

## Line of Accounting Elements

**GA** (Gaining Agency) – 2 positions, either **17** or **97**

**BFY/EFY** (Beginning/Ending Fiscal Year) - 8 positions, to reflect periods of availability. Examples include:

1 Year accounts - **20022002** 2 year accounts – **20022003**

3 Year accounts – **19992004** No year accounts – **XXXXXXXX**

**APPN** (Appropriation) – Enter 4 position Treasury Symbol. Examples include 1804, **1106**, 1810, 1109, and 4930.

**SBHD** (Subhead) – Enter 4 position subhead, ex: 27N0, 27A0,1A2A,1A1A,1B1B

**OBJCLS** (Object Class) – 4 positions available. Zero fill if less than four positions are used.

**BCN** (Bureau Control Number) – Enter 5 position UIC of Operating Budget or

**SA** (Sub-Allotment) – 1 position, either a space or alpha/numeric character.

**AAA** (Authorization Accounting Activity) – 6 positions, consisting of the UIC of the AAA, Preceded by zero.

**TT** (Transaction Type) – 2 positions. Ex: 2D

**PAA** (Property Accounting Activity) – For Marine Corps, four position Job Number Local Use, followed by two spaces.

**COST CODE** – 12 positions, Marine Corps Activities enter RUC/AAC and fill with zeros. **Ex: M94700000000**

**FA** (Fund Administrator) – 2 positions

**BESA** (Budget Execution Sub-activity) – 2 positions. Enter the Work Center used in the FIP.

**CAC** (Cost Account Code) – 4 positions as used in FIP

**BRC** (Bureau Reporting Code) – 2 positions as used in the FIP

**RON** (Reimbursable Order Number) – 3 positions

**RBC** (Reimbursable Billing Code) – 1 position

**MCC/FC** – 2 positions, Marine Corps Activities enter Fund Code

**LOA Example** : AA 1791106 1A2A 27A0 2625 67004 067004 2D 000000 M95035 CF CO 1C10 HY