

DEPARTMENT OF THE ARMY
HEADQUARTERS, U. S. ARMY FIELD ARTILLERY CENTER AND FORT SILL
Fort Sill, Oklahoma 73503

USAFACFS Memorandum
No. 11-2

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Army Programs
BUDGET DEVELOPMENT AND REVIEW

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Section I. GENERAL

1. PURPOSE

- a. To provide guidance for administrative control of consumer funds under decentralized procedures.
- b. To prescribe responsibilities for financial control.
- c. To provide operating procedures necessary for continuity in fund control

2. SCOPE AND CONCEPT

a. To achieve the Army's objective of effective management of resources, the principal responsibilities for financial control must be decentralized and aligned with management responsibility at the activity and subactivity level. The trend toward more numerous and complex programs and financial controls emphasizes the need for effective decentralization of financial control to the officials responsible for managing operations and executing the operating program.

b. Financial restrictions or targets will be established in terms of obligation/expense targets, and will serve as the primary mechanism for accomplishing financial resource control. These limitations can be controlled only by the activities responsible for initiating actions which result in the consumption of resources.

c. Operating programs will be assigned through command channels. The resources (requests for and receipt of) to carry out the program should come from the same channel, and reports should flow back through the same channel. The proponent for receipt of resources is as follows:

- (1) Training Development Command (TRADOC) and Forces Command (FORSCOM) - Comptroller.
- (2) Health Services Command - Director, Health Services
- (3) US Army Communications Command - Director of Communications and Electronics.

3. REFERENCES.

- a. AR 37-108
- b. DA Circular 420-47
- c. DA Pamphlet 1-12.

- d. TRADOC Reg 11-series, Army Programs
- e. TRADOC Pamphlet 11-11.
- f. FORSCOM Reg 11-4.
- g. USAFACFS Memo 11-1

Section II. RESPONSIBILITIES

4 GENERAL.

a. In accordance with AR 37-20, administrative control of funds will be exercised at the level which obligation limitations are established in the funding document.

b. Expenses will be classified in accordance with uniform chart of accounts prescribed in AR 37-100 series which are designed to identify activities and subactivities from both the functional and organizational point of view. The accounts in AR 37-100 series may be further subdivided to provide more detailed information required for administration of accounts of those levels. These subdivisions will be limited to avoid unnecessary increase in accounting workload.

c. All personnel involved in obligation of Government funds are required to become familiar with referenced regulations. Each has a personal responsibility to insure that the Government is not obligated without adequate funds to cover the obligation. Certain regulatory and administrative limitations are functional in nature and are not received on a Funding Authorization Document. These types of limitations can be controlled only by individuals initiating actions which result in an obligation of funds.

d. Mechanized financial reports are prepared in accordance with the Standard Finance System (STANFINS). This system is the standard automated financial system intended for general application in US Army Finance and Accounting operations. It involves operations normally performed in the Accounting Division of the Finance and Accounting Office, and furnishes responsive financial management information to all echelons within the Department of the Army.

e. The Comptroller, Program-Budget Division, will be the point of contact between Fort Sill and other installations/agencies requiring funds. All fund citations received will be coordinated with the Program-Budget Division.

f. Coordination with the Comptroller, Program-Budget Division, will be accomplished prior to directorates reporting any change in funding requirements to their appropriate counterpart at higher headquarters. Reprograming

accomplished locally could precipitate withdrawal of funds that could otherwise be utilized to satisfy unfinanced requirements. Also, the Comptroller is responsible for complete fund estimates required. Comptroller will coordinate with all directorates prior to submission of a fund estimate through Comptroller channels.

g. TDY orders containing off-post accounting classifications will be routed through the Comptroller, Program-Budget Division, prior to certification by AG Orders and Editing. Copy of correspondence authorizing use of accounting classification must accompany TDY orders.

5. SPECIFIC.

a. The Comptroller will--

(1) Establish administrative procedures to insure control of funds and to preclude violations of Section 3679, Revised Statutes.

Monitor installation fund control procedures

(3) Develop and present data on the use of funds to the Commander and program directors.

b. The Budget Officer will--

Publish and maintain current Fort Sill Operating Program

(2) Compile and justify the installation budget to support assigned missions and functions.

(3) Document and issue obligation/expense targets, limitations, and floors.

(4) Process approved requests for reprogramming of obligations/expense targets as necessary.

(5) Conduct informal reviews at least monthly of program accomplishment and resource utilization to identify problem areas and program slippages.

(6) Recommend distribution of Approved Operating Budget and reprogramming action to Program Budget Advisory Committee for approval.

c. The Finance and Accounting Officer will--

(1) Maintain the official installation obligation/expense reimbursement and allotment ledgers.

(2) Insure the accurate and timely recording of financial data

(3) Monitor input and output of all financial data transactions to Management Information System Office (MISO). Also distribute financial reports received from STANFINS to appropriate program directors.

(4) Coordinate with Program-Budget Division on control of funds at fiscal year-end or as needed to preclude over obligation.

(5) Purify and verify the validity of all unliquidated obligations.

(6) Establish and maintain Accounting Processing Codes (APC) in accordance with STANFINS procedures.

(7) Monitor and maintain the Appropriation Reimbursement Program.

d Program Directors will

(1) Establish adequate controls to insure obligation/expense targets, limitations and floors are not exceeded. This includes clearly defining individual authority or limits of employees within each program director.

(2) Monitor and review current trends of obligations/expenses incurred

(3) Report excess funds to Comptroller, Program-Budget Division, for possible redistribution by Program-Budget Advisory Committee. Slippages of any amount in payroll and travel, and other elements of expense of \$5,000 or greater will be reported.

(4) Furnish properly justified budget estimates to Comptroller, Program-Budget Division.

(5) Monitor and review reimbursements earned to assure that fund availability is as programmed, and take immediate steps for reprogramming/updating reimbursement program as necessary (para 7).

Section III. PROCEDURES AND METHOD OF CONTROL

6. ESTABLISHMENT OF PROGRAM. In accordance with operating program guidance included in USAFACFS Memo 11-1, the approved distribution of funds will be further documented as follows:

a. FS Form 113 (Phased Plan of Operating Resources (fig 1

1 Reporting level of accounts are shown at figure 2

(2) Form Supply Report will be prepared on FS Form 113 (fig 1). Requests for forms will be handled in normal requisitioning channels.

(3) FS Form 113 will be prepared quarterly to reflect programing for subsequent months remaining in the fiscal year. Data required monthly is the actual workload, special interest items, and explanations of deviations. Monthly data can be provided on FS Form 113.

(4) Report is required in original copy and is acceptable in legible pencil/ink. Due dates are as follows:

<u>REPORT</u>	<u>DUE DATE</u>
Initial report (12-month phasing)	8th workday after receipt of AOB
Quarterly update	6th workday after end of quarter
Monthly report of actual workload, special interest items, and explanation of deviations	6th workday after reported month

(5) The explanation of deviation will be computed by using the established program for the period covered for direct obligations. A deviation of \$50,000 or 10% will be explained. This explanation should also be identified by element of expense and in sufficient detail for complete understanding of the situation. Explanation should indicate potential problems, if any, in the annual program.

(6) Dollars will be reported in thousands rounded to nearest hundred dollars (all \$1,255,500 will be reported as \$1,255.5). Terminal zeroes will be left off.

(7) All sections are required for completion unless specified differently.

(8) The September column, or end fiscal year column, will agree with documented AOB unless specified differently by separate correspondence. Special interest items to be reported are those contained in the current TRADOC/FORSCOM Contract. Workload factors and additional special interest items to be reported are listed at figure 1.

(9) Military strength data will be the programing of vouchered strength and will not contain borrowed labor.

(10) FS Forms 113 for Family Housing Management Account and Army National Guard appropriations will show only the end of each quarter (December, March, June, and September).

(11) For OMAR, an addendum is required to reflect the MUSARC level of funding at the sixth level of AMS. This is required for distribution of expense targets as required by STANFINS. Data required are shown below.

<u>AMS/MUSARC</u>	<u>QTR</u>		<u>ANNUAL PROGRAM</u>	
	<u>Direct</u>	<u>Auto R</u>	<u>Direct</u>	<u>Auto R</u>

Elements of Expense are not required

(12) For FORSCOM OMA P2, an addendum is required to show breakout of AMS at the sixth position level for the ensuing quarter and annual program in format prescribed above.

b. FS Form 769 (Supplies and Equipment Schedule) at figure 4 is required as feeder for the Army Stock Fund Budget and Review. This schedule, FS Form 769, is prepared in original copy at appropriation level by command. Total Supplies and Equipment for the 4th Quarter should agree with FS Form 113 September program in supplies and equipment. This schedule is utilized in compiling data for Army Stock Fund Budget Reports.

c. International Military Education and Training Appropriation (formerly Military Assistance Program) funding documents received from TRADOC are obligated by APC's established by Comptroller, Program-Budget Division. Course costs are computed by Comptroller and USAFAS personnel based upon TRADOC guidance and furnished at the beginning of each fiscal year to program directors. Projected student inputs are furnished program directors for quarterly estimates. Program directors are notified in advance of students arrival. Reimbursements are processed as foreign students arrive for training.

d. Documentation of fish and wildlife conservation funding are as follows:

(1) Budget authority represents collection of fees under the provisions of AR 420-74.

(2) Obligational authority is limited to the Annual Funding or to collections in the current year plus unobligated balances brought forward whichever is less.

(3) A copy of the DA Form 1323 (Program and Funding Authorization Schedule) will be forwarded by the Comptroller to DFAE.

(4) Annual report guidance established by DA Circular 420-47 will be required by separate correspondence.

(5) Computation days for budget data (fig 3) reflect applicable days that are considered in each month for FY 77 (1 Oct 76 - 30 Sep 77) and FY 78 (1 Oct 77 - 30 Sep 78). Any changes to this chart as a result of altered cutoff dates will be coordinated with the Comptroller, Program-Budget Division.

7 ESTABLISHMENT OF CEILINGS/TARGETS AND REIMBURSEMENT PROGRAM.

a. Procedures for distribution of targets are as follows

(1) The Comptroller, Program-Budget Division, will receive all Funding Authorization Documents (FAD) with exception of HSC and USACCOM. These documents will be used to prepare a local distribution of targets for input into STANFINS. The original copy of the FAD will be maintained in the Finance and Accounting Division.

(2) Obligation/expense targets will be established by the Program-Budget Division to insure compliance with program objective. Targets will be established at the highest level practicable thus allowing flexibility on authority to administer program directors' portions of the current operating program. Proper management must be used to insure that these targets are not exceeded without prior approval of the Program-Budget Division, Comptroller. This target, in itself, does not constitute a fund limitation under the provisions of AR 37-20; however, each operating official should recognize that exceeding this target may result in a violation of Section 3679, Revised Statutes (AR 37-20).

(3) FS Forms 510 (Advice of Distribution of Expense Ceiling) (fig 5) will be prepared by the Program-Budget Division, Comptroller, based on programming submitted on FS Form 113. Adjustments to the FS Forms 510 required by program directors will be furnished the Program-Budget Division by Disposition Form for updating the distribution. The FS Form 510 will initially agree with the FS Form 113 but will be updated to include subsequent documentation of funds or estimated requirements. The FS Form 113 is a program document while the FS Form 510 is an operation document and updated continuously throughout the quarter.

(4) Annual program on the FS Form 510 will represent the AOB. Changes to the AOB will be in accordance with USAFACFS Memo 11-1.

(5) Program directors are responsible for establishing internal controls to insure that quarterly and annual targets are not exceeded.

b. The reimbursement program procedures are listed below:

(1) The principle of reimbursable availability is predicated upon control by the installation of three factors:

(a) The order is received or the estimate is established at the installation.

(b) The work is performed by or under control of the installation.

(c) The collection is received by or credited to specific allotments of the installation.

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(2) Use of DA Form 2544 (Intra-Army Order for Reimbursable Services) is prescribed in paragraph 3-77 of AR 37-108. The Comptroller will maintain all DA Forms 2544 on file. Acceptance of orders received by other installations will be accomplished by the Comptroller except for: Intra-Army Order received from Family Housing. DFAE will accept these orders.

(3) A certain portion of the installation operation includes the requirements to provide commodities, work, and services to activities (on- and off-post) which are not financed by the installation mission program. Financing to support these other activities is accomplished through funded or automatic reimbursement procedures as provided by chapter 4, section XVI, AR 37-108 and DA Pamphlet 37-6. Since the reimbursable orders received increase the total availability of funds, it is essential that the orders be recorded accurately and in a timely manner to insure proper utilization of funds and effective fund control.

(4) The estimated orders received, whenever possible, will be established at the beginning of the quarter in the amount expected to be earned for the quarter. All reimbursements on a recurring basis must be established at the beginning of the quarter not only for timely documentation but for control of funds.

(a) Documents will be processed on FS Form 800 (Estimated Reimbursable Orders) Rev 30 May 74 (fig 7) on all costs involved in sales of supplies, or when work and services are performed for others.

(b) Activity Directors will prepare FS Form 800 and will forward four copies through the Comptroller to the Finance and Accounting Division. The Comptroller will assign a six-digit customer account number and will retain one copy for maintaining an up-to-date status of the reimbursement program. These customer numbers are used in processing all reimbursable documents and are the method of sequencing on the monthly "Accounts Receivable Status listing.

(5) Detailed instructions for the preparation of FS Forms 800 are shown at figure 7.

(6) Reimbursements earned are actual amounts to be collected based upon material, work, or services actually furnished (delivered). FS Form 83 (Reimbursements Earned Documents) (fig 6), will be forwarded through the Comptroller to the Finance and Accounting Division in three copies. These documents are the basis for redefining expenses from direct to reimbursable accounts. Billing documents for collection on reimbursable earnings will not be processed based upon estimates, i.e., TDY earnings will be based upon finalized vouchers. In some instances, it will be necessary to submit estimates in order to meet month end "cutoff." Activities will be responsible for adjusting estimated earnings in a timely manner. Listed below are examples of the sources of earnings:

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(a) DA Forms 2765 (Request for Issue or Turn-In) are forwarded monthly for transit aircraft, POL issued by the Army Aviation Section.

(b) DD Form 504 (Request and Receipt for Health and Comfort Supplies) for health and comfort supply earnings.

(c) Finalized TDY vouchers.

(d) International Military Education and Training is based upon the estimates provided separately as stated in paragraph 6a(3).

(7) Detailed instructions for reporting earned reimbursements are shown at figure 6.

(8) Reimbursements earned will be compared with FS Forms 800, and adjustments will be made when necessary by the applicable activity so that the reimbursements earned are never more than the accumulative on FS Forms 800. FS Forms 83 will be processed on a monthly basis to insure billings are kept current.

(9) Due dates for reimbursable documents are shown below:

(a) Monthly FS Forms 800 are due not later than the close of business 6 working days prior to last workday of each month.

(b) Quarterly FS Forms 800 are due by close of business the fifth workday of each quarter.

(c) FS Forms 83 will be forwarded to arrive not later than close of business 5 working days prior to last workday of each month.

8. FORT SILL OPERATING PROGRAM. The Comptroller is responsible for publishing and maintaining a current Fort Sill Operating Program as stated in USAFACFS Memo 11-1. The resource guidance which consists of manpower and dollars will be published in three parts (i.e., Part I - Dollars, Part II - Manpower and Part III - Travel Target) for applicable periods. This will serve as the distribution of the Approved Operating Budget - Manpower Guidance.

9. AUDIT TRAIL OF APPROVED OPERATING BUDGET

a. Upon receipt of TRADOC/FORSCOM dollar guidance, Approved Operating Budget (AOB) distribution as approved by Program-Budget Advisory Committee will be furnished program directors. This audit trail will be updated periodically during major funding actions (i.e., initial COB submission, draft contract, initial AOB, update of contract or BER action and fiscal year-end) and will also be considered part of the Fort Sill Operating Program.

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b. In the interim, program directors will be notified by Disposition Form of adjustments received from higher headquarters, or by Program-Budget Advisory Committee action. The adjustments will be documented on FS Form 510. Therefore, FS Form 510 will represent the latest documentation of AOB

c. Requests for changes to the annual program will be furnished in accordance with USAFACFS Memo 11-1.

SAMPLE

PHASED PLAN OF OPERATING RESOURCES (USAFACFS MEMO 11-2)	SUBMITTED BY: DPT		COMMAND: TRADOC		APPN: OMA		JUL ACTUAL	SEP			
	AS OF: 9 Aug 76	AS OF: 9 Aug 76	AS OF: 9 Aug 76	AS OF: 9 Aug 76	AS OF: 9 Aug 76	AS OF: 9 Aug 76					
	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	ACTUAL
SECTION A - EXPENSE/OBLIGATION DATA											
DIRECT											
AUTO REIMB											
FUNDED REIMB											
TOTAL OBLGS											
EE 1000 Civ Pers Oblg											
EE 2100 Travel Oblg											
EE 2300 Rants/Util Oblg											
EE 2500 Contr Oblg											
EE 26-3100 Sup/Equip Oblg											
All Other Oblg											
SECTION B - CIVILIAN STRENGTH DATA											
Civilian End Strength											
Funded FTP											
Civilian Man-Years (Cum)											
Man Months											
SECTION C - MILITARY STRENGTH/EXPENSE DATA											
Mil End Str GSF (EOP)											
Mil Man Months GSF											
(Borrowed Mil MM)											
SECTION D - WORKLOAD											
MMY Spted (Avg)											
Pop Svd (N000)											
School Days TDY											
Flying Hours											
STRAF Str (Avg)											
AVG Trainee Load											
AVG Res Student Load											
Post Pop Profile											
Reservists Spted (IDT)											
# End Items Processed											
M/Pieces Processed											
Pop Svd - Resident											
K/Square Feet											
SPECIAL INTEREST ITEMS (LIST ITEMS FROM TRADOC CONTRACT)											
MISC											
KP Contract											
Oblg for BMAR Reduction											
BOQ/BEQ Fees in Spt of AT											
Commercial Trans For IDT											
Affiliation Program											

L 3606 Army-Fort Sill, Okla

SAMPLE

Replaces edition of 10 Sep 74 which is obsolete,

FS Form 3 (Compt) Rev

Example of Preparation of FS Form 113 (Phased Plan of Operating Rescoues).

REPORTING LEVELS
FOR
PHASED PLAN OF OPERATING RESOURCES
(FS Form 113)

<u>Command/ Appropriation</u>	<u>Account</u>	<u>Title</u>	<u>Workload Factor</u>
<u>TRADOC/OMA</u>	200000	General Purpose Forces	None
	728010	Second Destination Transportation	None
	811111	Recruit Training	Avg Tng Load
	811112	Specialized Training (Separate for each school and NCOA)	Avg Res/Stu Load
	811123	ROTC Activities - Support Installation	None
	811125	ROTC Activities - Support Installation	None
	818097.1	Student TDY	School Days TDY
	818097.3	Training Devices and Publication and Films	None
	818097.4	Audio-Visual Services	None
	818097.5	School Troops	None
	818096.Z	Base Operations- \$ not required, only workload required by DPCA	Population Served Post Pop Profile, and Military Man-Years supported
	818096.B	Supply Operations	Population Served
	.C	Maintenance of Materiel	No End Items Processed
	.D	Transportation Services	None
	.D6	Admin Aviation Services (Memo)	Flying Hours
	.E	Laundry & Drycleaning Svcs	M/Pieces Processed
	.F	Army Food Program	None
	.G1	Chaplain Activities	None
	.G2	Command Information Actv	None
	.G3	Recreation Services Prog	None
	.G4	Army Community Services Activities	None
	.G5	Other Personnel Support	None
	.G6	Preservation of Order	None
	.G92	Reenlistment Activities	None
.GV	Base Closure/RIF	None	
.H	Bachelor Housing Furnishings Support	None	
.J	Operation of Utilities	Population Served Resident	

Figure 2. Reporting Levels.

<u>Command/ Appropriation</u>	<u>Account</u>	<u>Title</u>	<u>Workload Factor</u>
TRADOC/OMA	818096.K	Maint and Repair of Real Property	K/Square Feet
	.L	Minor Construction	None
	.M	Other Engineering Support	K/Square Feet
	.N3	Headquarters Commandant	None
	.N5	Joint Family/Bachelor Hsg Actv	None
	.N6	Operation of Bachelor Hsg	None
	.N91	Command and Staff	None
	.N92	Comptroller Activity	None
	.N93	Finance and Accounting	None
	.N94	Adjutant Activity (Includes Printing)	None
	.N95	Other Command Admin and Management Services	
	.P1	Data Processing Activities (OL)	
	.P2	Data Processing Activities	None
	.Q	Commissary Operations	None
	818098.U4G	HQ TRADOC Activities (.012 Limit)	None
	818098.9	Career Interns	None
	871117	General Educational Development Programs	None
	871413	Personnel Support	No. Pers Handled
	951212	Other Headquarters Support (Bicentennial)	None
	951214	Public Affairs	None
TRADOC/FHMA	Only quarterly and annual program columns are required.		
	1910	Operations	None
	1920	Maint of Real Property Fac	None

In addition to above workload factors, the following is required:

a. Special Interest Items identified on the TRADOC Contract are required to reflect the annual program and actual obligations incurred to date.

b. Special Interest Items shown below are required to reflect monthly phasing and actual obligations to date.

KP Contract
 Oblg for BMAR Reduction
 Equipment Modernization
 Unit of Choice/Station of Choice (UOC/SOC)

Figure 2 cont.

c. Utilities data are required to reflect the monthly phasing and actual obligations to date on the format below:

	<u>Total Oblig</u>	<u>Direct Oblig</u>	<u>Workload</u>
Water (K Gallons)			
Sewage (K Gallons)			
Electricity (K KWH)			
Natural Gas (K Cubic Feet)			

<u>Command/ Appropriation</u>	<u>Account</u>	<u>Title</u>	<u>Workload Factor</u>
FORSCOM/OMA	Program 2	General Purpose Forces	STRAF Strength (Avg)
	202620	Europe Reserved Forces*	
	202630	Active Strategic Reserve Forces*	
	202640	Pacific Reserve Forces*	
	202680	Special Mission*	
	208011	JCS Directed Exercises	

*Submit as an addendum on the Initial Plan and Quarterly Update, the six-position AMS account breakout for direct and reimbursable programs. The direct funds breakout is required for the ensuing quarter and annual program. The reimbursement funds breakout is required for the annual program only. For example, the Initial Plan will consist of December and September breakouts of direct program and September breakout of reimbursement program. This data will be used for Distribution of Cost Targets (FS Form 510). Breakout by EOE is not required for addendum accounts.

FORSCOM/OMAR	120000	Mission Forces*	None
	120000	Aviation Program (Memo)	Flying Hours

*Submit as an addendum on the Initial Plan and Quarterly Update, the six-position AMS account breakout for direct program for the ensuing quarter and the annual program by MUSARC. This data will be used for distribution of cost targets (FS Form 510) which will ultimately be furnished the MUSARC's. Breakout by EOE is not required for addendum accounts.

	399940	Other Logistical Support	None
	399950	Communications	None
	399960.Z	Base Operations	

Accounts and workload reported will be same as TRADOC OMA.

Figure 2 cont.

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<u>Command/ Appropriation</u>	<u>Account</u>	<u>Title</u>	<u>Workload Factor</u>
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FORSCOM/OMAR (cont)

In addition to workload factors stated, the following special Interest Items are required to reflect the annual program and actual obligations incurred to date.

- KP Contract
- Oblig for BMAR Reduction
- BOQ/BEQ Fees in Support of Annual Training
- Commercial Transportation for Inactive Duty Training
- Affiliation Program
- Reservists Supported

FORSCOM/ANG (Only quarterly and annual program columns are required)

3713	School Program Training	None
3717	Base Operation for Opening Operating and Closing Costs for ARNG	None

Figure 2 cont.

FY 78					
	SUPPLY DAYS	PAYROLL HOURS	HOLIDAYS (MEMO)	PAYROLL DAYS	TOTAL DAYS
Oct	19	168	2	21	31
Nov	21	176	1	22	30
Dec	21	176	1	22	31
Jan	21	176		22	31
			1		
Jul	20	168	1	21	30
Aug	23	184		23	31
Sep	20	168	1	21	30
TOTAL	251	2,080	9	260	365

FY 77					
	SUPPLY DAYS	PAYROLL HOURS	HOLIDAY (MEMO)	PAYROLL DAYS	TOTAL DAYS
Oct	19	168	2	21	31
Nov	21	176	1	22	30
Dec	22	184	1	23	31
Jan	20	168	1	21	31
Feb	19	160	1	20	28
Mar	23	184		23	31
Apr	21	168		21	30
May	21	176	1	22	31
Jun	22	176		22	30
Jul	20	168	1	21	31
Aug	23	184		23	31
Sep	21	176	1	22	30
TOTAL	252	2,088	9	261	365

Figure 3. Chart of Computation Days.

S A M P L E

SUPPLIES AND EQUIPMENT SCHEDULE					
ACTIVITY	APPROPRIATION	FY	Date Prepared		
Ft Chaffee, AR	512000.20000 Summary	78	28 Sep 76		
		CUMULATIVE \$0 00			
		1st QTR	2d QTR	3d QTR	4th QTR
1. TOTAL SUPPLIES AND EQUIPMENT		547.1			
2. ARMY STOCK FUND Supplies and Equipment		520.1			
MATERIEL CATEGORY/SOURCE					
Supply Division, DIO					
(1) B-2 Ground Forces (DARCOM)		151.6			
E-2 General Supplies (DSA)		30.7			
(3) F-2 Cloth ctiles (DSA)					
(4) G-2 Electr		.7			
H-2 Air Materiel (DARCOM)					
(6) -2 Ground Forces (DSA)		192.9			
(7) K-2 Tactical Vehicle Parts and Materiel		104.9			
(8) L-2 Missile Materiel (DARCOM)					
(9) M-2 Weapons and Parts (DARCOM)					
(10) Q-2 Electronics (DSA)					
(1) R-2 POL (DSA & DARCOM)		9.7			
(1) T-2 Industrial (DSA)		29.6			
Medical-Dental C-4					
DFAE B-9					
3. Other Supplies and Equipment		27.0			
		21.0			
Other (Local Purchase)		6.0			

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Figure 4. Example of Supplies and Equipment Schedules.

S A M P L E

SAMPLE

FY 76 ADVICE OF DISTRIBUTION OF EXPENSE CEILING
ISSUED TO: DFAE **ACTIVITY/AMS:** K 818096.L0000 **CEILING CODE:** KX04
ISSUED BY: COMPTROLLER **CMD CODE:** 57-1082 **CONTROL NO.:** K-1

	ALLOTMENT		AOB		
	TYPE ACTION	INCREASE/DECREASE	FY TD CUMULATIVE	TYPE ACTION INCREASE/DECREASE	ANNUAL CUMULATIVE
1. MPA	AY			AL	
2. OTHER:					
OMA/OMAR-DIR	AR	84,000.00	84,000.00	AE	388,100.00
FUNDED REIMB	AT		5,000.00	AG	5,000.00
AUTO REIMB	AV			AI	38,000.00
CSR DIRECT	AP			A3	
CSR FUND REIMB					
CSR RUTO REIMB					
FHMA	IE			19	
ANG	IE			19	

The ceilings shown above are operating expense ceilings and do not constitute a fund limitation under the provisions of AR 37-20. However, exceeding these expense ceilings may result in an over-obligation which will constitute a violation under the provisions of AR 37-20, Section 3679.

SAMPLE

APPROVAL BY COMPTROLLER: _____ (DATE)	CERTIFICATION BY FAO: _____ (DATE)
---	--

FS-0 v 20 Dec 73 Replaces edition of 22 Ju ch is obsolete. L3372 Army-Fl. SIII, OMA

Figure 5. Example of FS Form 510 (Advice of Distribution of Expense Ceilings).

EARNED REIMBURSEMENTS		Feeder for RCS CSCAA-112(R4)	
		1. CUSTOMER ACCT NO. Corresponds to FS Form 800	
2. THRU Maj Activity Director Comptroller TO	3. FROM Activity Director and Activity Code	4. DATE	
5. Reimbursable costs have been earned in the amount of \$ (Reflect dollars and cents) resulting from: (Brief Description of work performed) (Credit will be indicated by brackets (amount)).			
6. Activity to be billed (Complete billing address AR 37-102-1)		7. Accounting Classification to be billed Obtained from applicable order (i.e., DA Form 2544)	
8. Source Code (Number from which reimbursement will be received (AR 37-100)		9. Type <u>Comptroller</u> Action <u>USE</u>	
10. Accounting classification to be reimbursed Applicable accounting classification of performing activity - Include actual EOE.			
11. Applicable APC to be reimbursed	12. \$ Amount	13. Element of Expense	
	Reflect dollar and cents. (Credit amounts will be in brackets.)	SEE AR 37-100	
14. Typed Name, Grade & Title Responsible Officer		Signature	

SAMPLE

SAMPLE

USAFACFS Memo 11-2

Estimated	ESTIMATED REIMBURSABLE ORDERS FY___				Feeder for RCS CSCAA-112(R4)
Firm					
1. THRU Applicable Directorates and Comptroller TO Finance and Accounting Division		2. FROM Activity and Activity Director Code		3. CUSTOMER ACCT NO. Initially established by Comptroller	
				4. CHANGE NO. Completed by office	
5.	(a) 1st Qtr Est	(b) 2d Qtr Est	(c) 3d Qtr Est	(d) 4th Qtr Est	
TOTAL AMOUNT					
6. ACCOUNTING CLASSIFICATION TO BE BILLED Will be obtained from the firm order cited by the installation/ accounting requesting service, i.e., DA Form 2544, DD Form 1144, message, letter or project order.					
7. AUTHORITY/INTRA-ARMY ORDER,ETC. Order number, installation and date of applicable DA Form 2544, DD Form 1144, etc. Authority is not necessary where it is customary and justifiable to provide service without the use of a specific order.					
8. REMARKS (Description of Services - Customer Name) Describe actual service, work performed, or services rendered and include the customer name.			9. (a) TYPE	(b) ACTION	(c) CODE
<div style="font-size: 36px; font-weight: bold; margin-bottom: 10px;">SAMPLE</div> Automatic Funded:			A	5	
Automatic Funded:			A	4	
10. SOURCE CODE: See AR 37-100			11. AMS: See AR 37-100-XX		
12. APPROPRIATION TO BE REIMBURSED: Applicable accounting classification of performing activity. Only EOE 1010 will be used.					
13. TYPED NAME & TITLE: John Doe, Budget Analyst		SIGNATURE:		DATE 28 Sep 76	

28 Sep 76

Figure 7 Example of Estimated Reimbursable Orders

28 Sep 76

USAFACFS Memo 11-2

(ATZR-CMPB)

FOR THE COMMANDER:

OFFICIAL:

CLAYTON L. MORAN
Colonel, GS
Chief of Staff



GARY/L. COLE
CPT, AGC
Assistant Adjutant General

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