. When the project materiel input documents are coded as fund source 1, the F&E reports are updated as Washington materiel, for fund source 2 as regional materiel and for fund source 3 as unfunded materiel.

## 2. DETAIL F&E MONTH END BATCH LIST. (Frequency: Monthly)

a. The Detail F&E Month End Batch List, FE260R1, is a detailed listing of all F&E documents processed monthly by Accounting and sorted numerically by the eight digit job order coding system. This listing includes information such as the document type and number and the amount obligated.

b. The Project History and Monthly Detail List, FE 240R1, reports all job orders. This report summarizes the obligations by cost classes.

c. Charges shown on the Detail F&E Batch can be verified to the other F&E reports either by project, cost class or asset totals. It can also be verified by function to the current month data reported on 32-17F, Report of Estimates and Obligations.

3. REPORT OF UNLIQUIDATED OBLIGATIONS. (Frequency: Monthly)

a. The Unliquidated Obligation Listing, I-H.2, is a detailed listing by job order number of all F&E documents that have been obligated but not fully paid. Pertinent information included on this listing are the document type and number, amount obligated, date of obligation, and vendor or traveler references.

b. Total unliquidated obligations reported on this listing by job order number can be verified to the 32-17F, Report of Estimates and Obligations by Project.

4. F&E LABOR DISTRIBUTION REPORTS. (Frequency: Bi-weekly)

a. The following reports are generated through the F&E labor system bi-weekly:

(1) 32-12F, Employee Labor Distribution Report,

(2) 32-13F, LDR Listing by Employee Name,

(3) 32-14F, Comparison of LDR and Payroll Data F&E Funded Employees.

See pages 42-44 for contents of each report.

b. Labor rates used are actual rates obtained from payroll. Overhead and expense rates are computed based on LDR's and other charges processed through Accounting. Acceleration factors are based on data obtained from processing LDR's during the prior year.

c. Each report covers the period as reported with the time and attendance card.

d. LDR costs are charged to projects as expenditures and can be verified to the Detail F&E Month End Batch List, EE260R1. Overhead costs are those charges which cannot be related to a specific project but are considered part of the capitalizable cost of all projects. It includes items such as program administration and support, small tools, common use materiel, etc. All overhead costs are charged to the overhead job order number (70X X0005) and distributed back monthly to active projects on the basis of direct labor hours under cost code 700.

e. Expense costs are those charges which cannot be related to a specific project but rather are applicable to all projects, yet are not capitalizable. These costs include unassigned time, change of station, training, special assignments, etc. Expense items are charged to standing job order (0XX X0006) established by accounting and are distributed back to active projects on the basis of direct labor hours under cost code 000.

f. Acceleration is the method whereby the cost for non-productive time (annual leave, sick leave, and holidays) are charged back bi-weekly (based on estimated rates) to active F&E projects.

5. 32-17F, REPORT OF ESTIMATES AND OBLIGATIONS. (Frequency: Monthly)

a. The 32-17F report provides the program manager with information by project and cost class including approved and current estimates, man hours, current month, current year and cumulative obligations and funds available.

b. Current month costs include all obligations and can be verified to the Detail Monthly F&E Batch List. The total to date costs are cumulative and include all obligations including undelivered orders.

6. 32-18F, SUMMARY REPORT OF OBLIGATIONS. (Frequency: Monthly)

a. A summary report by appropriation, system, project, type, and number. It contains approved estimates, cumulative obligations(prior year and current year obligations), funds available, and current month obligations.

7. 32-9F, REPORT OF COMPLETED JOB ORDERS, WORK-IN-PROCESS, ACCRUED COST & RELATED DATA. (Frequency: Monthly) The 32-9F report along with the Project Materiel Cumulative Report are the basic accounting reports used to capitalize F&E projects. This report provides a detailed breakdown of regional accrued costs (excludes undelivered orders since these are not accrued costs) for labor, travel, materiel, other and overhead by asset (land, building, other structures, etc.) for each project. It also shows the value of Washington and unfunded materiel and partial capitalizations. For capitalization purposes, this report separates capitalizable assets from those that will be expensed.

8. 32-8F, LISTING OF F&E DESCRIPTIVE MASTER 1680 HEADER RECORD. (Frequency: Monthly) The 1680 Project Master File is a numeric listing by the five digit job order number for all projects currently in the F&E system. The source data for the 1680 is obtained from Part A of the Project Master Code Sheet, WP Form 2700-64 prepared by Airway Facilities. It includes such information as status, project number, system, facility, project type, location, state, county, and congressional district, alpha facility, alpha type work, numeric and alpha location, fund code, program element, budget item, project authorization number, reimbursable agreement number, and companion job number.

Figure 6-1
FE260R1
F & E Monthly Detail List

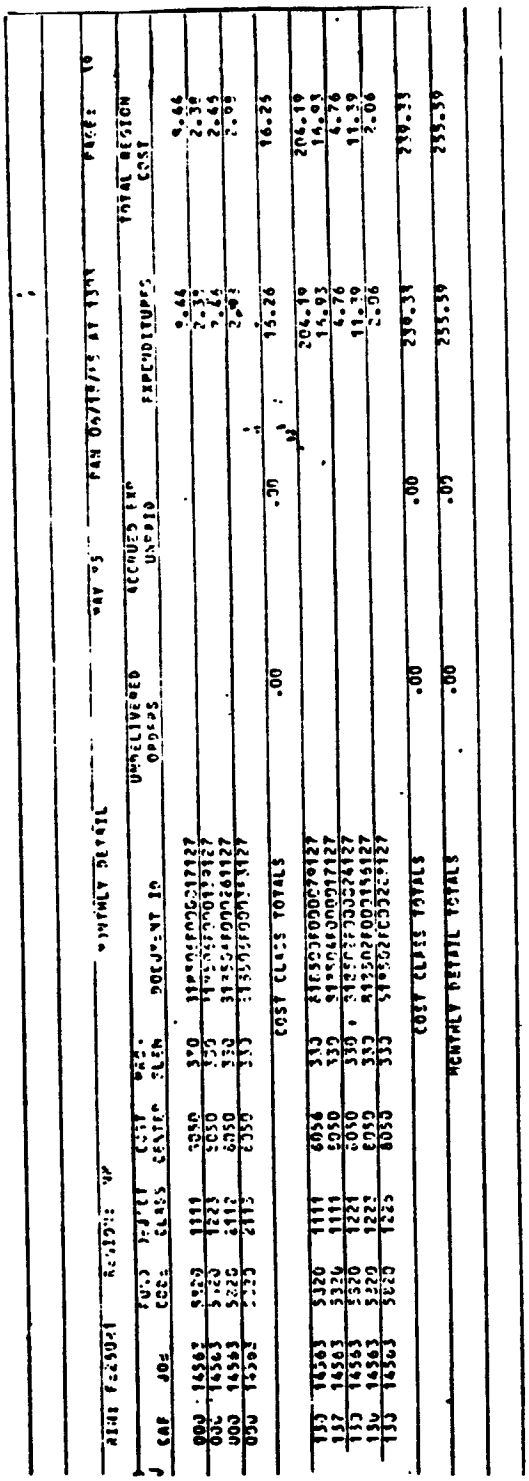


Figure 6-2
Report of Unliquidated Obligations

FEDERAL AVIATION ADMINISTRATION
F & E UNLIQUIDATED OBLIGATIONS
AS OF 05/31/85

RIS NUMBER: I-H.2

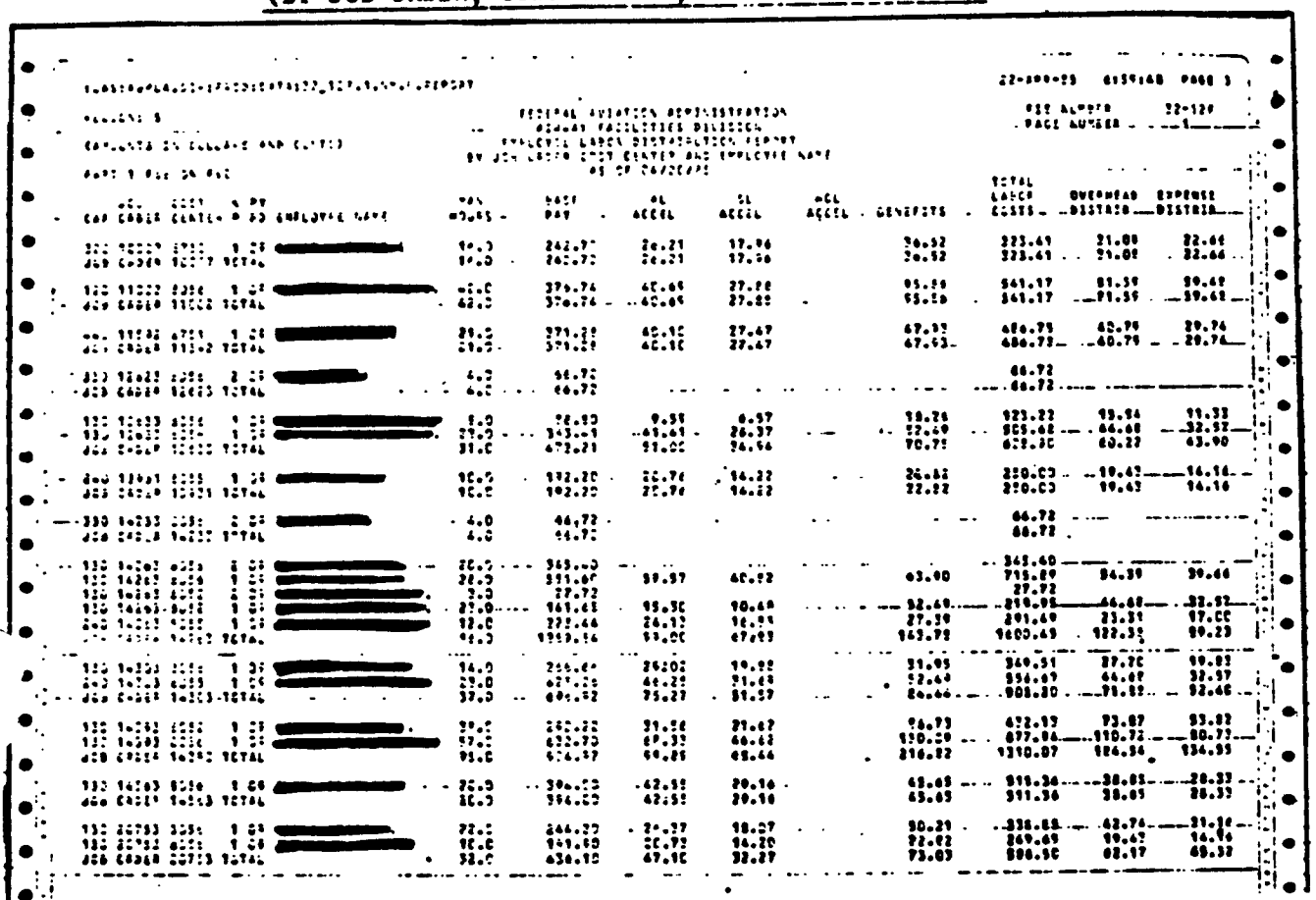
PAGE NUMBER: 17

REGION: S

| FC-L | JOB NUM | CAF | OBJ CLASS | DOC ID | EFF DATE | UNDELIVERED ORDERS | ACCRUED EXPENDITURES | EXPENDITURES | TOTAL OBLIGATIONS | DOCUMENT REFERENCE |
|---|---|---|---|---|---|---|---|---|---|---|
| 5820 | 14563 | 330 | 2211 | 238511P00815E000 | 04/01/85 | 50.00 | | | 50.00 | JAQUITH |
| 5820 | 14563 | 330 | 2211 | 238511P00816D000 | 04/01/85 | 200.00 | | | 200.00 | JAQUITH |
| 5820 | 14563 | 330 | 2691 | 238511P00815D000 | 04/01/85 | 911.35 | | | 911.35 | JAQUITH |
| 5820 | 14563 | 330 | 3191 | 238511P00816C000 | 04/01/85 | 2,809.25 | | | 2,809.25 | JAQUITH |
| 5820 | 14563 | TOTAL | | | | 3,970.60 | | | 3,970.60 | |

Figure 6-3

RIS: 32-12F, EMPLOYEE LABOR DISTRIBUTION REPORT
(BY JOB ORDER, COST CENTER, AND EMPLOYEE NAME)



**PURPOSE:** To provide a complete account of hours paid including total labor costs, overhead, expense, and travel for each employee who has submitted a LDR.

**METHOD OF PREPARATION:** Computer generated.

**CONTENT:** Accounting data showing cost class, asset and function code, job order, cost center, kind of pay, period, employee name, man hours, base pay, benefits, total labor costs, overhead distribution, and expense distribution.

**SOURCE OF DATA:** Computer generated.

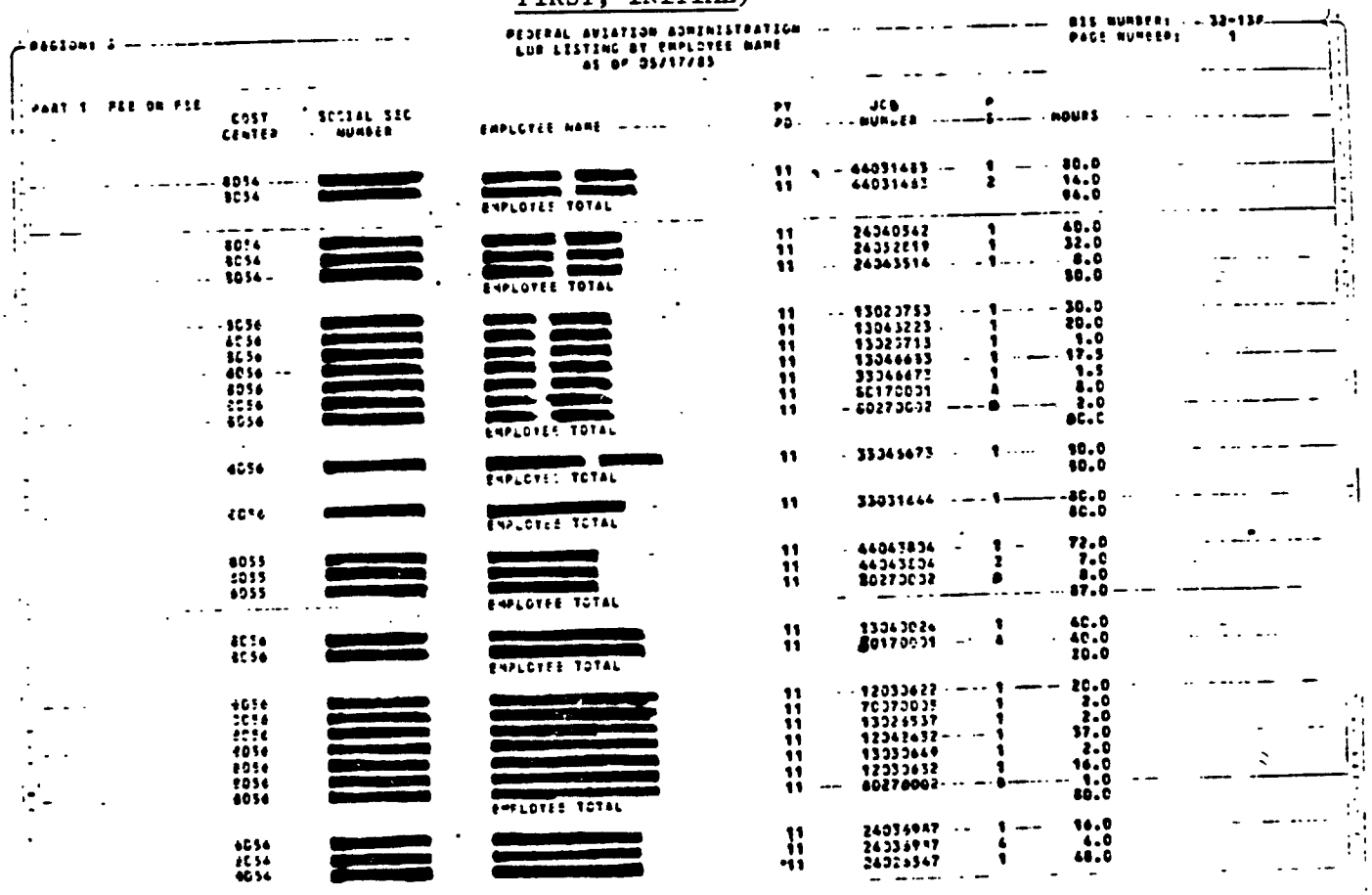
**FREQUENCY OF PREPARATION:** Biweekly, 5 working days after the end of pay period.

**RESPONSIBLE OFFICE:** Inputting accounting offices.

**DISTRIBUTION AND FILING:** Airway facilities.

Figure 6-4

RIS: 32-13F, LDR LISTING BY EMPLOYEE NAME(LAST, FIRST, INITIAL)



FEDERAL AVIATION ADMINISTRATION
LDR LISTING BY EMPLOYEE NAME
AS OF 05/17/85

RIS NUMBER: 32-13F
PAGE NUMBER: 1

| COST CENTER | SOCIAL SEC NUMBER | EMPLOYEE NAME | PY PD | JOB NUMBER | S | HOURS |
|---|---|---|---|---|---|---|
| [redacted] | | EMPLOYEE TOTAL | 11 | 44031483 | 1 | 80.0 |
| | | | 11 | 44031482 | 2 | 16.0 |
| | | | | | | 96.0 |
| [redacted] | | EMPLOYEE TOTAL | 11 | 24340342 | 1 | 40.0 |
| | | | 11 | 24332819 | 1 | 32.0 |
| | | | 11 | 24343514 | 1 | 8.0 |
| | | | | | | 80.0 |
| [redacted] | | EMPLOYEE TOTAL | 11 | 13023753 | 1 | 30.0 |
| | | | 11 | 13043223 | 1 | 20.0 |
| | | | 11 | 13327713 | 1 | 1.0 |
| | | | 11 | 13046633 | 1 | 17.5 |
| | | | 11 | 33346672 | 1 | 1.5 |
| | | | 11 | 80170031 | A | 8.0 |
| | | | 11 | 80270032 | B | 2.0 |
| | | | | | | 80.0 |
| [redacted] | | EMPLOYEE TOTAL | 11 | 33345673 | 1 | 80.0 |
| | | | | | | 80.0 |
| [redacted] | | EMPLOYEE TOTAL | 11 | 33031644 | 1 | 80.0 |
| | | | | | | 80.0 |
| [redacted] | | EMPLOYEE TOTAL | 11 | 44043834 | 1 | 72.0 |
| | | | 11 | 44343834 | 2 | 7.0 |
| | | | 11 | 80270032 | B | 8.0 |
| | | | | | | 87.0 |
| [redacted] | | EMPLOYEE TOTAL | 11 | 13343024 | 1 | 40.0 |
| | | | 11 | 80170031 | A | 40.0 |
| | | | | | | 80.0 |
| [redacted] | | EMPLOYEE TOTAL | 11 | 12033622 | 1 | 20.0 |
| | | | 11 | 70370035 | 1 | 2.0 |
| | | | 11 | 13326537 | 1 | 2.0 |
| | | | 11 | 12342632 | 1 | 37.0 |
| | | | 11 | 13033649 | 1 | 2.0 |
| | | | 11 | 12333632 | 1 | 16.0 |
| | | | 11 | 80270002 | B | 1.0 |
| | | | | | | 80.0 |
| [redacted] | | | 11 | 24034947 | 1 | 16.0 |
| | | | 11 | 24336947 | 4 | 4.0 |
| | | | 11 | 24326547 | 1 | 48.0 |

**PURPOSE:** To provide management at the Airways Facilities Division with a listing of LDR's which have been submitted by employees and which have been processed into the system.

**METHOD OF PREPARATION:** Computer generated.

**CONTENT:** Accounting data showing cost center, social security number, employee name, job order, pay status, hours, and travel.

**SOURCE OF DATA:** Computer files.

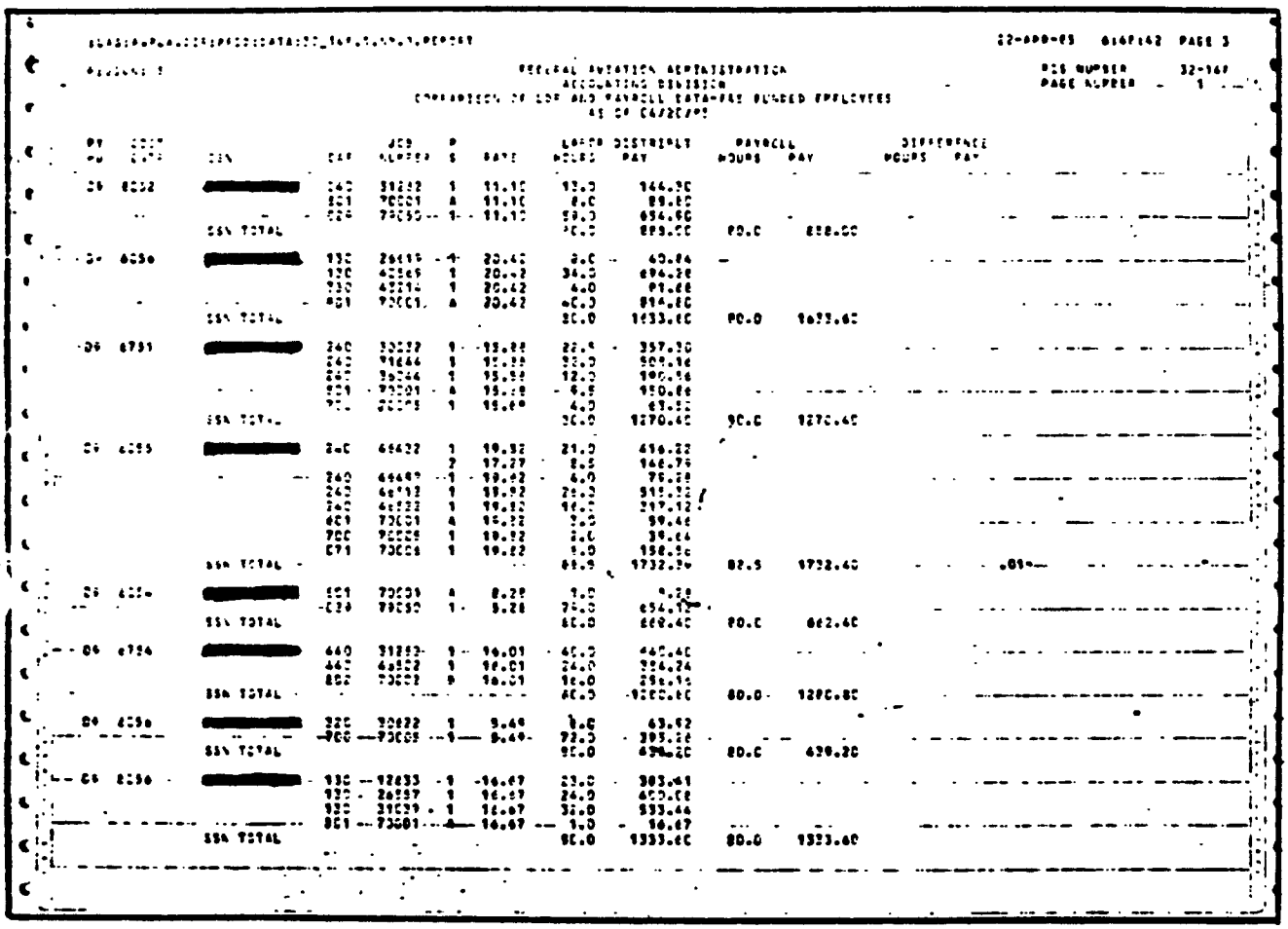
**FREQUENCY OF PREPARATION:** Biweekly, 5 days following input into the system and on-line.

**RESPONSIBLE OFFICE:** Inputting accounting offices.

**DISTRIBUTION AND FILING:** Airway facilities divisions.

Figure 6-5

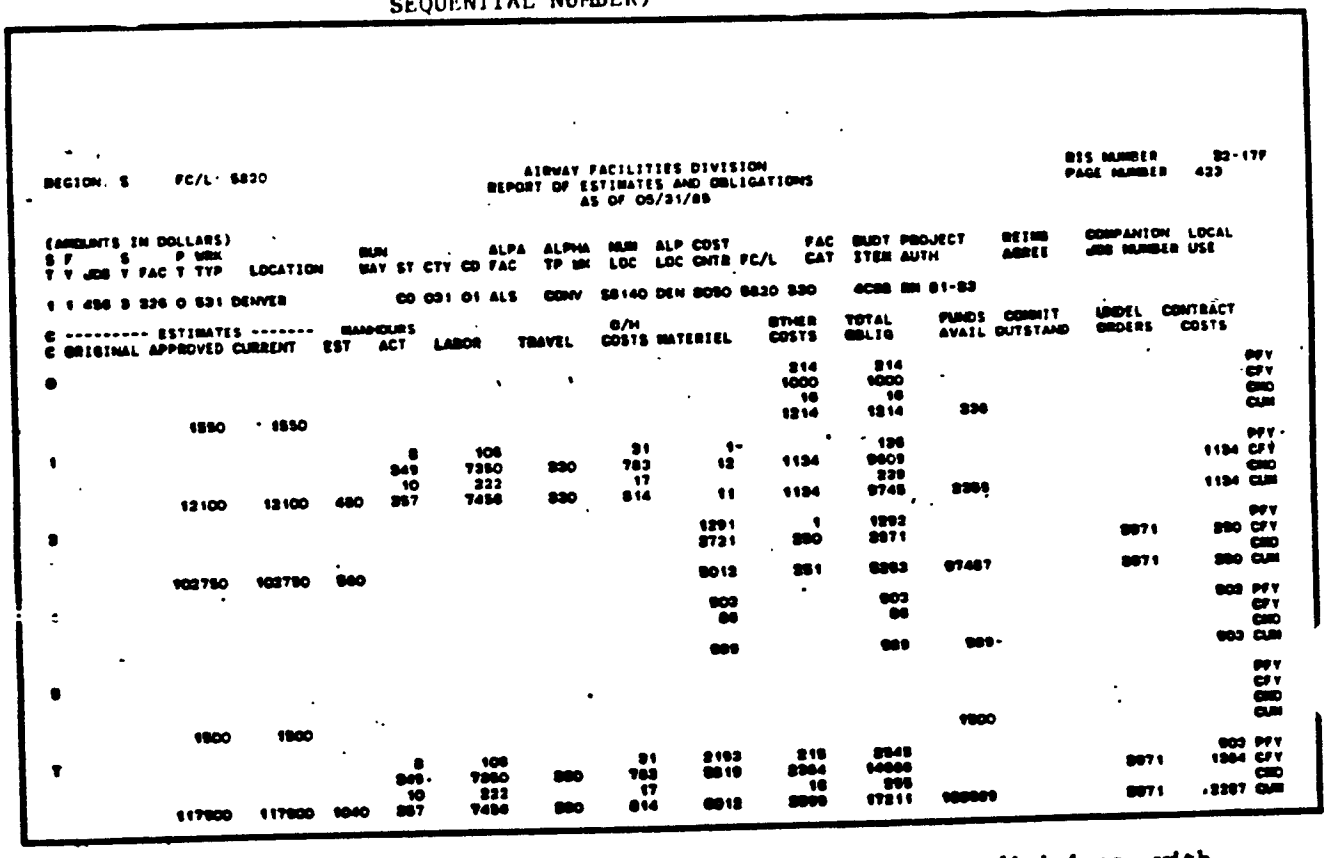
RIS: 32-14F, COMPARISON OF LDR AND PAYROLL DATA F&E FUNDED EMPLOYEES (BY SOCIAL SECURITY NUMBER, JOB ORDER, CAF, AND PAY STATUS CODE)



| | |
|---|---|
| PURPOSE: | To provide accounting divisions with the mechanism for reconciling data submitted on LDR's to data in the payroll system. |
| METHOD OF PREPARATION: | Computer generated. |
| CONTENT: | Accounting data showing pay period, cost center, social security number, cost, asset and function code, job order number, pay status, rate, LDR hours, LDR pay, payroll hours, payroll pay, difference hours and pay. |
| SOURCE OF DATA: | Computer files. |
| FREQUENCY OF PREPARATION: | Biweekly. |
| RESPONSIBLE OFFICE: | Inputting accounting offices. |
| DISTRIBUTION AND FILING: | Accounting divisions. |

Figure 6-6

RIS: 32-17F, REPORT OF ESTIMATES AND OBLIGATIONS (BY FUND CODE, PROJECT TYPE, FACILITY, TYPE WORK, LOCATION, JOB ORDER NUMBER (FISCAL YEAR AND SEQUENTIAL NUMBER)



REGION. 5 FC/L 5820

AIRWAY FACILITIES DIVISION
REPORT OF ESTIMATES AND OBLIGATIONS
AS OF 05/31/85

RIS NUMBER 32-17F
PAGE NUMBER 423

(AMOUNTS IN DOLLARS)

| S T | F Y | JOB | S Y | FAC | P T | WRK TYP | LOCATION | RUN WAY | ST | CTY | CD | ALPA FAC | ALPHA TP | NUM WK | NUM LOC | ALP LOC | COST CNTR | FC/L | FAC CAT | BUDT ITEM | PROJECT AUTH | REIMB AGREE | COMPANION JOB NUMBER | LOCAL USE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 1 | 456 | 3 | 326 | 0 | 531 | DENVER | | CO | 031 | 01 | ALS | CONV | | S8140 | DEN | 8050 | 5820 | 330 | 4C08 | RM 81-83 | | | |

| C C | ORIGINAL | APPROVED | CURRENT | MANHOURS EST | MANHOURS ACT | LABOR | TRAVEL | G/H COSTS | MATERIEL | OTHER COSTS | TOTAL OBLIG | FUNDS AVAIL | COMMIT OUTSTAND | UNDEL ORDERS | CONTRACT COSTS | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0 | | | | | | | | | | 214 | 214 | | | | | PFY |
| | | | | | | | | | | 1000 | 1000 | | | | | CFY |
| | | | | | | | | | | 16 | 16 | | | | | CMO |
| | | | | | | | | | | 1214 | 1214 | 336 | | | | CUM |
| | | 1550 | 1550 | | | | | | | | | | | | | |
| 1 | | | | | 8 | 106 | | 31 | 1- | | 136 | | | | | PFY |
| | | | | | 349 | 7350 | 330 | 783 | 12 | 1134 | 9609 | | | | 1134 | CFY |
| | | | | | 10 | 222 | | 17 | | | 239 | | | | | CMO |
| | | 12100 | 12100 | 480 | 357 | 7456 | 330 | 814 | 11 | 1134 | 9745 | 2359 | | | 1134 | CUM |
| 3 | | | | | | | | | 1291 | 1 | 1292 | | | | | PFY |
| | | | | | | | | | 2721 | 250 | 2971 | | | 3971 | 250 | CFY |
| | | | | | | | | | | | | | | | | CMO |
| | | 102750 | 102750 | 560 | | | | | 5012 | 251 | 5263 | 97487 | | 3971 | 250 | CUM |
| 4 | | | | | | | | | 903 | | 903 | | | | 903 | PFY |
| | | | | | | | | | 86 | | 86 | | | | | CFY |
| | | | | | | | | | | | | | | | | CMO |
| | | | | | | | | | 989 | | 989 | 989- | | | 903 | CUM |
| 5 | | | | | | | | | | | | | | | | PFY |
| | | | | | | | | | | | | | | | | CFY |
| | | | | | | | | | | | | | | | | CMO |
| | | | | | | | | | | | | 1500 | | | | CUM |
| | | 1500 | 1500 | | | | | | | | | | | | | |
| 7 | | | | | 8 | 106 | | 31 | 2193 | 215 | 2545 | | | | 903 | PFY |
| | | | | | 349 | 7350 | 330 | 783 | 5819 | 2364 | 14666 | | | 3971 | 1364 | CFY |
| | | | | | 10 | 222 | | 17 | | 16 | 295 | | | | | CMO |
| | | 117900 | 117900 | 1040 | 357 | 7456 | 330 | 814 | 6012 | 2599 | 17211 | 100889 | | 3971 | 2287 | CUM |

PURPOSE: To provide the Airway Facilities divisions, with data on estimates, obligations, commitments, and fund availability as they relate to job order number.

METHOD OF PREPARATION: Computer generated.

CONTENT: Accounting data showing cost class, original estimate, approved estimate, current estimate, man-hour estimates, man-hour actual, base pay, travel, funded overhead, region funded materiel, contract cost, other cost, obligation amount cumulative, fund available, commitments, outstanding, and undelivered orders.

SOURCE OF DATA: Computer files.

FREQUENCY OF PREPARATION: Monthly, 3 working days after the end of month.

RESPONSIBLE OFFICE: Inputting accounting office.

DISTRIBUTION AND FILING: Airway facilities division.

Figure 6-7

## RIS: 32-18F, SUMMARY REPORT OF OBLIGATIONS (BY FUND CODE, PROJECT TYPE, SYSTEM, PROJECT NUMBER, AND SEQUENTIAL JOB ORDER NUMBER)

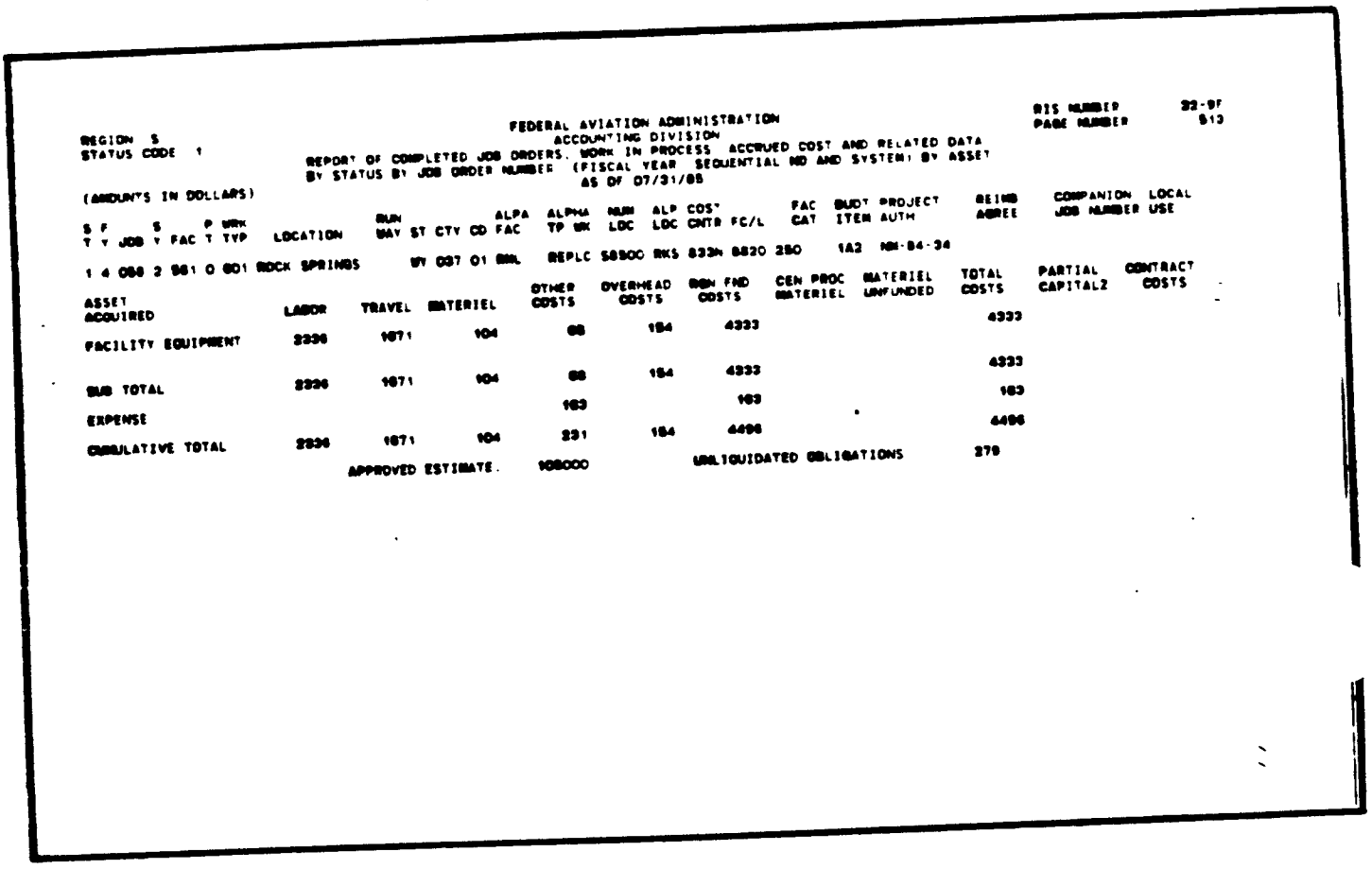
REGION S — FEDERAL AVIATION ADMINISTRATION — RIS NUMBER: 32-18F
FUND CODE LIMITATION : 8830 — AIRWAYS FACILITIES DIVISION — PAGE NUMBER 39
SUMMARY REPORT OF OBLIGATIONS
BY FUND CODE, FAC, PROJECT TYPE, PROJECT NUMBER, SEQUENTIAL JOB ORDER NUMBER
AS OF 09/31/85
(AMOUNTS IN DOLLARS)

| S YFAC | P T | TYP MRK | LOCATION | ST | ALPHA TP | ALPHA MK | FAC | JOB NO | ESTIMATES ORIGINAL | ESTIMATES APPROVD | ESTIMATES CURRENT | OBLIGATIONS AMOUNT PRIOR YR | OBLIGATIONS Y T D | OBLIGATIONS AMOUNT C U M | OBLIGATIONS CURRENT M O | FUNDS COMMIT AVAIL | FUNDS COMMIT OUTSTND | PA NO | S T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL FACILITY CATEGORY: 313 | | | | | | | | | | | 1017900 | | 68053 | | 6643 | | | | |
| | | | | | | | | | 1748253 | | | 1305068 | | 1364121 | | 384232 | | | |
| 3313 | O | 101 | BRIGHAM CT | UT | EST | | REIL | 14333 | 38233 | 38400 | 38233 | | | 38233 | | | | 88883-19 | 3 |
| 3313 | O | 101 | SIDNEY | NT | EST | | REIL | 14353 | 24849 | 19500 | 24850 | | | 24850 | | 1- | | 88883-19 | 3 |
| 3313 | O | 101 | TOTAL | | | | | | | | 41900 | | | | | | | | |
| | | | | | | | | | 60782 | | | 60782 | | 60783 | | 1- | | | |
| 3316 | O | 101 | OGDEN | UT | EST | | VASI | 14393 | 26900 | 26900 | 10868 | 5734 | | 16299 | 868 | 10801 | | 881-83-05 | 1 |
| 3316 | O | 101 | BOULDER | CO | EST | | VASI | 14403 | 9942 | 22900 | 12307 | | | 12307 | | 2365- | | 881 81-84 | 3 |
| 3316 | O | 101 | TOTAL | | | | | | | | 49800 | | 5734 | | 868 | | | | |
| | | | | | | | | | 36842 | | | 23872 | | 28606 | | 8236 | | | |
| 3325 | O | 141 | BELLINGHAM | WA | ADO | | BAIL | 14233 | 100807 | 77900 | 100877 | 2710- | | 97967 | | 2840 | | 881-83-12 | 1 |
| 3325 | O | 141 | RICHLAND | WA | ADO | | BAIL | 14243 | 265 | 24000 | 265 | | | 265 | | | | 881-83-13 | 3 |
| 3325 | O | 141 | TOTAL | | | | | | | | 141900 | | 2710- | | | | | | |
| | | | | | | | | | 100872 | | | 101042 | | 98332 | | 2840 | | | |
| 3326 | O | 101 | GREELEY | CO | EST | | WALSR | 10013 | 106300 | 132900 | 99977 | 1529 | | 101506 | 1313 | 2894 | | 881 81-29 | 1 |
| 3326 | O | 101 | DURANGO | CO | CO ESTAB | | WALSR | 14363 | | | 4799 | 4799- | | | | | | 84LPFI | 1 |
| 3326 | O | 101 | TOTAL | | | | | | | | 132900 | | 3270- | | 1313 | | | | |
| | | | | | | | | | 106200 | | | 104776 | | 101506 | | 2894 | | | |
| 3326 | O | 101 | POCATELLO | ID | RETRO | | WALSR | 12562 | 20200 | 20200 | 10122 | | | 10122 | | 11078 | | 881-81-28 | 1 |
| 3326 | O | 101 | PASCO | WA | RETRO | | WALSR | 12563 | 32683 | 34600 | 20011 | | | 20011 | | 1774 | | 881-82-1 | 3 |
| 3326 | O | 101 | BILLINGS | MT | RETRO | | WALSR | 15133 | 48800 | 48800 | 22046 | 2977 | | 25023 | 664 | 20777 | | 881 81-29 | 1 |
| 3326 | O | 101 | TOTAL | | | | | | | | 110800 | | 2977 | | 664 | | | | |
| | | | | | | | | | 108685 | | | 72079 | | 75056 | | 33629 | | | |
| 3326 | O | 531 | EUGENE | OR | PROV | | WALSR | 13343 | 127800 | 108300 | 103269 | 941 | | 104210 | | 23390 | | 881-81-21 | 1 |
| 3326 | O | 531 | MOSES LAKE | WA | PROV | | WALSR | 13363 | 89645 | 98300 | 89644 | | | 89644 | | 1 | | 8881-82-1 | 3 |
| 3326 | O | 531 | SEA-BOEING | WA | PROV | | WALSR | 13373 | 109300 | 97700 | 803 | . | | 803 | | 108797 | | 881-81-21 | 1 |
| 3326 | O | 531 | DENVER | CO | CONV | | ALS | 14563 | 117800 | 117800 | 2548 | 14864 | | 17210 | 256 | 100890 | | 881 81-33 | 1 |
| 3326 | O | 531 | DENVER | CO | CONV | | ALS | 14573 | 77700 | 77700 | 1298 | 12048 | | 14440 | | 63260 | | 881 81-33 | 1 |
| 3326 | O | 531 | TOTAL | | | | | | | | 407900 | | 28860 | | 256 | | | | |
| | | | | | | | | | 882148 | | | 107787 | | 226407 | | 268728 | | | |
| 3329 | O | 101 | POCATELLO | ID | EST | | GBALS | 10822 | 77800 | 77800 | 26705 | 87 | | 28833 | | 28968 | | 881-81-24 | 1 |
| 3329 | O | 101 | OLYMPIA | WA | EST | | GBALS | 10888 | 80800 | 80800 | 1881 | 2007 | | 3410 | 889 | 77482 | | 881-81-24 | 1 |
| 3329 | O | 101 | TOTAL | | | | | | | | 108700 | | | 2164 | | | | | |
| | | | | | | | | | | | | | | | 889 | | | | |

| | |
|---|---|
| PURPOSE | To provide region budget divisions with data required for budget execution purposes. |
| METHOD OF PREPARATION | Computer generated. |
| CONTENT: | Budget execution data showing system, facility, project type, type of work, location, runway, state, alpha type work and facility, job number, estimates original, approved, and current; obligations-prior year, year-to-date, and cumulative; funds available, commitment outstanding, latest project authorization number, and status. |
| SOURCE OF DATA | Computer files. |
| FREQUENCY OF PREPARATION | Monthly, 3 working day after end of month. |
| RESPONSIBLE OFFICE | Inputting accounting office. |
| DISTRIBUTION AND FILING | Budget division; Airway facilities divisions. |

Figure 6-8

RIS: 32-9F, REPORT OF COMPLETED JOB ORDERS, WORK-IN-PROGRESS, ACCRUED COSTS, AND RELATED DATA (BY JOB ORDER NUMBER AND ASSET)



RIS NUMBER 32-9F
PAGE NUMBER 513

REGION 5
STATUS CODE 1

FEDERAL AVIATION ADMINISTRATION
ACCOUNTING DIVISION
REPORT OF COMPLETED JOB ORDERS, WORK IN PROCESS ACCRUED COST AND RELATED DATA
BY STATUS BY JOB ORDER NUMBER (FISCAL YEAR SEQUENTIAL NO AND SYSTEM) BY ASSET
AS OF 07/31/85

(AMOUNTS IN DOLLARS)

| S T | F Y | JOB | S Y | FAC | P T | WRK TYP | LOCATION | RUN WAY | ST | CTY | CD | ALPA FAC | ALPHA TP | NUM WK | NUM LOC | ALP LOC | COST CNTR | FC/L | FAC CAT | BUDT ITEM | PROJECT AUTH | REIMB AGREE | COMPANION JOB NUMBER | LOCAL USE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 4 | 088 | 2 | 961 | 0 | 001 | ROCK SPRINGS | | WY | 037 | 01 | BWL | REPLC | | 58500 | RKS | 833N | 8820 | 250 | 1A2 | NM-84-34 | | | |

| ASSET ACQUIRED | LABOR | TRAVEL | MATERIEL | OTHER COSTS | OVERHEAD COSTS | RGN FND COSTS | CEN PROC MATERIEL | MATERIEL UNFUNDED | TOTAL COSTS | PARTIAL CAPITALZ | CONTRACT COSTS |
|---|---|---|---|---|---|---|---|---|---|---|---|
| FACILITY EQUIPMENT | 3336 | 1071 | 104 | 88 | 184 | 4333 | | | 4333 | | |
| SUB TOTAL | 3336 | 1071 | 104 | 88 | 184 | 4333 | | | 4333 | | |
| EXPENSE | | | | 163 | | 163 | | | 163 | | |
| CUMULATIVE TOTAL | 3336 | 1071 | 104 | 231 | 184 | 4496 | | | 4496 | | |
| | | APPROVED ESTIMATE | | 108000 | | UNLIQUIDATED OBLIGATIONS | | | 279 | | |

**PURPOSE:** To provide management at the accounting office level with cumulative accrued cost data by asset type for each job order.

METHOD OF PREPARATION: Computer generated.

**CONTENT:** Accounting data showing assets acquired, base pay, travel, materiel, contract costs, other costs, overhead costs, region funded costs, centrally funded costs, materiel unfunded, total obligated, and part capitalized.

**SOURCE OF DATA:** Computer files.

**FREQUENCY OF PREPARATION:** Monthly, 5 working days after the end of the month.

**RESPONSIBLE OFFICE:** Inputting accounting office.

**DISTRIBUTION AND FILING:** Accounting offices; Logistics; Airway facilities.

Figure 6-9

RIS: 32-8F, LISTING OF F&E DESCRIPTIVE MASTER

1680 HEADER RECORD (BY JOB ORDER NUMBER)

REGION: 5 — AIRWAY FACILITIES DIVISION — RIS NUMBER 32-8F — PAGE NUMBER 14

LISTING OF F&E DESCRIPTIVE MASTER
BY JOB ORDER NUMBER (FISCAL YEAR, SEQUENTIAL NO, SYSTEM)
AS OF 08/02/85

| S T | F Y | JOB | S Y | FAC | P T | WRK TYP | LOCATION | RUN WAY | ST | CTY | CD | ALPHA FAC | ALPHA TP WK | NUM LOC | ALP LOC | COST CNTR | FC/L | FAC CAT | BUDT ITEM | PROJECT AUTH | REIMB AGREE | COMPANION JOB NUMBER | LOCAL USE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 1 | 417 | 7 | 037 | 8 | 448 | GRAND JUNC | | CO | 077 | 04 | EFAS | RET | S8150 | GJT | 8050 | 5820 | 700 | | 8M-82-35 | | | |
| 1 | 1 | 419 | 3 | 131 | 0 | 101 | RIVERTON | | WY | 013 | 01 | ILS | EST | S8122 | RIW | 8050 | 5820 | 313 | | MM-82-87 | | | |
| 3 | 1 | 420 | 7 | 474 | 0 | 101 | SEATTLE-BO | | WA | 033 | 07 | AWOS | TRVL | S8020 | SEA | 8050 | 5820 | 700 | | 8M-82-81 | | | |
| 1 | 1 | 421 | 3 | 131 | 0 | 141 | BELLINGHAM | | WA | 073 | 02 | ILS | GSIMM | S8930 | BLI | 8050 | 5820 | 313 | 314 | MMM82-19 | | | |
| 3 | 1 | 422 | 3 | 131 | 0 | 141 | RICHLAND | | WA | 025 | 04 | ILS | GSIMM | S894M | RLD | 8050 | 5820 | 313 | | MM-83-14 | | | |
| 1 | 1 | 423 | 3 | 329 | 0 | 141 | BELLINGHAM | | WA | 073 | 02 | RAIL | ADD | S8936 | BLI | 8050 | 5820 | 330 | 4C3B | MM-82-13 | | | 8M-84-49 |
| 3 | 1 | 424 | 3 | 325 | 0 | 141 | RICHLAND | | WA | 005 | 04 | RAIL | ADD | S894M | RLD | 8050 | 5820 | 330 | 4C3B | MM-82-13 | | | |
| 1 | 1 | 425 | 3 | 131 | 0 | 601 | EUGENE | | OR | 039 | 04 | ILS | REPL | S8926 | EUG | 8050 | 5820 | 313 | | MM-83-20 | | | |
| 1 | 1 | 426 | 3 | 131 | 0 | 601 | GREAT FALL | | MT | 013 | 08 | ILS | REPL | S8163 | GTF | 8050 | 5820 | 313 | | MM-83-20 | | | |
| 1 | 1 | 427 | 3 | 131 | 0 | 601 | PENDLETON | | OR | 059 | 02 | ILS | REPL | S894M | PDT | 8050 | 5820 | 313 | | MM-83-20 | | | 8M-84-44 |
| 1 | 1 | 428 | 3 | 144 | 0 | 101 | DENVER | | CO | 031 | 01 | LDA | EST | S8143 | DEN | 8050 | 5820 | 313 | 327 | MMM83-19 | | | |
| 1 | 1 | 429 | 9 | 840 | 0 | 809 | MOSES LAKE | | WA | 025 | 04 | LAND | PURCH | S894K | MWH | 8050 | 5830 | 980 | | MM-83-02 | | | |
| 1 | 1 | 430 | 3 | 142 | 0 | 501 | SALEM | | OR | 047 | 02 | GS | RELOC | S8930 | SLE | 8050 | 5830 | 313 | 8312 | MM-83-12 | | | |
| 1 | 1 | 431 | 4 | 026 | 0 | 566 | GREATFALLS | | MT | 013 | 02 | ARTS2 | INTER | S8164 | GTF | 8050 | 5820 | 406 | | MM-83-31 | | | |
| 4 | 1 | 432 | 7 | 474 | 8 | 101 | BELLINGHAM | | WA | 073 | 02 | AWOS | EST | S8936 | BLI | 8050 | 5820 | 700 | | MM-83-06 | | | |
| 3 | 1 | 433 | 3 | 313 | 0 | 101 | BRIGHAM CT | | UT | 003 | 01 | REIL | EST | S8101 | BMC | 8050 | 5820 | 330 | 136 | MMM83-19 | | | |
| 1 | 1 | 433 | 7 | 474 | 0 | 100 | BREMERTON | | WA | 035 | 08 | AWOS | EST | S8838 | PWT | 8050 | 5830 | 700 | | MM-83-06 | | | |
| 3 | 1 | 435 | 3 | 313 | 0 | 101 | SIDNEY | | MT | 083 | 02 | REIL | EST | S8100 | SDY | 8050 | 5820 | 330 | 136 | MMM83-19 | | | |
| 1 | 1 | 436 | 3 | 326 | 0 | 101 | DURANGO | 02 | CO | 067 | 08 | MALSR | ESTAB | S8218 | DRO | 8315 | 5820 | 330 | | 84LPFI | | | |
| 1 | 1 | 439 | 3 | 316 | 0 | 101 | OGDEN | | UT | 029 | 01 | VASI | EST | S8140 | OGD | 8050 | 5820 | 330 | 8134 | MM-83-05 | | | |
| 3 | 1 | 440 | 3 | 316 | 0 | 101 | BOULDER | | CO | 013 | 02 | VASI | EST | S8140 | 1V5 | 8050 | 5830 | 330 | 4C9A | MM 81-34 | | | |
| 1 | 1 | 496 | 3 | 326 | 0 | 831 | DENVER | | CO | 031 | 01 | ALS | CONV | S8140 | DEN | 8050 | 5820 | 330 | 4C08 | MM 81-83 | | | |
| 1 | 1 | 497 | 3 | 326 | 0 | 831 | DENVER | | CO | 031 | 01 | ALS | CONV | S8140 | SPD | 8050 | 5820 | 330 | 4C08 | MM 81-83 | | | |

**PURPOSE:** To provide management at the Airway Facilities Divisions Descriptive Master.

**METHOD OF PREPARATION:** Computer generated.

**CONTENT:** Accounting data showing job order status, fiscal year, job number, system, facility, project type, type of work, location, runway, state, county, and congressional district, alpha facility, alpha type work, numeric and alpha location, fund code/limitation, facility category, budget item, project authorization, reimbursable agreement number, companion job orders, and project authorizations.

**SOURCE OF DATA:** Computer files.

**FREQUENCY OF PREPARATION:** When changed, the workday following change.

**RESPONSIBLE OFFICE:** Inputting accounting offices.

**DISTRIBUTION AND FILING:** Airway facilities; Logistics; Accounting offices; Budget divisions.

# CHAPTER 7. SPECIAL JOB ORDER NUMBERS

1. GENERAL. Since implementation of the new F&E cost accounting systems, special job order numbers have been established by both Acccounting and Airway Facilities. The following list contains those job order numbers currently used.

2. WESTERN-PACIFIC/NORTHWEST MOUNTAIN REGION SPECIAL JOB ORDER NUMBERS.

| Job Order No. | Description |
|---|---|
| X0005 | Overhead |
| 11111 | Undistributed labor |
| X0001 | Labor acceleration for annual leave |
| X0002 | Labor acceleration for sick leave |
| X0003 | Labor acceleration for holidays |
| X0000 | Labor acceleration for comp time |
| X98XX | Transfer of capitalized projects at end of each quarter |
| X8100 | Holding Job (Reimbursable X82.9) |
| X0006 | Standing job order - other (non-project expense) |
| X9530 | Standing job order - travel (LOA) |
| X9600 | BPA |

# APPENDIX 1. DOCUMENT TYPE CODES

Figure 1. DOCUMENT TYPE, DESCRIPTION AND FORMS

| DOCUMENT TYPE | DESCRIPTION | SOURCE DOCUMENT |
|---|---|---|
| 11 | Trip Travel Orders - Temporary Duty | SF 1012, Travel Voucher<br>SF 1170, Redemption of Unused Tickets<br>DOT 1500.2, Application and Account for Advance of Funds<br>DOT 1500.3, Travel Order for Temporary Duty |
| 12 | Trip Travel Order - Temporary Duty | SF 1012, Travel Voucher<br>SF 1170, Redemption of Unused Tickets<br>DOT 1500.2, Application and Account for Advance of Funds<br>DOT 1500.4, Travel Order for PCS<br>DOT F 1500.6, Claim and Voucher for Reimbursement of Expense Incurred in the Sale and/or Purchase of Residence - PCS<br>FAA 1520-2, Claim and Voucher for Reimbursement of Expense Incurred in the Sale and/or Purchase of a Residence - PCS |
| 13 | Limited Open Authorization | SF 1012, Travel Voucher<br>SF 1170, Redemption of Unused Tickets<br>DOT 1500.2, Application and Account for Advance of Funds |
| 14 | Transportation Request (Individually assigned) | SF 1169, U.S. Government Transportation Request<br>SF 1170, Redemption of Unused Tickets<br>SF 1171, Public Voucher for Transportation of Passengers<br>SF 1173, Report of Change in Passenger Transportation Services<br>OST F 2700.11, Teletype Ticket Listing |

Figure 2. DOCUMENT TYPE, DESCRIPTION AND FORMS (Cont'd)

| DOCUMENT TYPE | DESCRIPTION | SOURCE DOCUMENT |
|---|---|---|
| 15 | Government Bills of Lading | SF 1103, U.S. Government Bill of Lading<br>SF 1113, Public Voucher for Transportation Charges |
| 16 | Transportation Request (Blanket) | SF 1169, U.S. Government Transportation Request<br>SF 1171, Public Voucher for Transportation of Passengers<br>SF 1173, Report of Change in Passenger Transportation Services<br>OST F 1500.1, Reservation Record for Travel<br>OST F 2700.11, Teletype Ticket Listing |
| 17 | Travel - F&E Cost | Memorandum from F&E project offices<br>SF 1170, Redemption of Unused Tickets |
| | Procurement | |
| 21 | Purchase Request/ Requisition | DOT 4200.1, Procurement Request |
| 22 | Purchase Order - SF 44 | SF 44, Purchase Order - Invoice - Voucher |
| 23 | Purchase Order | SF 1034, Public Voucher for Purchases and Services Other than Personal<br>OP 347, Order for Supplies or Services |

Figure 3. DOCUMENT TYPE, DESCRIPTION AND FORMS (Cont'd)

| DOCUMENT TYPE | DESCRIPTION | SOURCE DOCUMENT |
|---|---|---|
| 24 | Contracts | SF 26, Award/Contract<br>SF 30, Amendment of Solicitation/Modification of Contract<br>SF 1442, Solicitation, Offer and Award<br>FAA 256, Inspection Report of Materiel and/or Services<br>SF 1034, Public Voucher for Purchases and Services<br>Vendor Invoice |
| 25 | Contracts - Progress Payment Type | SF 26, Award/Contract<br>SF 30, Amendment of Solicitation/Modification of Contract<br>SF 1442, Solicitation, Offer and Award<br>DOT 4220.2, Contractor's Request for Progress Payment<br>DD 1195, Contractor's Request for Progress Payment<br>FAA 256, Inspection Report of Materiel and/or Services<br>SF 1034, Public Voucher for Purchase and Services<br>Vendor Invoice |
| 26 | Grants | SF1193, Letter of Credit<br>TFS-5401, Payment Voucher on Letter-of-Credit<br>FAA 1413-1, Request for Change in Reservation or Obligation<br>FAA 5100-37, Grant Agreement<br>FAA 5100-60, Outlay Report and Request for Reimbursement for Construction Programs<br>FAA 5100-61, Request for Advance and Reimbursement<br>FAA 5100-62, Report of Federal Cash Transactions<br>FAA 5900-1, Planning Grant Agreement |

Figure 4. DOCUMENT TYPE, DESCRIPTION AND FORMS (Cont'd)

| DOCUMENT TYPE | DESCRIPTION | SOURCE DOCUMENT |
|---|---|---|
| 28 | Interagency Agreements | SF 1080, Voucher for Transfers Between Appropriations and/or Funds<br>SF 1081, Voucher and Schedule of Withdrawals and Credits<br>DD 1144, Support Agreement |
| 29 | SIBAC - Nonrecurring | TFS 7306 and Supporting Documents<br>SF 238, SIBAC Adjustment Voucher for Charge-Backs |
| | Accrued Liabilities-Nonrecurring Type | |
| 31 | Work Order/Contract for Communications & Utilities - GSA | Work Order (Nonrecurring Type) |
| 32 | Credit Card Purchase - Gas & Oil and Vehicle Rentals | Credit Card Purchase Invoice<br>FAA 2700-47, Miscellaneous Obligating Document (MOD) |
| 33 | Miscellaneous - Non Federal, Witness Fees, Rentals, Out-of-Agency Training, Personnel Investigations, Medical, Other | SF 1143, Advertising Offer<br>SF 1156, Public Voucher for Fees and Mileage of Witnesses<br>SF 1157, Claim for Fees and Mileage of Witnesses<br>SF 3000-3, Request for Out-of-Agency Training<br>FAA 2700-47, Miscellaneous Obligating Document (MOD)<br>FAA 3930-3, Medical Examination Authorization<br>Memo, Legal Division for Witness Fees<br>FAA 2700-47, Miscellaneous Obligating Document (MOD)<br>GSA 135, Requisition for Photographic Services<br>GSA 789, Statement, Voucher & Schedule of Withdrawals and Credits<br>FAA 1600.16-1, Personnel Investigation Request<br>Vendor Invoice |

Figure 5. DOCUMENT TYPE, DESCRIPTION AND FORMS (Cont'd)

| DOCUMENT TYPE | DESCRIPTION | SOURCE DOCUMENT |
|---|---|---|
| 34 | GSA Job Orders | GSA 1354, Job Order<br>GSA 2957, Reimbursable Work Authorization |
| 35 | Fedstrip/Milstrip | SF 344, Multiuse Requisitioning/Issue System Document<br>FAA 4250-2, Requisiton - IBM Red Stripe Cards<br>FAA 4250-2-1, Requisition - Manual<br>FAA 4650-12, Material Regn/Issue/Receipt<br>GSA 952, Fedstrip/Milstrip Billings<br>GSA 1348, Single Line Item Requistion<br>GSA 1348M, Mechanical Ordering Device<br>GSA 1348-1, Single Line Item Release/Receipt Document<br>DD 1348, DOD Single Line Item Requistions System Document<br>DD 1348-1, DOD Single Line Item Release/Receipt Document |
| 36 | GSA Stores | GSA Store Issue Billing |
| 37 | Printing & Binding | FAA 2700-47, Miscellaneous Obligating Document<br>Vendor Invoice |
| 38 | Blanket Purchase Order | Interagency Agreement<br>OP 347, Order for Supplies or Services<br>Vendor Invoice |
| 39 | SIBAC - For Control Group | TFS 7306 and Supporting Documents, Paid Billing Statement for SIBAC Transactions |
| | Accrued Liabilities - Recurring Charge Type | |
| 40 | Fixed Leases | Lease Forms<br>FAA 2700-47, Miscellaneous Obligating Document |

Figure 6. DOCUMENT TYPE, DESCRIPTION AND FORMS (Cont'd)

| DOCUMENT TYPE | DESCRIPTION | SOURCE DOCUMENT |
|---|---|---|
| 41 | Rental Contracts | Rent Contracts<br>FAA 2700-47, Miscellaneous Obligating Document<br>Invoices or memos from Public Sources - Rent |
| 42 | Fixed Janitorial Contracts | FAA 2700-47, Miscellaneous Obligating Document<br>OP 347, Order for Supplies or Services<br>SF 26, Award/Contract<br>SF 33, Solicitation, Offer, and Award<br>Invoices or Memos from Public Sources - Janitorial Services |
| 43 | Other Fixed Contract | FAA 2700-47, Miscellaneous Obligating Document<br>OP 347, Order for Supplies or Services<br>SF 26, Award/Contract<br>SF 33, Solicitation, Offer, and Award<br>Invoices or Memos from Public Sources - Other Fixed Contract |
| 44 | Utility, Electric | FAA 4445-2, Utility Service Application<br>Invoices or Memos from Public Sources - Utility, Electric<br>FAA 2700-47, Miscellaneous Obligating Document |
| 45 | Utility, Telephone | Contract/Agreement<br>Invoices or Memos from Public Sources - Utility, Telephone |
| 46 | Utility, Water | FAA 2700-47, Miscellaneous Obligating Document<br>FAA 4445-2, Utility Service Application<br>Invoices or Memos from Public Sources - Utility, Water |
| 47 | Gasoline & Oil Aviation Gasoline and Lubricants | Contract or Purchase Order Forms<br>FAA 2700-47, Miscellaneous Obligating Document<br>Invoices or Memos from Public Sources - Gasoline and Oil, Aviation Gas and Lubricants |
| 48 | SIBAC - Recurring | TFS Form 7306, Paid Billing Statement for SIBAC Transactions, and Supporting Documents<br>SF 238, SIBAC Adjustment Voucher for Charge-Backs |

Figure 7. DOCUMENT TYPE, DESCRIPTION AND FORMS (Cont'd)

| DOCUMENT TYPE | DESCRIPTION | SOURCE DOCUMENT |
|---|---|---|
| 49 | Utility, Natural Gas and Heating Oil | FAA 4445-2, Utility Service Application<br>FAA 2700-47, Miscellaneous Obligating Document<br>Invoices or Memos from Public Sources - Utility, Natural Gas and Heating Oil |
| 54 | Others | SF 1114, Bill for Collection; Credit Memo and Other Documents<br>SF 1047, Public Voucher for Refunds<br>SF1080, Voucher for Transfers Between Appropriations and/or Funds<br>SF 1081, Voucher and Schedule of Withdrawals and Credits<br>SF 2805, Request for Recovery of Debts Due to the United States<br>Internal Revenue Service 843, Claims<br>Reimbursable Agreement, Sale of Inventory |
| 61 | Disbursements - Reimbursement Voucher | SF 1129, Reimbursement Voucher<br>SF 1165, Receipt for Cash Subvoucher<br>SF 1164, Claim for Reimbursement of Expenditures on Official Business |
| 62 | Collections - Check Cancellations | SF 1098, Schedule of Cancelled Checks<br>SF 1180, Request for Stop Payment<br>SF 1181, Request for Removal of Stop Payment<br>SF 1184, Unavailable Check Cancellation<br>TFS 2010, Schedule of Cancelled Checks - Automatic Cancellation |
| 63 | Disbursement - Other-Non-Federal | SF 1221, Statement of Transactions According to Appropriations, Funds, and Receipt Accounts (Foreign Service Accounts)<br>SF 211, Request for and Designation of Cashier<br>SF 1191, Request for Change of Imprest Fund<br>Vendor Invoices |
| 64 | Collections - Confirmation | SF 1098, Schedule of Cancelled Checks |
| 65 | Disbursement - Confirmation | SF 1166, Voucher and Schedule of Payment<br>SF 1098, Schedule of Cancelled Checks |

Figure 8. DOCUMENT TYPE, DESCRIPTION AND FORMS (Cont'd)

| DOCUMENT TYPE | DESCRIPTION | SOURCE DOCUMENT |
|---|---|---|
| 66 | Collections | SF 215, Deposit Ticket<br>SF 1221, Statement of Transactions According to Appropriations, Funds, and Receipt Accounts (Foreign Service Accounts) |
| 68 | Collections - Debit Vouchers | SF 5515, Debit Voucher |
| 69 | Disbursement/Collection Adjustments | SF1017-G, Journal Voucher |
| | Payroll, Transfers and Adjustments | |
| 70 | Payroll Collection | Generated Payroll Interface Media |
| 71 | Payroll Gross Costs | Generated Payroll Interface Media |
| 72 | Payroll Schedule of Disbursements | SF 1166, Voucher and Schedule of Payments |
| 73 | Supplemental Payments and Adjustments | SF 1166, Voucher and Schedule of Payments<br>Generated Payroll Interface Media |
| 74 | Transfer of Cost | FAA 2700-45, Interoffice Transfer Voucher<br>FAA 4250-4, Shipping Order<br>FAA 4500-1, Project Materiel Shipping Notice |
| 75 | Transfer of Obligation and Cost | FAA 2700-45, Interoffice Transfer Voucher |
| 76 | Transfer of Accounts Receivable | FAA 2700-45, Interoffice Transfer Voucher |
| 77 | Transfer of Other Assets | FAA 2700-45, Interoffice Transfer Voucher |

Figure 9. DOCUMENT TYPE, DESCRIPTION AND FORMS (Cont'd)

| DOCUMENT TYPE | DESCRIPTION | SOURCE DOCUMENT |
|---|---|---|
| 78 | Adjustment Entries | SF 1017-G, Journal Voucher |
| 79 | Closing Entries | SF 1017-G, Journal Voucher |
| 81 | Labor Distribution Reports | Biweekly Labor Distribution Card (F&E)<br>Weekly Labor Distribution Card (AMA) |
| 82 | Depreciation and Interest - AMA | Depreciation and interest tabulation sheet |
| 83 | Cost Estimates | Estimate sheet |
| 90 | Property | SF 344, Multiuse Standard Requisition/Issue System Document<br>DD 1348, DOD Single Line Item Requisition Systems Document<br>DD 1348-1, DOD Single Line Item Release/Receipt Document<br>GSA 952, Fedstrip/Milstrip Billings<br>GSA 1348, Single Line Item Requisition<br>GSA 1348-1, Single Line Item Release/Receipt Document<br>GSA 1348M, Mechanical Ordering Device<br>SF 23, Construction Contract<br>SF 26, Award/Contract<br>SF 30, Amendment of Solicitation/Modification of Contract<br>FAA 45-4, Receiving Report<br>FAA 256, Inspection Report of Materiel and/or Services<br>SF 1034, Public Voucher for Purchase and Services<br>DOT F 4200.1, Procurement Request<br>SF 44, Purchase Order - Invoice - Voucher<br>FAA 4415, Order for Supplies or Services/Award<br>FAA 2700-45, Interoffice Transfer Voucher<br>SF 1017-G, Journal Voucher<br>FAA 4500-1, Project Materiel Shipping Notice/Receiving Report<br>FAA 4650-15, Receiving Report<br>FAA 2766.6, Notice of Physical Completion<br>FAA 4660-10, Real Property Record<br>LG 4650-19, Project Materiel Cumulative Report |

Figure 10. DOCUMENT TYPE, DESCRIPTION AND FORMS (Cont'd)

| DOCUMENT TYPE | DESCRIPTION | SOURCE DOCUMENT |
|---|---|---|
| | | FAA 4640-1, Adjustment Voucher |
| | | FAA 4650-17, Materiel Requisition/Issue/Receipt |
| | | FAA 4800-1, Report of Excess Property |
| | | RIN PP 03AR1, Processed Transactions Report |
| | | FAA 4630-8, Report of Survey |
| | | SF 122, Transfer Order - Excess Personal Property |
| | | SF 118, Report of Excess Real Property |
| | | SF 120, Report of Excess Personal Property |
| | | Purchase Agreement |
| | | FAA 4640-1, Adjustment Voucher |
| | | Real Estate Conveyance Document |
| | | Lease Purchase Agreement |
| | | Lease Termination Letter |
| | | DD 1354, Transfer and Acceptance of Military Real Property |
| | | FAA 4250.5, Equipment Return Document |
| | | OF 16, Sales Slip - Sale of Government Personal Property |
| | | GSA 27, Notice of Award |
| | | FAA 4650-18, Personal Property Data Entry Form |
| | | Donor Letter/Agreement |
| | | Loan Agreement |
| | | SF 123, Application for Donation of Surplus Personal Property |
| | | AC 4630-12, Inventory Adjustment Report |
| | | FAA 3012, Supply Action |
| | | AC 4650-39, Requisition/Followup/Shipping Invoice |
| | | AC 4650-28, Adjustment Document - Inventory Record |
| | | AC 2700-10, Daily Materiel Usage Report |
| | | FAA 4660-10, Real Property Record |
| | | FAA 2671, Report of Review of Property |
| | | FAA 4415-6, Order for Supplies or Services/Award |

Figure 11. DOCUMENT, DESCRIPTION AND FORMS (Cont'd)

| DOCUMENT TYPE | DESCRIPTION | SOURCE DOCUMENT |
|---|---|---|
| | | SF 1080, Voucher for Transfer Between Appropriations, (with stock fund billing listing attached)<br>BA-7306, Paid Billing Statement for SIBAC Transactions (with GSA 952, Fedstrip/Milstrip billing listing attached)<br>FAA 4250-4, Shipping Order<br>FAA 4500-1, Project Materiel Shipping Notice/ Receiving Report<br>FAA 4650-12, Materiel Requisition/Issue/Receipt<br>SF 44, Purchase Order - Invoice - Voucher<br>FAA 4650-15, Receiving Report |

## APPENDIX 2. CAPITALIZATION PACKAGE

### Figure 1. NM Form 2766, Notice of Fiscal Completion of a F & E Project

NOTICE OF FISCAL COMPLETION OF A F&E PROJECT

TO: ANM-52

THRU: ANM-422

FROM: Supv., Elec. Inst. Sect. ANM-454

Wil. Hall
Supv.; Const. Unit; ANM-456E

W.O.N. 12243

LOCATION CHEHALIS, WA

FACILITY ESTAB. REIL, R/W 33
3313-0-101

ANM-452 [illegible] 8/30/84
(Drafting completed)
ET 9-17-84

PERCENTAGES:
(Must total 100%)

| | TOTAL % | EXPENSED: | CAPITALIZED: |
|---|---|---|---|
| PERSONAL PROPERTY: | 0 | — | — |
| REAL PROPERTY: | | | |
| LAND | 0 | — | — |
| BUILDINGS | 0 | — | — |
| STRUCTURES REIL | 100% | #1 5% | 95% |
| | | #2 | |
| | | #3 | |
| | | #4 | |
| | | #5 | |

REMARKS:

TOTAL EXPENDITURE: _____
(TO BE BALANCED BY ANM-422)

Figure 2. Report Of Completed Job Orders, Work In Process, Accrued Cost and Related Data By Status By Job Order Number (Fiscal Year, Sequential No And System) By Asset as of 02/28/85

FEDERAL AVIATION ADMINISTRATION
ACCOUNTING DIVISION
REPORT OF COMPLETED JOB ORDERS, WORK IN PROCESS, ACCRUED COST AND RELATED DATA
BY STATUS BY JOB ORDER NUMBER (FISCAL YEAR, SEQUENTIAL NO AND SYSTEM) BY ASSET
AS OF 02/28/85

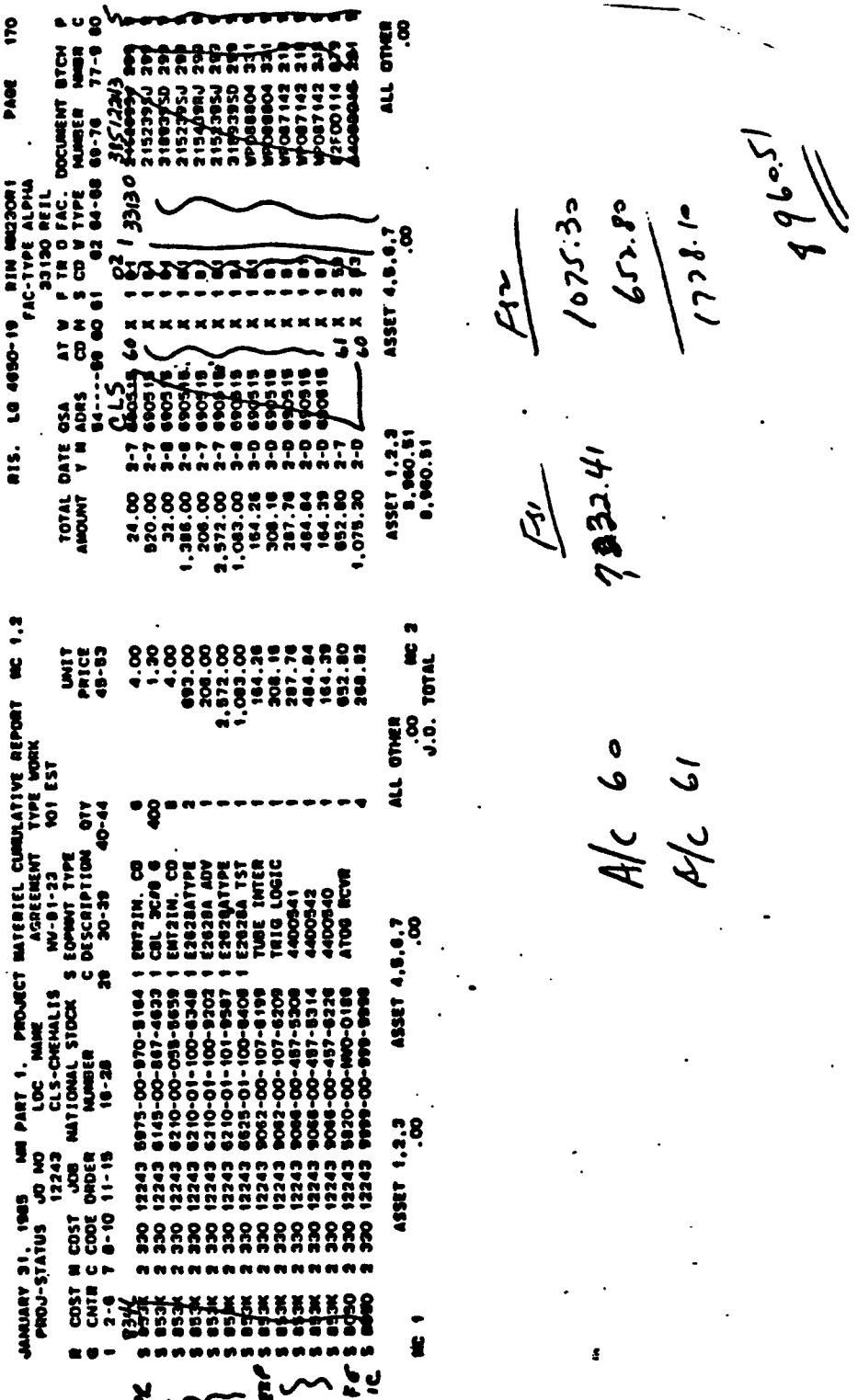
RIS NUMBER 82-9F
PAGE NUMBER 1285

REGION: 5
STATUS CODE: 3

(AMOUNTS IN DOLLARS)

| S F T V | S JOB | P WRK T FAC | LOCATION | RUN MAY | ST | CTY | CD | ALPA FAC | ALPHA TP WK | NUM LOC | ALP COST LOC | CNTR | FC/L | FAC CAT | BUDT PROJECT ITEM AUTH | REIMB AGREE | TOTAL COSTS | PARTIAL CAPITALZ | COMPANION JOB NUMBER | LATEST AUTHORITY CONTRACT COSTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 1 | 224 | 3 313 | 0 101 | CHEMALIS | | WA | 051 | 03 | REIL | EST | 58530 | CLS | 8080 | 8820 | 330 | 4C10 | NO-81-23 | | | | |
| ASSET ACQUIRED | | LABOR | TRAVEL | MATERIEL | | | | OTHER COSTS | OVERHEAD COSTS | | RGN FND COSTS | | CEN PROC MATERIEL | MATERIEL UNFUNDED | | | | | | |
| BUILDINGS | | 47 | | | | | | | 7 | | 54 | | | | | | 54 | | | |
| OTHER CONSTRUCTION | | 9986 | 804 | 1728 | | | | 9346 | 1439 | | 23103 | | 7232 | | | | 30335 | | | |
| FACILITY EQUIPMENT | | | | | | | | 403 | | | 403 | | | | | | 403 | | | |
| SUB TOTAL | | 10033 | 804 | 1728 | | | | 9749 | 1446 | | 23560 | | 7232 | | | | 30792 | | | |
| | | | | | | | | 1617 | | | 1617 | | | | | | 1617 | | | |
| EXPENSE | | 10033 | 804 | 1728 | | | | 11366 | 1446 | | 25177 | | 7232 | | | | 32409 | | | |
| CUMULATIVE TOTAL | | | | | | | | | | | | | | | | | | | | |

Figure 3. Project Materiel
Cumulative Report



WP 2700.26
NM 2700.23
Appendix 2

Figure 4. Personal Property Data Entry Form

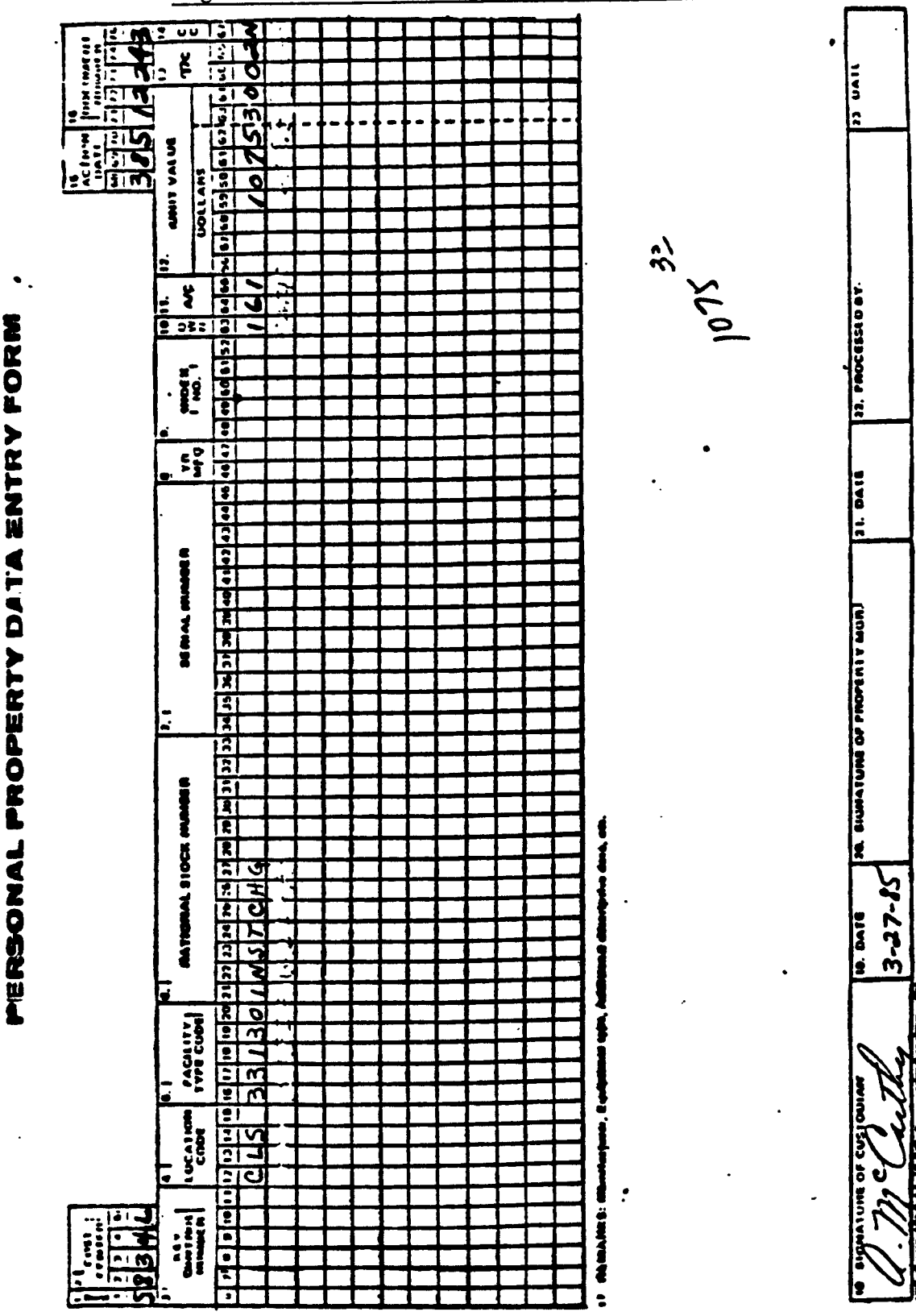
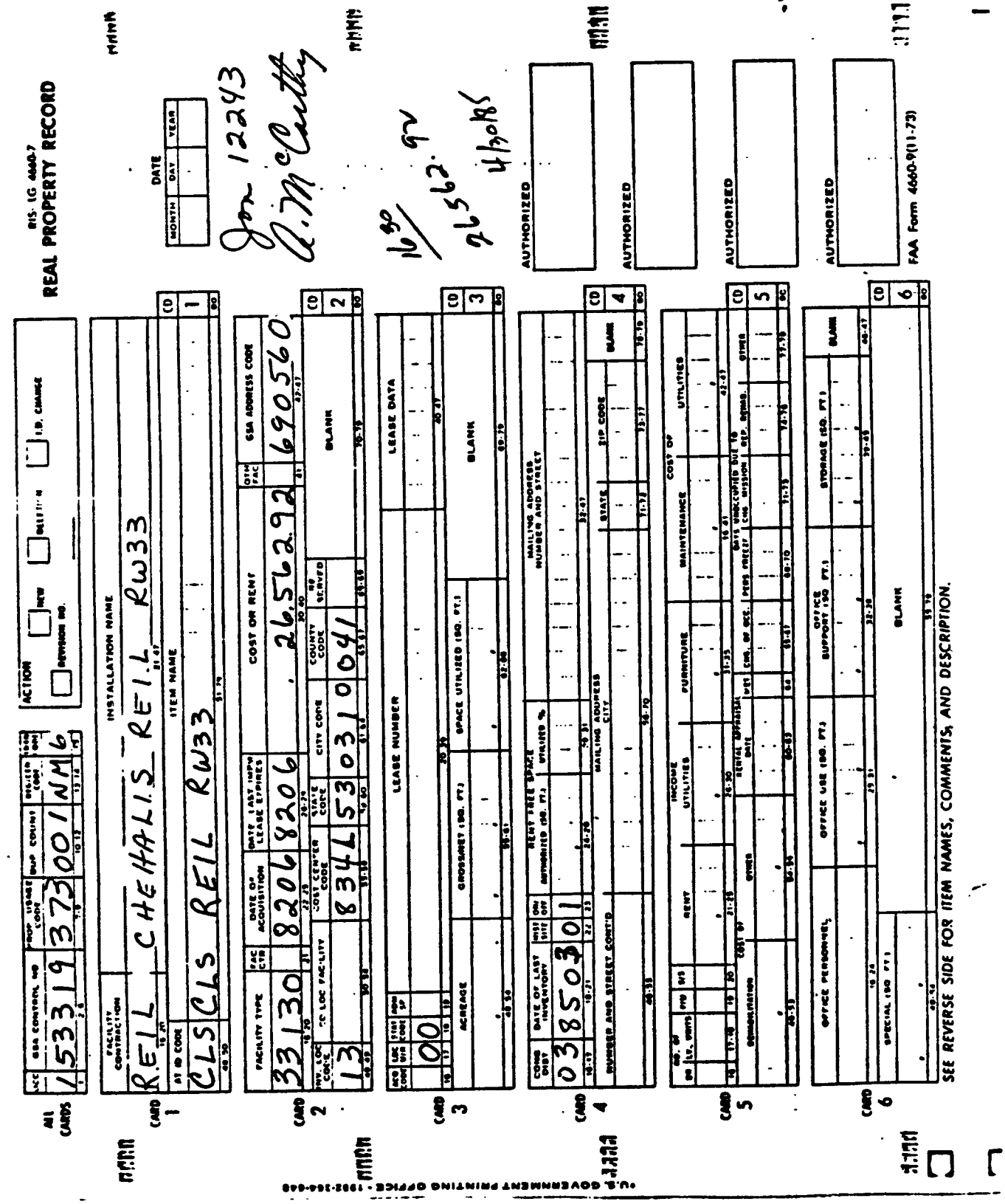


Figure 5. Real Property Record



10/1/85

Figure 6. F & E Job Order Capitalization Worksheet

PARTIAL (____) FINAL (X) F&E JOB ORDER CAPITALIZATION WORKSHEET FOR: JON 12243

COST CENTER 834L LOC CLS (AT ID CODE) FAC REIL (ACRONYMN) 33130 (NUM)

REF JON _____ TYPE OF WORK Establish LOCATION Chehalis, Wa (CITY, STATE)

PMC HQ FUNDED (FS1) & UNFUNDED (FS3) (Appropriation: WOT TC: 453)

A/C 61: (F101440) *(____)$ _____ (A/C 61 TOTAL)

A/C 60:
RPR ALLOCATION
(____)$ _____ (BLDGS FA21320) (003)$ 5823. (OTHER FA31330) $ 5823.00 (RPR FS1 PMC TOTAL)

3 APR 1985

DEF (F101___) (___)$ _____
$ _____ INSTCHG $ _____ FCLTEQP $ _____ OTHER
EXPENSE (TC487.F911___ TC488) 440 (004)$ 1409.41 $ 7232.41 (A/C 60 TOTAL)

TOTAL PMC HQ & UNFUNDED.....$ 7232.41

PMC REGIONALLY FUNDED (FS2) (TC451)
A/C 61: (F102440) (005)$ 652.80 (A/C 61 TOTAL)

A/C 60:
RPR ALLOCATION
(____)$ _____ (BLDGS FA22320) (____)$ _____ (OTHER FA32330) $ _____ (RPR FS2 PMC TOTAL)

DEF (F102 440) (006)$ 1075.30
$ 1075.30 INSTCHG $ _____ FCLTEQP $ _____ OTHER
EXPENSE (F_2___) (____)$ _____ $ 1075.30 (A/C 60 TOTAL)

TOTAL PMC REGIONALLY FUNDED.....**$ 1728.10

PMC TOTAL.....$ 8960.51

32-9F COSTS (TC451)

RPR (Total of 4660-9s $26562.92 LESS $5823. From PMC)= $ 20739.92 (Non-PMC RPR TOTAL)

DISTRIBUTION:
(____)$ _____ (LAND FA12310) (____)$ _____ (BLDGS FA22320) (007)$ 20739.92 (OTHER FA32330)

LEASEHOLD IMPROVEMENTS (FA42340) (____)$ _____

DEF (F102____) $ _____ INSTCHG $ _____ FCLTEQP $ _____ OTHER (____)$ _____

EXPENSE (F_2 440) 5% (008)$ 1091.~~57~~ 86

32-9F TOTAL COSTS MINUS PMC TOTAL.....>.>.>.>.>.>.**$ 21831.~~49~~ 78

Prior Partial Capitalization $ _____

PREPARED BY A. McCarthy DATE 3-27-85 PROJECT TOTAL (from 32-9F).....$ 30792.~~00~~ 29

Pmc ok

* Document Supplement #s to be filled in by Accounting.

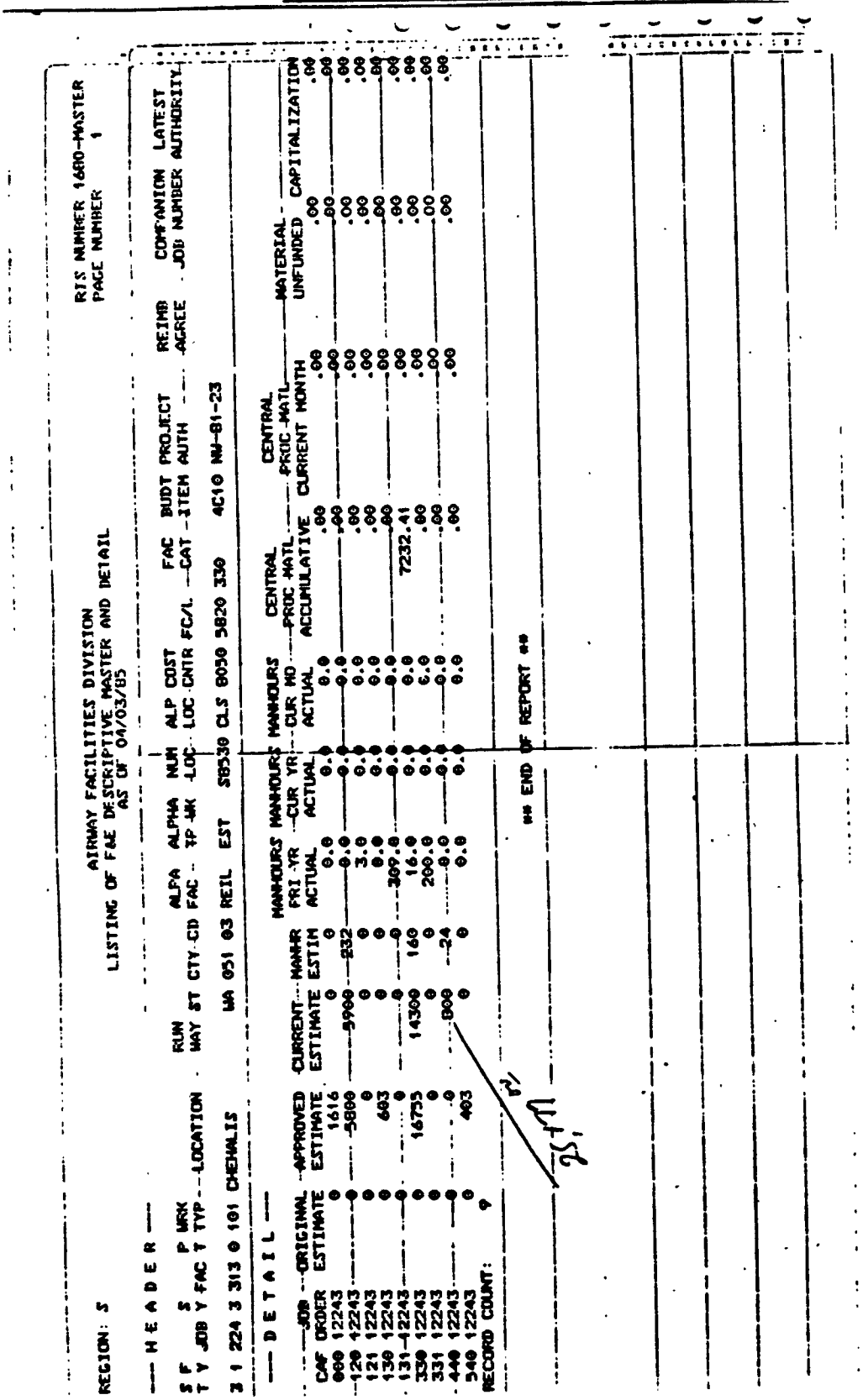
** REGIONALLY FUNDED TOTAL -- AGREES WITH FSF-5 $ 23559 88

LINE COUNT 9 BATCH HEADER $ 54352 17 BATCH HEADER# 85 102 4901 DOC# 9085122430485

Pmc ok

FINAL

Figure 7. Listing of F & E Descriptive Master And Detail Inquiry



AIRWAY FACILITIES DIVISION
LISTING OF F&E DESCRIPTIVE MASTER AND DETAIL
AS OF 04/03/85

RIS NUMBER 1680-MASTER
PAGE NUMBER 1

REGION: S

--- H E A D E R ---

| S F T Y | S JOB | P MRK TYP | FAC | CTY | CD | RUN MAY | ALPA FAC | ALPHA TP | NUM WK | LOCATION | ALP COST LOC | CNTR | FC/L | FAC CAT | BUDT PROJECT ITEM | AUTH | REIMB AGREE | COMPANION JOB NUMBER | LATEST AUTHORITY |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | 1 | 224 | 3 | 313 | 0 | 101 | CHEHALIS | | | | | | | | | | | | |
| | | | | | | WA | 051 | 03 | REIL | EST | 58530 | CLS | 8050 | 3820 | 330 | 4C10 | NW-81-23 | | |

--- D E T A I L ---

| JOB CAT | ORDER | ORIGINAL ESTIMATE | APPROVED ESTIMATE | CURRENT ESTIMATE | MANHR ESTIM | MANHOURS PRI YR ACTUAL | MANHOURS CUR YR ACTUAL | MANHOURS CUR MO ACTUAL | CENTRAL PROC MATL ACCUMULATIVE | CENTRAL PROC MATL CURRENT MONTH | MATERIAL UNFUNDED | CAPITALIZATION |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 000 | 12243 | 0 | 1616 | 0 | 0 | 0.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |
| 120 | 12243 | 0 | 5800 | 5900 | 232 | 0.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |
| 121 | 12243 | 0 | 0 | 0 | 0 | 3.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |
| 130 | 12243 | 0 | 603 | 0 | 0 | 0.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |
| 131 | 12243 | 0 | 0 | 0 | 0 | 309.0 | 0.0 | 0.0 | 7232.41 | .00 | .00 | .00 |
| 330 | 12243 | 0 | 16755 | 14300 | 160 | 16.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |
| 331 | 12243 | 0 | 0 | 0 | 0 | 200.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |
| 440 | 12243 | 0 | 0 | 800 | 24 | 0.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |
| 540 | 12243 | 0 | 403 | 0 | 0 | 0.0 | 0.0 | 0.0 | .00 | .00 | .00 | .00 |

RECORD COUNT: 9

** END OF REPORT **

Figure 8. Fiscal Status File Inquiry #5

