

## Tuition Ordering and Payment Process Handbook – Appendix A-18

**SUBJECT:** Line of Accounting (LOA).

**PURPOSE:** To inform NROTC Unit Ordering Officers of the structure and how to read a Navy Operational Maintenance LOA (OMN LOA).

**OVERVIEW:** The OMN LOA contains the information needed for FPDS-NG reporting and WAWF invoicing. It is critical that the NROTC unit Ordering Officer and WAWF processor understands where to obtain the right codes to ensure proper payment and reporting processes.

Although the information used at the time of developing this document was accurate, accounting offices, funding documents, etc. do change. It is the NROTC unit Ordering Officer's and WAWF processing officials need to verify the reporting/payment data to the LOA used to fund the individual task order.

Current years fiscal funding code guidance should be maintained in Appendix A-5.

### **ACTION REQUIRED:**

1. Adhere to the entry guidance contained in the illustrations on the following pages.

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## Interpreting a Navy Operational Funds Line of Accounting

The below is a LOA used by NROTC Tulane University to fund tuition for a term in fiscal year 2018. NROTC Tulane University's DoDAAC is N63228. *Note: Spaces have been added in the LOA for explanation purposes.*

AA 17 8 1804 22L3 252 3560P 056521 2D Q49T01 63228 849310 Q

Field	Characters	Field Name
AA	2	Accounting Classification Reference Number (ACRN): For ESA task orders, it is "AA".

1781804	7	Appropriations Code:
17	2	Indicates the funding agency. For Navy it is "17"
8	1	Fiscal year in which the funding document originated
1804	4	Type of funds being used. For ESA task orders it is "1804"

22L3	4	Subhead.
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252	3	Object Class.
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3560P	5	Bureau Control Number (BCN). N + this number is the funding DoDAAC used in FPDS-NG reporting.
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056521	6	Authorization Accounting Activity (AAA). Indicates activity responsible for performing the official accounting and reporting of funds. This number is used in WAWF processing.
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2D	2	Transaction Type
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Q49T01	6	Property Accounting Activity
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63228 849310 Q	12	Cost Code (JON):
63228	5	N + this number is the DoDAAC of the NROTC unit
8	1	Fiscal year in which the funding document originated
49	2	NROTC Unit ID number
310	3	Unique system generated number
Q	1	Expense Element