

## ★ APPENDIX B ★

**DFAS-CLEVELAND AND KANSAS CITY CENTERS  
FOREIGN CURRENCY REPORTS****A. Foreign Currency Projected Disbursements - Military Construction Report for Navy Funds**

1. Frequency and Due Date. The FCF,C,D Report is due monthly by the 20th workday following the month being reported.

2. Distribution

a. Marine Corps reports are submitted via the Commandant of the Marine Corps (CMC) to the DFAS-Kansas City Center (DFAS-KC/AAA). The DFAS-KC/AAA shall consolidate and forward a report to the DFAS-Cleveland Center (DFAS-CL/AAA), 1240 E. 9<sup>th</sup> Street, Cleveland, OH 44199-2055.

b. Navy reports are submitted to the DFAS-Cleveland Center (DFAS-CL/AAA), 1240 E. 9<sup>th</sup> Street, Cleveland, OH 44199-2055.

c. The Marine Corps and Navy reports are consolidated by DFAS-CL for submission to the DFAS Center for Sustaining Forces-Indianapolis (DFAS-IN/RBBC), with a copy to the Department of the Navy, Office of Budget (FMB).

3. Report Preparation Instructions. Headquarters, Marine Corps (HQMC) and the Naval Facilities Engineering Command (NAVFAC) shall determine the total foreign currency unliquidated obligations at the budget exchange rate and an “accrued variance” amount at the end of each month. For MILCON and family housing appropriations affected by FCF,C,D:

a. Show the name of the command submitting the report and the name of the appropriation, e.g., NAVFAC/MILCON Navy:

(1) 17\*7030 Family Housing Navy and Marine Corps (Construction)  
(NAVFAC, Navy CMA),

(2) 17\*7035 Family Housing Navy and Marine Corps (Operation and  
Maintenance) (HQMC, CMC CMA),

(3) 17\*1205 Military Construction, Navy

\*Designates last position of the fiscal year of the appropriate CMA. The CMA for the current year is charged (or credited) on the date of payment (or collection) with the variance amount. The current year CMA may be the same or a subsequent fiscal year from the fiscal year cited on the original obligating document.

b. The definitions provided in paragraph 070204 of this chapter shall be followed when preparing this report.

4. Format. The report should be prepared in narrative format as illustrated in Figure 7B-1.

B. Foreign Currency Fluctuations (FCF) Report

1. Frequency and Due Date. The FDF,D Report is due by the 18th calendar day of the month following the report month.

2. Distribution. The DFAS-CL shall consolidate and submit this report to the Department of the Navy, Office of Budget (FMB), and to the DFAS-IN/RBBC.

a. Marine Corps reports are submitted via the Commandant of the Marine Corps (CMC) to the DFAS-KC/AAA. The DFAS-KC/AAA shall consolidate and forward a report to the DFAS-CL/AAA.

b. Navy commands shall consolidate and submit monthly by message a FCF,D Report to DFAS-CL/AAA. The DFAS operations locations that support responsibility center operating budget holders involved in transactions of the affected foreign currencies shall prepare and forward the report to the operating budget holder.

3. Report Preparation and Instructions. Users of the FCF,D CMA for the appropriations listed below shall determine the total foreign currency unliquidated obligations at the budget exchange rate and the “accrued variance” amount at the end of each month. All variance amounts (difference between the budget and current rates) are charged or credited to the Centrally Managed Operating Budgets (CMOB).

a. Appropriations Applicable. These Foreign Currency Fluctuations, Defense procedures are applicable to the following appropriations:

- (1) 17\*1106 Operations and Maintenance, Marine Corps;
- (2) 17\*1804 Operations and Maintenance, Navy;
- (3) 17\*1453 Military Personnel, Navy;
- (4) 17\*1105 Military Personnel, Marine Corps;
- (5) 97\*0130.1882 Defense Health Program, Navy.

b. The FCF,D Report shall identify the applicable fiscal year, appropriation and unit identification code of the command and will show the following data identified to the applicable country code:

(1) Cumulative Foreign Currency Obligations (Budget Rate).

(2) Cumulative Foreign Currency Obligations Liquidated (Budget Rate).

c. Items “a” and “b” of the subject report shall consolidate the same data reported from the respective OB/allotment holder.

4. Format. Reports should be submitted using the formats illustrated in Figures 7B-2 and 7B-3.

<b><u>FOREIGN CURRENCY FLUCTUATIONS REPORT, FOR (NAVAL ACTIVITY &amp; CENTRALLY MANAGED ALLOTMENT (CMA*) AS OF (DATE) (YYYYMMDD))</u></b>					
<u>Foreign Currency</u>	<u>Foreign Currency Unliquidated Obligations</u>	<u>Accrued Variances</u>	<u>Foreign Currency Liquidated Obligations</u>	<u>Realized Variances</u>	<u>Projected 6-Month Disbursements</u>
Alphabetically by country	Using Budget Rate	Using Current Rate	Using Budget Rate	Using Current Rate	

Figure 7B-1

**-- SAMPLE --**  
**FOREIGN CURRENCY FLUCTUATIONS REPORT (DD-COMP(M)1506)**  
**FOR DFAS-CLEVELAND CENTER**

Report from Responsibility Center or Commands/AO  
 Next Higher Reporting Activity

From: Responsibility Center/Command/AO

To: Command/Defense Finance and Accounting Service-Cleveland Center

UNCLAS //N07300//

Subject: FOREIGN CURRENCY FLUCTUATIONS REPORT FOR (YYYYMMDD)

Ref: DoD Financial Management Regulation, Volume 6A

1. Following data submitted IAW reference (a):

Country Code.	Cumulative Obligation (Budget Rate)	Cumulative Obligation Liquidated (Budget Rate)
a. Appropriation 1761804.6330		
GR	XXX.XX	XXX.XX
IT	XXX.XX	XXX.XX
SP	XXX.XX	XXX.XX
b. Appropriation 1771804.6330		
GR	XXX.XX	XXX.XX
IT	XXX.XX	XXX.XX
SP	XXX.XX	XXX.XX
c. Appropriation 1781804.6330		
GR	XXX.XX	XXX.XX
IT	XXX.XX	XXX.XX

Figure 7B-2

**-- SAMPLE --**  
**FOREIGN CURRENCY FLUCTUATIONS REPORT (DD-COMP(M)1506)**  
**FOR DFAS-KANSAS CITY CENTER**

From: DFAS-KC/AEZ

To: DFAS-CL/AAA

UNCLAS //N07300//

Subj: FOREIGN CURRENCY FLUCTUATIONS REPORT FOR (YYYYMMDD)

Ref: DoD Financial Management Regulation, Volume 6A

1. Following data submitted IAW reference (a):

Country Code	Cumulative Obligation (Budget Rate)	Cumulative Obligation Liquidated (Budget Rate)	Cumulative Obligation Liquidated (Current Rate)
a. Appropriation 1741106			
GR	XXX.XX	XXX.XX	XXX.XX
IT	XXX.XX	XXX.XX	XXX.XX
SP	XXX.XX	XXX.XX	XXX.XX
b. Appropriation 1751106			
GR	XXX.XX	XXX.XX	XXX.XX
IT	XXX.XX	XXX.XX	XXX.XX
SP	XXX.XX	XXX.XX	XXX.XX
c. Appropriation 1761106			
GR	XXX.XX	XXX.XX	XXX.XX
IT	XXX.XX	XXX.XX	XXX.XX
SP	XXX.XX	XXX.XX	XXX.XX

Figure 7B-3