

## UNIT COMMANDER’S FINANCE REPORT (UCFR) UNIT COMMANDER RECONCILIATION PROCEDURES

1. **OVERVIEW:** The UCFR is an extremely valuable management tool provided to unit commanders once a month (see Figure 1-1). The report provides the unit commander a one-line rollup of a soldier's monthly pay account status making it easier to review the soldier's pay. All available documents in the battalion S-1 or the unit PAC should be used to verify data on the UCFR (e.g. unit rosters, AAA-162 Unit Personnel Accountability Report, SIDPERS rosters, DA Form 4187s, AWOL files, and Article-15 files). The commander is required to review, annotate, sign and date the monthly UCFR and return a certified copy of the corrected UCFR with supporting documents on a Unit Transmittal Memorandum (UTM) to the Defense Military Pay Office (DMPO) or Finance Battalion/Detachment (hereafter collectively referred to as “DMPOs”) by the suspense date established by the DMPO. Unit commanders must not sign the UCFR until it is certain that all discrepancies have been identified and annotated directly on the UCFR and that all substantiating documents that support all annotations are attached. **A proper review of the UCFR is essential to improve combat readiness, reduce fraud, waste and abuse, and ensure soldiers receive the pay to which they are entitled.**

| THIS REPORT IS SUBJECT TO THE PRIVACY ACT OF 1974 |           |         |   |  |               |       |         |                |            |         |         |       |        |        |     |      |
|---|-----------|---------|---|--|---------------|-------|---------|----------------|------------|---------|---------|-------|--------|--------|-----|------|
| RUN DATE: 23 Sep 02                               |           |         | UNIT COMMANDERS FINANCE REPORT<br>FOR THE MONTH ENDING: 30 Sep 02 |  |               |       |         | PCN: UH099C630 |            | PAGE: 1 |         |       |        |        |     |      |
| UNIT: XX ENGINEER BN A COMPANY                    |           |         |   |  | UIC: AAWH0PA3 |       |         |                | DSSN: 1234 |         |         |       |        |        |     |      |
| GR NAME   | SSAN      | NET PAY | ALMTS   | BAQ  | BAS           | VHA   | PAY OPT | BAL            | C/M        | ART 15  | DUE US  | INCEN | ETS    | STATUS | OHA | COLA |
| E4 JONES  | 123456789 | 1387EM  | 200.00  | QTR  |               | 46216 | CHECK   | -05.5          | 100.00     |         | 1050.00 | YES   | 010220 |        |     |      |
| 04 NOKES  | 987654321 | 3100    | 1000.00   | W/D  | YES           | 98501 | SAVE    | 53.5           |            |         | 1500.00 |       |        |        |     |      |
| E7 WALKER   | 222222222 | 2002EM  |   | W/O  |               |       | CHECK   | 13.0           |            |         | 25.00   | YES   |        |        |     |      |
| -----LEGEND-----                                  |           |         |   |  |               |       |         |                |            |         |         |       |        |        |     |      |
| GR - BASIC PAY GRADE                              |           |         |   | PAY OPT - CHEK = CHECKING; SAVE = SAVINGS ACCOUNT;       |               |       |         |                |            |         |         |       |        |        |     |      |
| NAME - 1ST NINE OF NAME                           |           |         |   | ADDR = LOCAL ADDRESS                                     |               |       |         |                |            |         |         |       |        |        |     |      |
| SSAN - SOCIAL SECURITY ACCOUNT NUMBER             |           |         |   | LV BAL - LEAVE BALANCE AT END OF MONTH                   |               |       |         |                |            |         |         |       |        |        |     |      |
| NET PAY - MONTHLY NET PAY                         |           |         |   | C/M ART15 - COLLECTION FOR COURTS MARTIAL OR ART15       |               |       |         |                |            |         |         |       |        |        |     |      |
| EM = MBR PAID END OF MONTH ONLY                   |           |         |   | BAL DUE US - AMOUNT OWED OR INDEBTEDNESS AT EOM          |               |       |         |                |            |         |         |       |        |        |     |      |
| ALMTS - TOTAL OF MONTHLY ALLOTMENTS               |           |         |   | INCEN PAY - YES = MBR RECEIVING INCENTIVE PAY            |               |       |         |                |            |         |         |       |        |        |     |      |
| BAQ - W/D = WITH DEPENDENTS; W/O = WITHOUT        |           |         |   | ETS - EXPIRATION OF TERM OF SERVICE. THIS WILL SHOW 4    |               |       |         |                |            |         |         |       |        |        |     |      |
|   |           |         |   | MONTHS   |               |       |         |                |            |         |         |       |        |        |     |      |
| DEPENDENTS; REB = PARTIAL REBATE;                 |           |         |   | PRIOR TO ETS   |               |       |         |                |            |         |         |       |        |        |     |      |
| QTR=FAMILY TYPE HOUSING                           |           |         |   | STATUS-MBR DUTY STATUS, IF OTHER THAN DUTY. FILD = FIELD |               |       |         |                |            |         |         |       |        |        |     |      |
| DIF=BAH DIFFERENTIAL                              |           |         |   | DUTY; SUSP = SUSPENDED STATUS; AWOL= ABSENT W/O          |               |       |         |                |            |         |         |       |        |        |     |      |
| BAS - SR = SEPARATE RATIONS; RNA = RATIONS-IN-    |           |         |   | LEAVE; CONF = CONFINEMENT; DEST = DESERTED               |               |       |         |                |            |         |         |       |        |        |     |      |
| KIND NOT AVAILABLE; EMG = RATIONS UNDER           |           |         |   | OHA - OVERSEAS HOUSING ALLOWANCE. WD# = WITH DEP AND     |               |       |         |                |            |         |         |       |        |        |     |      |
| EMERGENCY CONDITIONS;                             |           |         |   | NUMBER SHARING RENT; W/O = WITHOUT DEP                   |               |       |         |                |            |         |         |       |        |        |     |      |
| YES = OFF OR WO                                   |           |         |   | COLA - COST OF LIVING ALLOWANCE. W/O = WITHOUT DEP; B/C  |               |       |         |                |            |         |         |       |        |        |     |      |
| VHA - ZIPCODE = VARIABLE HOUSING ALLOWANCE        |           |         |   | BARRACK COLA; WD# = WITH DEP AND THE NUMBER OF DEP       |               |       |         |                |            |         |         |       |        |        |     |      |
| (VHA) IS BEING PAID                               |           |         |   | FOR WHICH COLA IS AUTHORIZED                             |               |       |         |                |            |         |         |       |        |        |     |      |
| D = DUAL VHA; I = INTERIM VHA                     |           |         |   |  |               |       |         |                |            |         |         |       |        |        |     |      |
| (MAY HAVE MORE THAN ONE TYPE OF VHA IN EFFECT)    |           |         |   |  |               |       |         |                |            |         |         |       |        |        |     |      |
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| <b>FIGURE 1-1</b>                                 |           |         |   |  |               |       |         |                |            |         |         |       |        |        |     |      |

2. **LEGEND:** A legend that provides a description of each column on the UCFR is printed on the bottom of the first page of the report (see Figure 1-1).

3. **RECONCILIATION PROCEDURES:** All corrections, additions, deletions, and changes should be annotated in red on the report in accordance with the following procedures:

a. **GR (Pay Grade).** Pay grade for each soldier. If pay grades E1-E4 are incorrect, have your PAC contact the battalion S1 to ensure SIDPERS reflects the proper grade. If SIDPERS is wrong, have the SIDPERS clerk input the transaction. If pay grades E5, E6, O1, O2, WO1, and WO2 are incorrect, have your PAC contact G1/PSB to query MS51 to ensure SIDPERS and TAPDB reflect the correct grade. If they don't, G1/PSB needs to input the transaction to update SIDPERS or TAPDB. If SIDPERS and TAPDB reflect the proper grade, request a copy of the MS51 query from G1/PSB. Submit the MS51 printout and a copy of the DA Form 4187 (E1-E4) or orders (all other grades) on a UTM to the DMPO to update the grade change.

b. **NAME.** It is critical to have every soldier in your unit on this report, as well as remove soldiers who have departed, separated or retired. Draw a line through any soldiers not currently assigned/attached to your unit and write the appropriate reason code (below) to the left of the soldier's GRADE on the UCFR:

(1) **PCS** & date (YYMMDD) – Used if soldier departed unit on **P**ermanent Change of **S**tation. Unit must provide a copy of order for input.

(2) **SEP** & date (YYMMDD) – Used if soldier has been **S**Eparated from the service due to ETS, chapter, medical release, etc. Unit must provide a copy of order for input.

(3) **RET** & date (YYMMDD) – Used if soldier has **R**ETired from the service. Unit must provide a copy of order for input.

(4) **TLV** & date (YYMMDD) – Used if soldier is on **T**ransition **L**eaVe/Permissive TDY prior to actual discharge. Unit must provide a copy of leave form (DA Form 31) for input.

(5) **TRF** & date (YYMMDD) – Used if soldier made an inter-post **T**Rans**F**er from one unit or company to another. Unit will provide a copy of the order/Personnel Action (DA Form 4187) for input. If the soldier is transferring within the Battalion (from HHC to D Company, for example), complete the attachment and return with the UCFR.

(6) **NIU** – Used if soldier does not belong to the company/battalion (**N**ot **I**n **U**nit). Research required by finance. If you know to which unit the soldier is assigned, please annotate this on the UCFR.

If a newly arrived soldier is in the unit but the name does not appear on the UCFR, print the soldier's complete name, SSN, date of arrival and PACIDN on the attachment. Attach this sheet and a copy of the assignment or attachment orders to the UCFR.

c. **SSAN (Social Security Administration Number).** If this number is wrong, the soldier will need to furnish proof to their PAC of the correct number. The soldier's servicing personnel office/G1 is responsible for making input to change the social security number.

d. **NET PAY.** This column shows the total amount a soldier was paid for mid-month (MIDMO) and end-of-month (EOM). When “EM” follows the money amount, the soldier has an EOM-only pay election. If this space is blank, the soldier has no pay due (NPD) for the entire month. Notify the DMPO immediately by forwarding a completed/signed Pay Inquiry (DA Form 2142). The DMPO will take the appropriate action to confirm the soldier’s pay status and issue a payment, if necessary (the DMPO will notify the unit if the soldier is required to be seen). Barring any unique problems or issues, the DMPO should have any money due sent to the soldier’s account via Electronic Fund Transfer (EFT) within 72 hours of notification of the situation.

e. **ALMTS (Allotments).** The total of all allotments, to include savings bonds, currently being deducted from the soldier’s pay.

f. **BAQ/BAH (Basic Allowance for Quarters/Housing).** There are five (5) different codes for BAH. Commanders should review this area carefully and compare the soldier’s dependency status and type of living quarters with the type of BAH annotated on the UCFR. This is the most abused entitlement due to the constant, and many times unnoticed, changes in dependency status (marriage, divorce, birth, adoption, legal separation, and enlistment). If the UCFR information is incorrect, send the soldier along with his/her appropriate documentation to the DMPO in order to change (increase/decrease) the BAH entitlement. The following codes are used on the UCFR to identify the type of BAH received:

(1) **REB** - Partial BAH, formally called “**REBATE**,” is for single soldiers (officer and enlisted) living in “single type” quarters (barracks, BEQ, BOQ) who are not otherwise entitled to receive another type of BAH.

(2) **W/O** - BAH **WithOut** dependents, formally called BAQ at own right, is for single and divorced soldiers who do not have any dependents and are not required to live in “single type” quarters (due to space non-availability, own election, or installation policy). These soldiers are entitled to BAH at the without dependent rate. Soldier married to soldier and living off-post without any other dependents also fall into this category.

(3) **W/D** - BAH **With Dependents** is payable to any soldier having a lawful spouse (that is not active military), a legitimate, illegitimate, step, or adopted unmarried minor child or children, or secondary dependents (i.e. parent, parent-in-law, stepparent, parent-by-adoption, in-loco-parentis; students 21 and 22 years of age; incapacitated children over 21 years of age; and wards of a court).

(4) **DIF** - BAH **DIF**ference, formerly the difference between the BAH with and without rates, is payable to any soldier that shows proof of dependency and proof of support. The soldier is encouraged to start an allotment to the court or custodial guardian (someone having physical custody), depending on circumstances, in an amount not less than the specified amount of BAH DIF for the soldier’s particular grade. If the amount of support falls below the amount specified (due to the soldier’s promotion or an annual pay raise, for example), the entitlement will be stopped.

(5) **QTR - QuarTeRs**, annotation of those soldiers living in “family type” quarters. BAH is stopped for all members effective the day prior to move in and will be re-started the day the soldier is cleared by a housing official.

(6) **BLANK - This column should not be blank. If the BAH column is blank, contact the DMPO to determine what action/documents are required to update the account.**

g. **BAS (Basic Allowance for Subsistence)**. All enlisted soldiers receive BAS; however, the type of BAS (i.e., Partial, SR, RNA) soldiers receive no longer appears on the UCFR. Soldiers in receipt of a meal card have a monthly BAS deduction on their LES'. This deduction offsets the full amount of BAS paid to meal card receipts resulting in these soldiers receiving a partial amount of BAS on their LES. The BAS column for commissioned and warrant officers is annotated with a 'YES'.

h. **VHA (Variable Housing Allowance)**. The VHA column represents the zip code the VHA portion of the BAH entitlement is based on. The VHA portion of BAH is based on the soldier’s duty location (zip code) or location of dependents for restricted tours. If a soldier has W/D or W/O in the BAH column, the soldier should be receiving some type of VHA. If a soldier’s zip code/VHA is incorrect, annotate the correct zip code on the UCFR and attach a completed DA Form 5960 to stop, start or re-certify the entitlement.

(1) If the soldier’s permanent duty station is in CONUS, VHA is paid based on the zip code of the duty location, regardless where the dependents reside. If the permanent duty station is OCONUS and the soldier lives in “single type” quarters and the dependents are not located at or near the permanent station, VHA is payable based on the zip code of the dependent’s location.

(2) Dual VHA – two (2) separate entitlements of VHA. If the soldier’s permanent duty station is OCONUS (including Alaska & Hawaii), and the soldier is ordered to live off-post (due to space non-availability of “single type” quarters or installation policy), the soldier will continue to receive VHA for his dependent’s location and receive an additional VHA entitlement based on the permanent duty location.

i. **PAY OPT (Pay Option)**. All soldiers should have their mid-month (MIDMO) and end of month (EOM) pay sent via EFT to a financial institution. The soldier may choose either a checking or savings account.

(1) **CHEK** - Mid-month and/or EOM pay election is sent EFT to the soldier’s **CHEcKing** account at the designated financial institution.

(2) **SAVE** - Mid-month and/or EOM pay election is sent EFT to the soldier’s **SAV(E)ings** account at the designated financial institution.

(3) **ADDR** - Mid-month and/or EOM pay election is sent by check to a mailing **ADDRess**. **This option is no longer valid**. Send the soldier to the local installation financial

institution, if necessary, in order to open a checking or savings account. Once an account is available, have the soldier immediately initiate a pay option change.

j. **LV BAL (Leave Balance).** This column reflects the accumulated days of leave the soldier has earned through the EOM of that report ("15.0" means the soldier has 15 days accrued leave as of the end of the month; "15.0-" means the soldier is fifteen days in the negative as of the end of month). Commanders should monitor this column to ensure soldiers take their leave and that it is posted to their LES. This column is also important for administering the unit's leave management program, ensuring soldiers do not lose leave between fiscal years. (Points of concern are those soldiers with over 60 days accrued leave shown on the June, July, or August UCFRs.) Ensure all leaves taken are posted to the LES in a timely manner by comparing the leave balance from the previous month with the current month and/or a copy of the leave. If you notice a leave has not been posted, have the PAC compare the Daily Report of Transactions (DROT) with the leave control log to see if the transaction has been processed. Annotate any corrections/errors and submit a copy of the DA Form 31 to the DMPO with the UCFR.

k. **CM ART 15 (Court-Martial and Article 15).** This column is designed to reflect collections of fines and forfeitures that should be deducted from the soldier's pay. Depending on the date the punishment is rendered, the collection should show on the LES in the month of or month following the punishment. Use this column to ensure that all Court-Martial and Article 15 fines and forfeitures have been collected. If no collection has taken place within 30 days from the effective date of punishment, annotate the correction/error on the UCFR and attach a copy of the Article 15 or Court-Martial Order.

l. **DUE US (Balance Due US).** This is the amount of money the soldier owes the United States government. This figure will include advance pays, government property lost or damaged (GPLD), reports of surveys, forfeitures, fines, etc. Monitor this column for amounts deemed excessive. For a soldier being chaptered, immediately request suspension of the soldier's pay account so that there will not be an "out of service debt". Annotate on the UCFR the soldier's scheduled separation date under the ETS column and attach a copy of the flag/orders to the UCFR.

m. **INC PAY (Incentive Pay/Special Duty Assignment Pay).** Soldiers entitled to incentive and special pay will have a "YES" in this column. Soldiers must be appointed under competent orders to participate in the type of duty specified and achieve/performance the minimum standards to enable continued receipt of the entitlement. This column is important for units that receive incentive/special pay on a regular basis. Verify qualified soldiers are receiving incentive/special pay and non-qualified soldiers are not. If this column is incorrect, annotate the UCFR and attach a copy of the orders authorizing/terminating the incentive/special pay or a DA Form 4187 that shows the effective date to start/stop entitlement.

Incentive Pays are as follows:

- Hazardous Duty Incentive Pay (HDIP)
- Aviation Career Incentive Pay (ACIP)
- Submarine Duty Pay
- Parachute Duty Pay

Flight Deck Duty Pay  
Demolition Duty Pay  
Experimental Stress Duty Pay  
Toxic Fuels Duty Pay  
Toxic Pesticides Duty Pay  
Dangerous Viruses Lab Duty Pay  
Chemical Munitions Duty Pay

Special Duty Assignment Pays are as follows:

Career Counselor  
Drill Sergeant  
Recruiter

n. **ETS (Expiration Term of Service)**. This date appears **only** when a soldier is within 120 days of ETS. Verify that this date is correct. If a soldier extends or reenlists, the transaction is processed by the RETAIN system which then automatically updates the military pay system. If the extension/reenlistment is not processed through the RETAIN system, DFAS will place the soldier's pay account in a suspended status until documentation to update the system is received. Conversely, if a soldier is leaving the service and approaching their separation date but it doesn't reflect on the UCFR, annotate the correct date on the UCFR and attach a copy of their orders. If any soldier reenlists or extends and a correction/change is needed, annotate the correct date on the UCFR and attach a copy of the contract.

o. **STAT (Duty Status)**. This column is especially critical because an incorrect duty status results in thousands of dollars in erroneous overpayments. If the DMPO is not notified of a change in status, the soldier will continue to get paid. Verify with the unit PAC to ensure all non-duty statuses are reported timely and correctly. If the status is incorrect, annotate the correct duty status code and effective date on the UCFR and attach a copy of the DA Form 4187 that changed the soldier's duty status. Duty status codes are as follows:

(1) **AWOL – Absent WithOut Leave** from the unit of assignment. If a soldier is AWOL more than 30 days, ensure you submit the DFR DA Form 4187 to finance. This is a non-payable status.

(2) **CONF** – Soldier has been placed in military or civilian **CONF**inement. The type and reason of confinement determine the non-payable status.

(3) **SUSP – SUSP**ended pay status allows the DMPO to freeze a soldier's pay account a month or two prior to being discharged from the service due to a chapter, medical, or other action; this helps to prevent "out of service debts." Normal ETS and retirement pay accounts are automatically suspended. Attach written notification (flag/order) of possible discharge to the UCFR so the account can be suspended. A soldier in this status will be paid upon notification from the unit commander that the soldier is still in the military.

(4) **BLANK** – Payable duty status categories (i.e., present for duty, leave (other than excess), temporary duty, hospital, etc)

**NOTE: Commanders must ensure they carefully track all duty status changes and immediately provide a copy of the supporting document(s) to the DMPO within 24 hours of a duty status change to ensure soldiers are not overpaid.**

**p. OHA/COLA (Overseas Housing Allowance/Cost of Living Allowance).**

Authorized for soldiers stationed overseas (OCONUS) and at designated locations in CONUS (COLA only). If a soldier receiving OHA is found to be in any type of government quarters, attach a memorandum to the UCFR to terminate/reduce the OHA entitlement. Verify that the number of command sponsored dependents match that shown on the UCFR. If a discrepancy is found, attach a DA Form 4187 stating the correct number of dependents, which is forwarded to the DMPO. Listed below are the entries found on the UCFR:

|  | <u>OHA</u>  | <u>COLA</u>   |
|--|---|---|
| Soldier living in single type government quarters: | blank   | B/C   |
| Soldier without dependents living on economy:      | WDO   | WDO   |
| Soldier with dependents living on economy:         | WD1<br>(always shown<br>regardless of #<br>of dependents) | WD1, WD2, WD3<br>WD4, or WD5<br>(based on # of<br>dependents) |

4. As an example of how to read the UCFR, take a look at the sample on page 1, Figure 1-1 (this sample is for a unit assigned in CONUS). SPC Jones is ETSing on 010220, has a large debt, and is not in a suspended status. The DMPO works an ETS listing and will notify the unit if soldiers have large debts that will not be repaid before their ETS. Determine where the soldier is living and correct accordingly. If the soldier is in the barracks, or lives off post, you need to update the BAH. Also look at MAJ Nokes' and SFC Walker's BAH and VHA columns; MAJ Nokes has an incorrect zip code for your duty station; SFC Walker does not have a zip code annotated, but is receiving W/D BAQ. MAJ Nokes and SFC Walker need to update their BAH /VHA entitlements – send them to the DMPO with the appropriate documentation to change and update their entitlements.

5. This report is a commander's primary tool to ensure all soldiers are being paid correctly. Proper reconciliation of this report is very important to ensure soldiers don't incur undo financial hardship due to incorrect pay. Your support in ensuring your UCFR is correct will help minimize pay problems for your soldiers and their families and help maximize the time your subordinate officers, NCOs, and soldiers have for unit missions and tasks.

**ATTACHMENT 2 (DELETE THIS WHEN DISTRIBUTING TO UNITS)**

UNIT \_\_\_\_\_ PACIDN \_\_\_\_\_  
 Upon reconciliation of the monthly LESs and UCFR with the current AAA-162 report, this unit requests these changes (additions, deletions, and transfers) and LESs for the following:

**PRINT LEGIBLY OR YOU MAY NOT RECEIVE THE LES REQUESTED!**

|    | NAME | SSN | Correct PACIDN | LES ? | REMARKS (DATE OF ARRIVAL) | INPUT SOURCE CODE |
|----|------|-----|----------------|-------|---------------------------|-------------------|
| 1  |      |     |                |       |                           |                   |
| 2  |      |     |                |       |                           |                   |
| 3  |      |     |                |       |                           |                   |
| 4  |      |     |                |       |                           |                   |
| 5  |      |     |                |       |                           |                   |
| 6  |      |     |                |       |                           |                   |
| 7  |      |     |                |       |                           |                   |
| 8  |      |     |                |       |                           |                   |
| 9  |      |     |                |       |                           |                   |
| 10 |      |     |                |       |                           |                   |
| 11 |      |     |                |       |                           |                   |
| 12 |      |     |                |       |                           |                   |
| 13 |      |     |                |       |                           |                   |
| 14 |      |     |                |       |                           |                   |
| 15 |      |     |                |       |                           |                   |
| 16 |      |     |                |       |                           |                   |
| 17 |      |     |                |       |                           |                   |

Unit PAC  
Signature \_\_\_\_\_

Printed Name \_\_\_\_\_

Date \_\_\_\_\_