

**DEPARTMENT OF THE ARMY
HEADQUARTERS, UNITED STATES ARMY ALASKA
Fort Richardson, Alaska 99505-5000**

United States Army Alaska Regulation 37-9

15 April 1999

Financial Administration

Financial Form Usage

Summary. The regulation on financial form usage has been revised. Changes include an office symbol (attention symbol) change and office name changes.

Applicability. This regulation applies to all United States Army Alaska (USARAK) budget offices, program directors, major activity directors, and activities.

Supplementation. Supplementation of this regulation is prohibited without prior approval from the Directorate of Resource Management, Attention: APVR-RRM-MAO, Fort Richardson, Alaska.

Impact on New Manning System. This regulation does not contain information that affects the New Manning System.

Interim changes. Interim changes to this regulation are not official unless the Director of Information Management authenticates them. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

Suggested improvements. This regulation's proponent agency is the Directorate of Resource Management, Management Accounting Office. The Management Accounting Office invites users to send comments and suggested improvements on Department of the Army (DA) Form 2028 (Recommended Changes to Publications and Blank Forms) directly to APVR-RRM-MAO.

1. Purpose

This regulation provides procedures and instructions for the preparation and use of forms required for the budget and financial data reporting. The objective of this regulation is to establish financial management forms for programming, distributing, and accounting for funds within USARAK, including detailed preparation instructions.

a. United States Army Alaska Form 599-E. The Directorate of Resource Management, Program Budget Division uses USARAK Form 599-E (Resource Distribution Advice) to distribute resources received per Defense Finance and Accounting Services-Indiana (DFAS-IN) Manual 37-100-XX. Detailed instructions are at appendix A.

b. United States Army Alaska Form 197. Budget personnel use USARAK Form 197 (Resource Distribution Advice) to distribute costs and/or correct erroneous costs to benefiting activities or accounts. Also transfer obligations, accruals, and disbursements, when used. Detailed instructions are in appendix B.

2. References

a. Required publication. DFAS-IN Manual 37-100-XX (Financial Administration - The Army Management Structure) is a required publication. It is cited in paragraphs 1a and B-2i.

b. Related publications. (A related publication is merely a source of additional information. The user does not have to read it to understand this regulation.)

***This regulation supersedes United States Army Alaska Regulation 37-9, dated 15 February 1996.**

USARAK Regulation 37-9

(1) DFAS-IN Regulation 37-1 (Finance and Accounting Policy Implementation) is a related publication.

(2) USARAK Circular 37-1 (Fiscal Year 19XX Closeout Procedures) is a related publication.

c. Prescribed forms.

(1) USARAK Form 599-E (Resource Distribution Advice) is a prescribed form. It is cited in paragraph 1a and in appendix A.

(2) USARAK Form 197 (Cost Distribution and Transfer Voucher) is a prescribed form. It is cited in paragraph 1b and appendix B.

d. Referenced forms.

(1) DA Form 1323 (Funding Authorization Document) is a referenced form. It is cited in paragraph A-2.

(2) DA Form 2028 (Recommended Changes to Publications and Blank Forms) is a referenced form. It is cited in the suggested improvements statement.

3. Explanation of abbreviations

- a. APC accounting processing code
- b. Cir circular
- c. DA Department of the Army
- d. OPLOC Operating Location
- e. EOR elements of resource
- f. DFAS-IN Defense Finance and Accounting Services-Indiana
- g. DFAS-PC Defense Finance and Accounting Services-Pacific
- h. USARAK United States Army Alaska

FOR THE COMMANDER:

OFFICIAL:

CHARLES R. DEWITT
COL, GS
Chief of Staff

//Original Signed//
WILLIAM F. HIGGINS, JR.
LTC, SC
Director of Information Management

USARAK Regulation 37-9

DISTRIBUTION:

B Plus

25 - APVR-RIM-ASD-PB

20 - APVR-RRM-MAO

5 - DFAS-PC, Building. 77, Box 1392, Ford Island, Pearl Harbor, Hawaii 96860-7552

5 - MOS Library (Building 658, Fort Richardson)

5 - MOS Library (Army Education Center, Building 21-20, Fort Wainwright)

3 - APVR-RIM-ASD-WB

1 - APVR-GPA-AE (MOS Library, Assistant Directorate of Community Activities, Education Branch,
Attention: Mr. Mauer)

1 - Commander, United States Army Pacific Command, Attention: APIM-OIR,
Fort Shafter, Hawaii 96858-5100

Appendix A
Preparation of United States Army Alaska Form 599-E

A-1. Usage

The Directorate of Resource Management, Program Budget Division uses USARAK Form 599-E to distribute resources received.

A-2. Preparation

Prepare USARAK Form 599-E as follows:

a. FY. Enter the appropriate fiscal year for the transaction being processed. It could be a current year, prior year, or no year appropriation.

b. Page. This is self-explanatory.

c. Block Number cc 4-5. The Defense Finance and Accounting Service-Pacific (DFAS-PC) Operating Location (OPLOC) reserves use of this block.

d. Appropriation. This is self-explanatory (from DA Form 1323 (Funding Authorization Document)).

e. Allotment. This is self-explanatory (from DA Form 1323).

f. Advice Number. This entry originates from the number on DA Form 1323.

g. Document Number cc 56-63. Original and then numbered in sequence for all changes thereto.

h. Type of Resources. Place a check mark in the block that identifies the type of resource applicable.

i. Type/Action Code cc 1-2. Current year—Circle type action codes applicable to type of resource checked. Prior year—Reserved for DFAS-PC OPLOC use.

j. Revised Cumulative Amounts. Reserved for Program Budget Division use.

(1) Annual Program. This column represents the annual program on the original DA Form 1323 and all plus or minus changes. Previous document plus or minus in the amount in the "Amount of Change-Annual Program" column should equal the figure shown in this column on current document.

(2) Resources Auth. This column will contain the first quarter allotment on the original DA Form 1323 and all subsequent changes. Previous document plus or minus the amount in the "Amount of Change-Resources Authorized" column should equal the figure shown in this column on current document.

k. EOR. 1010 for program and ceiling input.

l. Amount of Change.

(1) Annual Program. This column will contain the annual funding program on the original DA Form 1323 and the amount of change on all subsequent documents.

(2) Resources Auth. This column will contain the first quarter allotment on the original DA Form 1323 and the amount of change on all subsequent documents.

m. Customer Number. This column reflects a valid customer number when type of funds is funded or automatic reimbursements. This column will be zero-filled for direct funds.

USARAK Regulation 37-9

n. Account Proc Code. Use the appropriate accounting processing code (APC) as contained in the current master files. The information submitted on these documents will comprise the quarterly and annual programs in the weekly cost by approved operating budget. Therefore, exercise caution on citing the APC to ensure that all information is submitted at the correct cost code level.

o. Typed Name of Authorizing Official. This is self-explanatory.

p. Signature of Authorized Official. Enter the signature of the Directorate of Resource Management, Chief, Program Budget Division, or his/her authorized representative.

A-3. Turn-in

The USARAK Form 599-E document is due in the DFAS-PC OPLOC, Work Flow Section, by 1000 on the final day of the month. If the form is received after the cutoff, it will be processed with the following month's documents unless the Chief, Accounting Division or Deputy DFAS-PC OPLOC grants an exception. This cutoff does not apply to document processing during the last month of the fiscal year (see USARAK Cir 37-1).

Appendix B
Preparation of United States Army Form 197

B-1. Usage

Budget personnel use USARAK Form 197 to distribute costs and/or correct erroneous costs to benefiting activities or accounts.

B-2. Preparation

Prepare USARAK Form 197 as follows:

- a. TO. The address is preprinted.
- b. FROM. Identify the preparing office or activity and its location (Fort Wainwright, etc.).
- c. DATE PREPARED. Enter the current date.
- d. PERIOD COVERED BY THIS VOUCHER. Enter the cost distribution accumulation inclusive dates.
- e. COST DISTR VOU NO. Enter the sequential identification series controlled by preparing office. This number appears on cost reports under the cost distribution voucher number.
- f. The DFAS-PC OPLOC fills in the following blocks (The preparing office makes no entry.):
 - (1) T/A.
 - (2) CC.
 - (3) BLOCK NO.
 - (4) ODC.
 - (5) DOCU REF NO.
 - (6) VOUCHER NO.
- g. DESCRIPTION. Enter words sufficient to identify the line items and a general description of the action. The general description should disclose the action intent or purpose and the pertinent authority of governing directive. If the cost distribution voucher involves a reimbursement billing and the APC is customer number-associated, list the customer number, and note the APCs to record orders received in the description column. Include the charge type (such as, gas, electric, medical supplies, etc.). If the cost distribution voucher is effecting a final billing, clearly note "FINAL BILLING."
- h. MANHOURS. Enter the man-hours whenever the action affects elements of resource (EOR) in the 1XXX series. Leave the field blank if affected EOR are other than 1XXX series. Enter whole man-hours in cc 20-26. For example: 0000400=400 hours. The maximum capacity of this 7-position field is 9999999 man-hours. Whenever related dollar amounts appear in the "Credit" column, the DFAS-PC OPLOC codes them as a credit. Any transaction not meeting this criterion will require special handling.
- i. EOR (CC 31-34). Enter the applicable 4-digit codes as prescribed in DFAS-IN Manual 37-100-XX, that is, 2770, 26EB. Codes at the 2-position old EOR level are not adequate, that is, 2700, 2600.
- j. ACCT PROC CODE. Enter the APC code as applicable.

USARAK Regulation 37-9

k. AMOUNTS. Enter amounts under "CHARGE" or "CREDIT," as applicable to the APC.

l. TOTALS. These column totals are self-explanatory and cannot be blank.

m. ACCOUNTING CLASSIFICATION SUMMARY. No entry. (When a cost transfer occurs between budget programs or operating agencies (as in the case of the United States Army Information Systems Command), indicate the budget programs and operating agency, if applicable, in the "Description" column next to the applicable line entries.)

n. PRINT NAME AND TITLE OF AUTHORIZING OFFICIAL. Enter the name and title of the authorizing official.

o. SIGNATURE OF AUTHORIZING OFFICIAL. This signature attests to the accuracy and propriety of action taken and should be the originating office name.

p. PRINT NAME AND TITLE OF AUTHORIZING OFFICIAL. Enter the name and title of the authorizing official.

q. SIGNATURE OF FUND CERTIFYING OFFICIAL. This signature certifies the availability and propriety of funds affected by the action taken and must be made by an officially appointed fund certifying official.

B-3. Distribution

An original and one copy are required to reach the DFAS-PC OPLOC, Work Flow Section, by 1200, 2 days before the 1st of the month. When cost distribution vouchers involve APCs associated with customer numbers, at least three copies are required, along with copies of supporting documents associated with billings of off post customers, nonappropriated fund activities, and tenant units. When a cost distribution voucher involves change(s) or credit(s) to tenant activity funds, supporting documents will include a telephonic memorandum or other appropriate reference reflecting that the action has been coordinated with a fund-certifying official of the tenant activity. Cost distribution vouchers should not be longer than two pages.