

**DEPARTMENT OF TRANSPORTATION
BUREAU OF TRANSPORTATION STATISTICS
OFFICE OF AIRLINE INFORMATION**

ACCOUNTING AND REPORTING DIRECTIVE

No. 326 Issue Date: 1/10/2018 Effective Date: Immediately

Reporting the Annual ICAO BTS Supplemental E-F Reports

As a party to the Convention on International Civil Aviation (Treaty), the United States is obligated to provide the International Civil Aviation Organization (ICAO) with financial and statistical data on operations of U.S. air carriers (Article 67). The Bureau of Transportation Statistics' (BTS) Office of Airline Information (OAI) administers this program for the Department of Transportation (DOT).

Over 99 percent of the data filed with ICAO is supplied from the Form 41 financial data and the T-100 traffic data. With these data and the BTS Form E-F data, OAI staff compiles eight different ICAO reports for the Group II and III carriers (carriers with annual operating revenues over \$100 million), as identified in Accounting and Reporting Directive No. 323A for the calendar year 2017.

To meet ICAO needs for electronic submissions and to eliminate the task of manually entering data, BTS requires carriers to e-submit their ICAO Financial BTS Supplemental Form E-F data in the comma separated values (CSV) file format, where each data element is separated by a comma. For example, one thousand is reported as 1000 not as 1,000 as the comma indicates a new data element. To submit the BTS Supplemental Form E-F report, visit the website: <https://esubmit.rita.dot.gov> and follow the instructions for creating an account and submitting reports. The Supplemental Form E-F data is due at OAI on March 30.

The file format for CSV reporting of ICAO Financial BTS Supplemental Form E-F is attached.

This action is taken under authority delegated by 14 CFR 385.19(h).

William Chadwick, Jr.
Director
Office of Airline Information

Attachment

Paperwork Reduction Act Burden Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2138-0039. Public reporting for Schedule EF, ICAO Supplemental Report, is estimated to be approximately 40 minutes per response, including the time for reviewing instructions, completing and reviewing the collection of information. All responses to this collection of information are mandatory, as authorized by 14 CFR, Part 385.19. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Jeff Gorham, OAI/BTS/RITA, RTS-42, Room E34, 1200 New Jersey Avenue, SE, Washington, D.C. 20590 or e-mail – jeff.gorham@dot.gov.

REQUIREMENTS

RECORD DESCRIPTION: BTS Form EF ICAO Financial Supplemental Data Needs

Field Description	Data Type	Length	Comments	Sample Data
Air Carrier Code	Character	2 or 3	Use the carrier code effective December 31	ZZ
Report Date – Year of Data	Numeric	4	CCYY	2010
Allowance for Depreciation – Flight Equipment	Numeric	---	Excludes non-operating flight equipment 1/	4671873000
Allowance for Depreciation-Ground Property and Equipment	Numeric	---	Excludes Non-operating ground property/equipment 1/	1467332000
Flight Equipment Airworthiness Allowance	Numeric	---	From system P-5.2 Direct Maintenance	3421000
Flight Equipment under Capital Lease-Total Amount	Numeric	---	Flight Equipment only	10346000
Flight Equipment under Capital Lease-Accumulated Amortization	Numeric	---	Flight Equipment only	9458000
Total En-route Facility Charges	Numeric	---	International Operation/System only 2/	1941000
Equity in income of Investor Controlled Companies Account 87.0	Numeric	---	Account 87 – refer to Sec. 14.87 of 14 CFR Part 241	1589000
Net balance of un-appropriated Retained Earnings from prior year	Numeric	---	Last year's 4th quarter B-1 Account 2900 minus Account 2990	502457000
Profit (or loss) after extraordinary items for this year	Numeric	---	This year's Net Income from system schedule P-1.2 Account 9899	3109000
Adjustments to this year's Retained Earnings (Total)	Numeric	---	Sum of Adjustment Amount 1 ,Adjustment Amount 2,Adjustment Amount 3 (see below)	37034000
Adjustment Amount 1: Transfer to Reserves	Numeric	---		12345000
Adjustment Amount 2: Amount paid as bonus, dividends (cash or stock), etc.	Numeric	---	Can be either cash or stocks	23232000
Adjustment 3 – specify Other	Character	50	Specify what the adjustment is - can be any adjustment	Other Comprehensive Income
Adjustment Amount 3 (for above)	Numeric	---	In dollars	1457000

Adjustment 4: Appropriations	Numeric	---		2986000
Net balance of un-appropriated retained earnings for the current year	Numeric	---	This year's 4th quarter B-1 Account 2900 minus Account 2990	9815979
Personnel Expense (Salary) for Traffic Solicitors on P-10 Account 33	Numeric	---	Broken out the system scheduled P-6, Line 7	8128000

RECORD FORMAT:

The BTS Form EF ICAO Financial Supplement Data Needs report s must be created as an electronic "comma separated Values" file, using ASCII text character encoding, for uploading via the "eSubmit" application.

The comma separated values file MUST BE indicated when naming the file, by using the letters [CSV] or [csv] following the file name, as the file name extension.

The file name is flexible and may be determined by the individual air carrier, but the comma separated values (csv) file format is required, as outlined in the rule entitled, Submitting Airline Data via the Internet.

The fields in the sample record shown below follow the same order as the above record description, separated by commas, and saved with the file name extension of .csv.

Suggested file name: ZZ2010-BTSEF.csv

Sample Record Format:

ZZ,2010,4671873000,1467332000,3421000,10346000,9458000,
1941000,1589000,502457000,3109000,37034000,12345000,23232000,Other Comprehensive
Income,1457000,2986000,9815979,8128000

1/ The Allowance for Depreciation – Flight Equipment and the Allowance for Depreciation - Ground Property and Equipment on the BTS Form EF should equal Account 1668 on the 4th quarter B-1.

2/ Includes fees levied against the airline for the provision of enroute facilities and services. Examples are charges for communications facilities, navigation aids, air traffic service, meteorological services and other ancillary aviation services provided by foreign governments or governmental associates such as EUROCONTROL in Europe, ASECNA in Africa, and COCESNA in Central America.