

Department of Transportation
Research and Innovative Technology Administration
Bureau of Transportation Statistics
Office of Airline Information
Accounting and Reporting Directive

No. 306

Issue Date: 1/1/2012

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 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).

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. Each data element is separated by a comma. 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, go to the website: <https://esubmit.rita.dot.gov/> and following the instructions for creating an account and submitting reports.

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).



Anne Suissa

Director

Office of Airline Information

Comma Separate Values – Record Layout

BTS Form E-F ICAO Financial Supplement

Field Description	Comments	Sample Data
Air Carrier Code	Code as of December 31	ZQ
Year of Data	ccyy	2010
Allowance for depreciation – Flight Equipment	Excludes non operating equipment	20345700
Allowance for depreciation – Ground Property and Equipment	Excludes non operating Ground Property and Equipment	138675000
Flight Equipment Airworthiness Allowance	From system Schedule P-5.2 Direct Maintenance	6450000
Flight Equipment under Capital Lease – Total Amount	Flight Equipment only	10346000
Flight Equipment under Capital Lease – Accumulated Amortization	Flight Equipment only	9458000
Total En-route Facilities Charges	International Operation only 1/	1534070
Equity in Income of Investor Controlled Companies	See 14 CFR Sec 241.14 Account 87	1250800
Net Balance of Unappropriated Retained Earnings from prior Year	Last year's 4 th Quarter Schedule B-1 Account 2900 minus 2990	1589000
Profit or Loss(-) after extraordinary items for this year	This Year's Net Income from System Schedule P-1.2 Account 9899	1658500
Adjustments to this Year's Retained Earnings - Total	Sum of Adjustments 1, 2, and 3 (below)	37034000
Adjustment 1: Transfer to Reserves		12345000
Adjustment 2: Amounts paid as bonus, dividends, etc.	Can be either cash or stocks	23232000
Adjustment 3: Other	Specify the adjustment	Other comprehensive income
Amount of Adjustment 3:	In dollars	1457000
Adjustment 4: Appropriations		2986000
Net Balance of Unappropriated Retained Earnings for Current Year	This year's 4 th Quarter Schedule B-1 Account 2900 minus 2990	9815979
Personnel expenses(Salary) for Traffic Solicitors on P-10 Acct 33	Broken out from system Schedule P-6, Line 7	8128000

1/ Includes charges for communications facilities, navigational aids, air traffic services, meteorological services and other ancillary aviation services provided by foreign governments or governmental associates such as Eurocontrol, ASECNA and COCESNA.

Note: The addition of the Allowances for Depreciation – Flight Equipment and Ground Property and Equipment should equal Account 1668 on the 4th quarter Schedule B-1.

Sample Comma Separate Values – Record Layout

ZQ,2010,20345700,138675000,6450000,10346000,9458000,1534070,1250
800,1589000,1658500,37034000,12345000,23232000,'other
comprehensive income',1457000,2986000,9815979,8128000