

# UFM Uniform Funding & Management

*Providing Best Value in Support Services for MWR*

## Army Implementation Guidance

# Uniform Funding and Management (UFM)

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The merging of appropriated funds (APF) and nonappropriated funds (NAF) for the purpose of providing MWR support services under a single set of rules and procedures in order to facilitate:

- The procurement of property and services for MWR.
- The management of employees used to carry out the programs.

UFM is the application of this concept on an Army-wide scale

# Notes

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# Contents

<b>Introduction</b>	<b>6</b>
<b>General</b>	<b>8</b>
<b>Financial Management/ Manpower Tracking</b>	<b>12</b>
<b>Procurement/ Contracting</b>	<b>24</b>
<b>Human Resources</b>	<b>28</b>
<b>UFM Marketing Communications Plan</b>	<b>40</b>
<b>UFM and Other Army Initiatives</b>	<b>42</b>
<b>Unique UFM Guidance for European Region</b>	<b>44</b>
<b>Unique UFM Guidance for Korean Region</b>	<b>46</b>
<b>Unique UFM Guidance for Japan Region</b>	<b>48</b>
<b>Regional Guide and Checklist</b>	<b>50</b>
<b>Evaluation Criteria</b>	<b>52</b>
<b>Timeline</b>	<b>56</b>

# Contents

<b>Appendices</b>	
Appendix A: UFM Pilot Site Locations	58
Appendix B: UFM Team Points of Contact	60
Appendix C: Section 323 of the Bob Stump National Defense Authorization Act for FY 03	62
Appendix D: Policy Clarification on APF Authorizations	64
Appendix E: General Information Paper	68
Appendix F: Sample Army UFM Programming/ Budgeting Information	70
Appendix G: Sample UFM Budget Schedules	90
Appendix H: Sample UFM Regional Budget Summary	94
Appendix I: Sample Central Army MOA	96
Appendix J: Sample Local Garrison MOA	104
Appendix K: Sample UFM Miscellaneous Obligation Document (MOD)	108
Appendix L: Sample UFM Standard Form (SF) 1034	110
Appendix M: Draft DFAS NAF GLAC Changes	114
Appendix N: IMETS Overview	116
Appendix O: IMETS Detailed Briefing	120
Appendix P: UFM Procurement/ Contracting Guidance	122
Appendix Q: UFM Employee Information Guide	126
Appendix R: UFM Marketing Communications Supporting Plan Group I Supporting Plan Group II Supporting Plan Group III	148
Appendix S: Sample Employee Survey	154
Appendix T: Regional Guide and Checklist	158
Appendix U: Frequently Asked Questions	166
Appendix V: Uniform Resource Demonstration Report to Congress - Executive Summary and Measures of Success	172
Appendix W: Abbreviations and Definitions	182



Thomas J.P. Jones Child Development Center,  
White Sands Missile Range, NM  
- Photo courtesy of the DCA Office, WSMR



Gerscht Physical Fitness Center  
Fort Campbell, KY  
- Photo courtesy of the MWR Department at Ft Campbell, KY

# Introduction



## Introduction to UFM

# Introduction - Army Implementation Instructions

## Introduction

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Uniform Funding and Management is the merging of appropriated funds (APF) with nonappropriated funds (NAF) for the purpose of providing MWR services using NAF rules and procedures. The practice of UFM results in no increase or decrease to the funding of Morale, Welfare and Recreation (MWR).

The process is authorized under the provisions of the Bob Stump Fiscal Year 2003 National Defense Authorization Act. It is limited to military MWR as defined by the Department of Defense. Other Well-Being Programs, such as Army Community Service, may not currently benefit from UFM.

With the exception of the United States Military Academy (USMA) cadet activities, Army Supplemental Mission NAFIs may not use UFM. The USMA cadet athletic and recreational extracurricular programs may operate under UFM in accordance with Section 544 of the Ronald W. Reagan National Defense Authorization Act of Fiscal Year 2005.

For the Army, UFM is focused on the direct APF support the Government provides for MWR (primarily Management Decision Packages (MDEP) QDPC, QCCS, and QYDP). Other support, termed indirect, is to continue to be provided with no change to the accounting and reporting procedures. Examples

include utilities, structural repair and maintenance, and fire, health and safety support.

At the direction of the Army MWR Board of Directors, the U.S. Army Community and Family Support Center (CFSC) is tasked to develop the Army's implementation instructions for UFM. The Board of Directors also directed that Pilot Sites be established as a precursor to Army-wide implementation, Appendix A.

To develop a fully coordinated plan, functional teams comprised of subject matter experts from the Installation Management Agency (IMA), CFSC, the Defense Finance and Accounting Service (DFAS), and the Army Staff were established to address the key functions of the process; financial management, procurement/contracting, and human resources.

This document is the result of the pilot site experience and provides the Army-wide guidance for implementing UFM. The Appendices include reference material, policy clarification on APF authorizations, and sample UFM documents. This instruction may be modified or supplemented only with the concurrence of the CFSC Financial Management Directorate (CFSC-FM).

# General Information



## Army Implementation Instructions for Uniform Funding and Management (UFM)



# General Information - Army Implementation Instructions

## Background

Uniform Funding and Management is not new to the Department of Defense. It was first demonstrated at six DOD sites during fiscal years 1997-1998 under Section 335 of the 1996 National Defense Authorization Act.

The objective of the demonstration was to determine if UFM facilitated the procurement of property and services for MWR and the management of employees used to carry out the program. The DOD focus, therefore, was to determine if UFM would result in improved MWR services as gauged by:

- Best value in products and employees.
- More timely purchases and hiring.
- Simpler and easier procurement and personnel processes.

Concurrently, UFM must provide for a clear audit trail on the sources and uses of funds and demonstrate that sufficient internal controls are in place to safeguard resources.

The Assistant Secretary of Defense (Force Management Policy) (ASD (FMP)) issued implementing instructions to the Services on 30 May 1996. This package included:

- Criteria for nominating test sites.
- Rules for conducting procurement, personnel, and financial actions under the project.
- Reporting and oversight procedures.
- Milestones for project completion.

The instructions were later amended to provide specific measures of success for the demonstration. A customer survey was also developed to support the evaluation criteria.

For evaluation and oversight, the ASD (FMP) directed the establishment of five working groups consisting of the Office of the Secretary of Defense (OSD) and Service Representatives. These groups and their chairs were Finance-Army, Procurement-Marine Corps, Child Care-Air Force, MWR Program Operations-Navy, and Personnel-Office of the Deputy Assistant Secretary of Defense (Civilian Personnel Policy). Each group was assigned a

specific responsibility for test analysis, control, and reporting to ASD (FMP). In addition, audit efforts were coordinated by the DOD Inspector General, and a Service audit working group was led by the Army Audit Agency.

At the conclusion of the test, a report was prepared for the ASD (FMP). The report which was fully coordinated with the Services, concluded that the process yielded overall positive results to the MWR program. In December 1999, the report was forwarded to Congress detailing the results of the demonstration. Included was an assessment by the Service audit agencies, headed by the staff of the DOD Inspector General, that appropriate management controls were in place to assure the safeguarding of resources.

Authority to conduct UFM is now contained in Section 323: Uniform Funding and Management of Morale, Welfare and Recreation Programs, of the "Bob Stump" National Defense Authorization Act for Fiscal Year 2003. The DOD implementing guidance is found in Change 1, DOD Instruction 1015.15, "Procedures for Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources."

For the Military Academy's cadet athletic and recreational extracurricular programs, authority to operate under UFM is found in Section 544 of the Ronald W. Reagan National Defense Authorization Act for Fiscal Year 2005.

The Army's implementing plan for UFM called for the establishment of selected Pilot Sites where APF to NAF transfer procedures and manpower tracking methodologies may be tested and evaluated. The results were then applied to the Army-wide guidance.

The current schedule allows for a one-year CONUS pilot phase, followed by implementation throughout the United States. Concurrent with the U.S. implementation, overseas regions would operate pilot sites for one year and then follow with the remaining locations.

## Features of the Legislation

### Authority for UFM

Under regulations prescribed by the Secretary of Defense, funds appropriated to DOD and available for MWR:

- May be treated as NAF and expended in accordance with laws and regulations applicable to NAF.
  - APF shall be considered NAF for all purposes and remain available until expended.

### Conditions on Availability

The UFM process will only be utilized for MWR programs authorized to receive APF support and only in amounts and for the purpose the MWR program is authorized to receive the funds.

# General Information - Army Implementation Instructions

## Conversion of Employment Positions

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The Secretary of Defense may identify MWR positions whose status may be converted from APF to NAF.

- An employee may consent to conversion.
- An employee who does not consent to conversion may not be removed from the position because of failure to provide consent.
- Conversion shall be without break in service.

- Conversion shall not entitle an employee to severance pay, back pay, or separation pay under subchapter IX of Chapter 55 of Title 5.

- Conversion shall not be considered an involuntary separation or other adverse personnel action entitling an employee to any right or benefit under title or any other provision of law or regulation.

## Interpretation of the Law

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The Deputy Assistant Secretary of the Army (Financial Operations), in coordination with the Army General Counsel and Under Secretary of Defense (Comptroller), has interpreted the public law:

- To allow for the immediate obligation, accrual, expense and disbursement of APF prior to goods or services being acquired by the NAF Instrumentality (NAFI) supporting the eligible programs.

- To allow for the transfer of APF to NAF to be based on an established memorandum of agreement (MOA) between NAF instrumentalities and Army resource managers.

The Defense Finance and Accounting Service (DFAS-IN) acknowledges the interpretation and is responsible for working with IMA and CFSC on detailed instructions.

## Basic Steps of UFM

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UFM Involves:

- Preparation of a MOA between the APF resource manager and MWR manager outlining the APF authorized MWR service to be performed by the NAFI location, the APF funding, and the up-front payment schedule.

- The MOA serves as the basis for creating the APF obligation and forwarding the money to the NAFI.

- MWR management employs NAF rules and procedures in execution of the services authorized APF and funded via the MOA.

- Expenditures authorized APF and paid in accordance with the UFM process are recorded in a specially coded departments on the NAF financial statement.

- At year-end, the MWR expenses authorized APF must equal or exceed the UFM income. Any recorded expenses excess to the amount of APF provided as a result of the MOA are termed APF shortfall.

## Morale, Welfare and Recreation Utilization, Support and Accountability (MWR USA)

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The predecessor to UFM is a procedure titled MWR USA. Initiated by DOD in July 1997, MWR USA laid the foundation for the development of UFM.

Under the MWR USA, NAFIs perform MWR services authorized APF support on behalf of the Government and are then compensated for it. The means to achieve this transaction is a MOA between the APF RM and the NAF fund manager.

The differences between UFM and MWR USA include:

- UFM APF dollars are transferred to the NAFI up-front. Under MWR USA, payment is made after

expenses are incurred by the NAF and billed to the Government.

- UFM is based on a single system of procedures as practical as can be achieved. MWR USA continues dual APF/NAF financial, procurement, and human resource systems.

As Army garrisons implement UFM, the process of MWR USA will be curtailed in the Army. Exceptions are noted in the financial management section.

# General Information - Army Implementation Instructions

## Scope

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This guidance applies to all individuals and organizations with responsibilities for implementing UFM as identified herein. It applies to Army Morale, Welfare and Recreation (MWR) activities at the designated Pilot Sites. It does not apply to Army Lodging, Civilian Welfare Funds and Post Restaurant

activities, and Supplemental Mission activities (except USMA cadet activities), or to programs often managed at garrison level by Directors, Community Activities (DCAs) such as Army Community Service, Army Substance Abuse Program and other similar programs that are outside the definition of MWR.

## Responsibilities

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Under UFM, the following responsibilities are identified:

U.S. Army Community & Family Support Center (CFSC) responsibilities include:

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- Development and coordination of the implementation Plan.
- Oversight of Army Implementation.
- Reporting to the ACSIM and the MWR Board of Directors the results of implementation.

- Specific CFSC office responsibilities include:

- Chief Financial Management Officer is the project sponsor.
- CFSC-MS is POC for the Center's Pilot Site.
- CFSC-FM is responsible for the UFM Financial/Manpower Management Team and project management.
- CFSC-HR is responsible for the UFM Human Resource Team.
- CFSC-NC is responsible for the UFM Procurement/Contracting Team.
- CFSC-FM is responsible for maintaining the marketing communications plan.

Installation Management Agency (IMA) responsibilities include:

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- Executing UFM at IMA garrisons and locations.
- Determining the levels of APF to be transferred to the IMA garrisons.
- Assisting in evaluating UFM implementation results.

- Specific IMA office responsibilities include:

- SFIM-OP-R serves as the IMA central point of contact for UFM.
- SFIM-RM is responsible for managing all IMA resource and manpower actions.
- SFIM-HR is responsible for managing all IMA human resource actions related to UFM.
- SFIM-OP is liaison with the UFM team for all IMA procurement actions.
- Host IMA regional offices and MWR fund managers are responsible for executing the UFM plan relative to their NAF locations.
- IMA commanders, MWR Directors and MWR managers are responsible for direct management of UFM.

Army Audit Agency (AAA)

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The AAA assists CFSC and IMA in the gathering of information supporting the evaluation criteria for the Pilot Site execution of UFM. The AAA also assists in the analyses of data and team recommendations for appropriate action.

Assistant Secretary of the Army (Financial Management) (ASA (FM)) and Assistant Secretary of the Army (Manpower & Reserve Affairs) (ASA (M&RA))

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The ASA (FM) and ASA (M&RA) are currently represented by Ms. Sharon Weinhold and Ms. Linda Sims who serve as advisors to the UFM project teams.

Defense Finance and Accounting Service (DFAS)

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DFAS provides accounting policy for MWR programs.

***This list is not all inclusive. Refer to succeeding chapters for additional organization responsibilities.***

# Financial Management/Manpower Tracking



## Implementation Guidance for Financial Management/ Manpower Tracking

# Financial Management/Manpower Tracking

## Overview

This section provides financial and manpower management guidance for the implementation of UFM. It addresses programming/budgeting, transfer of APF to NAF, accounting and reporting, and MWR manpower tracking. Additionally, a checklist is provided under the Regional Guidance checklist section to assist locations in preparing for implementation.

Under UFM, IMA HQ and CFSC will conduct a centralized process for transferring APF to NAF sites. A single Memorandum of Agreement (MOA) will be established between the IMA RM and the Fund Manager, Army Banking and Investment Fund (ABIF), on behalf of the IMA garrisons/locations. The ABIF will serve as the conduit for transferring funds from the Government to the Regional MWR funds which support the locations.

The MOA will:

- Recognize the annual funding targets for each site by MDEP.

- Identify the level of service to be provided by the site as a result of the funding.
- Provide amounts and frequency of transfers.
- Address specific agreements regarding NAF used in lieu of APF.
- Provide instructions in the event of a continuing resolution authority (CRA).

The dollar value of on-board GS MWR personnel will also be included in the MOA and the APF to NAF transfers. An automatic reimbursement process has been established to ensure employees are paid and the NAF Site is appropriately billed. Detailed instructions for this aspect of the program are located in the Accounting and Reporting part of this section.

Subject to the execution of the MOA, the financial and manpower components of UFM will be administered in accordance with the following guidance.



Auto Craft Center, White Sands Missile Range, NM  
- Photo courtesy of MWR Department, WSMR, NM



Family Members enjoy a dip in the pool at Fort Campbell, KY

A variety of swimming opportunities are available on Fort Campbell at the indoor and several outdoor facilities available. The Aquatics section oversees the use and operation of all Fort Campbell pools.

- Photo Courtesy of the MWR Department, Fort Campbell, KY

# Financial Management/Manpower Tracking

## Programming/Budgeting

Uniform Funding and Management will become an integral component to the development of the NAF budget. It is this element of UFM that produces the financial plan detailing the levels of MWR service the Site will provide based on the Government's level of funding. It is the conduit for communicating key information regarding the site's ability to execute Army MWR priorities. It also reinforces the HQDA/garrison reconciliation of Army validated unfunded requirements. Ultimately, the information derived from the budget will be used as supporting documentation for the UFM MOA between the Government and the NAFI.

Procedures for the NAF budget under UFM will be similar to those established for the MWR USA process with the exceptions of:

- The operating budget will identify the IMA UFM and local UFM income using the separate payroll and non-payroll GLACs.
- The operating budget will reflect projected costs for reimbursable GS labor.
- The cash budget will reflect increases in cash based on the expected dates of the receipt of the actual UFM funds along with similar increase in liabilities to reflect the unearned UFM income. Decreases to cash will be reflected as UFM income is earned, along with similar decreases to unearned UFM income.

### Instructions for preparing UFM Schedules

Instructions for preparing the UFM schedules address the overall process, Garrison responsibilities, and specific actions directed to the Regions.

Procedures:

- April – June 2005.
  - Army NAF Budget Letter of Instructions published.
  - Based on UFM workshop guidance and annual Budget LOI, Garrisons begin developing NAF budgets and UFM schedules.
- June 2005. Based on ACSIM and IMA RM guidance, CFSC-FM transmits to Regions (via email with spreadsheet attachments):
  - Army MWR priorities.
  - Army Validated Requirements.
  - Unfinanced Requirements.
  - Garrison shares of MDEP requirements and funding targets.
- June – July 2005. Regions and Garrisons assess information and update budgets and UFM schedules focusing on levels of service to be provided.
- 15 July 2005. Garrison approved budgets are submitted to Region for review and approval.

- 1 September 2005. IAW Budget LOI, IMA Regions submit MWR NAF Region budget packages, schedules, and checklist certifications simultaneously to IMA and CFSC. The packages will be reviewed by CFSC in coordination with HQ IMA prior to CFSC final financial approval.

- 20 September 2005. CFSC completes review, approves budgets, and prepares and coordinates MOA.

- 30 September 2005. MOA is presented to CFSC and IMA leadership for approval and signature.

In the event funding targets are adjusted subsequent to the signing of the MOA (currently scheduled for September 2005), CFSC will work with the Garrisons and host Regions to provide adjusted levels of service for an amended MOA.

Under UFM, there are monetary limitations set on the use of NAF for APF authorized MWR requirements. Notwithstanding new initiatives directed by the Army and adjustments for inflation, a FY 06 Funding Target:

- Below the FY 05 current level of operation will result in an adjustment to level of APF services provided so as not to create additional APF shortfall above the FY 05 level.
- Equal to the Region's share of the Army's validated MWR requirements will result in the elimination of APF shortfall for that year.
- Equal to the FY 05 current level of operation will result in no increases to the APF shortfall from the FY 05 level.

IMA Regions and Garrisons will incorporate this information into the development of the annual NAF budget using schedules at Appendices F through H.

### UFM Budget Schedules

### MDEP Execution History.

This information is to be provided by the Garrison. The execution data is by MDEP, however, if execution by program element results in a significant variance, provide detailed information explaining cause.

The shortfall data must reconcile to the NFS financial statements to include GLAC (8). It is the Site's responsibility to align program codes (including R codes) to the appropriate MDEP. For FY 05, use an estimate based on year-to-date actual results and an assessment of any known budget adjustments for the remainder of the year. Those columns will be amended upon completion of the fiscal year.

# Financial Management/Manpower Tracking

## FY 05 Funding Profile as of TBD.

- Garrisons provide information received from Region.
- "As of" Date is very important to track.
- Garrison data rolls to Region summary (see Appendix G).
- The Region MWR office is included in the Region summary.

## Level of Service Funding Targets will Provide.

- Garrisons annotate ISR Part III level, Baseline Standard Assessment (Green, Amber, Red) and CLS status.
- Regions provide summary in narrative format (see Appendix G).
- CFSC includes Region summaries in supporting documentation to MOA.

## FY 05 APF/NAF Transfer Schedule.

- Represents Garrison's cash flow requirements for UFM quarterly transfers.
- Total must equal funding target by MDEP and grand total.
- Garrison data rolls to Region summary (see Appendix G).
- Region MWR office is included in Region Summary.

## Part 2. Continuing Resolution Authority (CRA) Supporting Information.

- In event of CRA, this schedule represents "must fund" bills.
- Garrison data rolls to Region Summary (see Appendix G).
- Region MWR office is included in Region Summary.

## Transfer of APF to NAF

To facilitate, standardize, and streamline the transfer of funds for the Garrisons, a centralized mechanism has been established at the IMA HQ. The Army Banking and Investment Fund (ABIF) will be used as the conduit for transferring funds. The amounts and frequency will be based on a signed MOA between the IMA RM and the Fund Manager, ABIF, Appendix I (see subsection in Program/Budgeting for details).

- Represents Garrison's cash flow requirements for UFM quarterly transfers.
- Total must equal funding target by MDEP and grand total.
- Garrison data rolls to Region summary (see Appendix G).
- Region MWR office is included in Region Summary.



Alan A. Nord Youth Services Center, White Sands Missile Range, NM

Youth Services offers activities for youth 6th through 12th grade. The Youth Services Center facilities include a gymnasium, racquet ball court, sports complex, game room, snack bar lounges, multi-purpose rooms, art room, media centers, Teen Patio, and the Technology Center.

- Photo courtesy of the DCA Office at WSMR

# Financial Management/Manpower Tracking

## Accounting and Reporting

This section addresses the appropriated and nonappropriated fund accounting and reporting instructions relative to the implementation of UFM at the Garrisons.

Garrisons may develop local MOAs in order to address unfinanced requirements and administer unprogrammed funds. The same steps will be employed locally as are used for central transfer of funds. Garrison RM and location MWR manager sign the MOA.

Features of the Memorandum of Agreement (MOA) (see Appendix I and J).

- Establishes the basis for the Government's up-front transfer of APF to NAF.
- Based on Government funding targets, approved NAF budgets, identified levels of service to be provided.
- Presents cash flow transfer schedules and "must fund" bills under CRA conditions.
- Contains special instructions regarding limitations set in the use of NAF to APF authorized MWR requirements.
- Notwithstanding new initiatives directed by the Army and adjustments for inflation, a FY 06 Funding Target:
  - Equal to the Region's share of the Army's validated MWR requirements will result in the elimination of APF shortfall for that year.
  - Equal to the FY 05 current level of operation will result in no increase to the APF shortfall from the FY 05 level.
    - Below the FY 05 current level of operation will result in an adjustment to level of APF services provided so as not to create additional APF shortfall above the FY 05 level.
    - Above the FY 05 current level of operation will result in a dollar for dollar reduction of the APF shortfall.

Procedures.

Central MOA is approved and signed.

IMA HQ RM budget analyst for MWR prepares Miscellaneous Obligation Document (MOD), DD Form 2406, for each of the MDEP's first transfer, subject to CRA instructions (see Appendix G).

IMA emails MODs to CFSC-FM.

CFSC-FM analyst prepares SF 1034 for amount of MOD and submits to the IMA RM for approval, certification, and submission to DFAS field site that supports IMA HQ. SF 1034 provides location and MDEP details (see Appendix L).

DFAS Field Site electronically transfers funds to ABIF.

ABIF transfers funds through Garrison bank accounts to Region accounts.

CFSC-FM notifies Region and applicable NAF accounting office of funds transferred for each MDEP by Garrison.

DFAS, NAF Financial Services, or applicable NAF accounting office, begins accounting for total transfer.

Process repeats as dollars become available under CRA conditions, process is repeated quarterly.

Local MOA execution follows same steps as above except Garrison RM, DMWR, FMD, and DFAS field site that supports Garrison are used. Local FMD is responsible for informing Region office and applicable NAF accounting office of funds transferred by MDEP.

For the NAF location executing the local MOA, Tax ID number, DUNS number, and CAGE Code must be identified on the SF 1034 to ensure a successful electronic transfer. (Electronic transfer is not required, but recommended).

Obtaining a CAGE Code. (Make sure you need one. Check with Garrison RM first).

- Know your DUNS number.
- Call Dun & Bradstreet at 866-705-5711 if you do not have a DUNS number. The process takes about 10 minutes and it is free of charge.
- Go to Central Contractor Registration's (CCR) homepage at <http://www.ccr.gov>.
- Click on "Start New Registration."

# Financial Management/Manpower Tracker

- When prompted, enter your DUNS number. Click submit.

- Provide all mandatory information and any applicable optional information. Mandatory information is marked in green with an \* next to them.

- Click Validate/Save when finished entering all your information on each page.

- Your registration should become active within 24 hours of completion. Upon activation in CCR you will be assigned a CAGE Code.

## APF Accounting

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Under UFM, the Government's accounting transactions for MWR MDEPs are completed with the periodic transfer of APF to NAF.

Indirect APF support (i.e., utilities, SRM, communications) is to continue to be provided with no change to the APF accounting and reporting procedures.

AMSCOs and Element of Resource (EOR) to be used by the Government:

- QDPC – MDEP 96.LJ Community Support.
- QCCS – MDEP 19.25 Child Development (CCS/CYS Base).
- QYDP – MDEP 19.33 Youth/Child Services (YS/CYS Base).
- Other – Use MDEP MWR Program Element (i.e., QMIS).
- EOR – 25FC UFM Transfer.

Under UFM, the dollar value of on-board GS MWR personnel are included in the MOA and APF to NAF transfers.

An automatic reimbursement process will be established to ensure employees are paid and the NAF location is appropriately billed.

Steps:

- The installation FMD issues a Military Interdepartmental Purchase Request, DD Form 448, to the local budget office that is responsible for oversight of the MWR APF dollars to pay GS/WG payroll for the fiscal year.

- A DD Form 448-2 Acceptance MIPR is prepared by the local budget office that has responsibility for the MWR APF dollars.

- Once the initial MIPR is accepted a request is sent to the DRM office to request a customer number that will be associated with the MIPR. DFAS Field Site issues form that is required to be used.

- The DRM assigns a customer number and notifies FMD budget analyst. Customer number must be established as a FAC 8 customer as it is 100% reimbursable. This precludes having to do manual earnings calculation. At year-end, the orders will need to be adjusted to the obligations in STANFINS, SOMARDS, etc., as the customer number is not closed out until all of the pay has been obligated for that fiscal year.

- IMA Online can be used to establish Customer Numbers for FAC8 APCs. This is at the discretion of each Garrison.

- If the AMS related to the MIPR has multiple program directors (PD), a customer number must be established for each PD.

- The pay will be obligated to the FAC 8 Accounting Processing Codes (APCs) assigned to each MWR GS/WG employee which causes the APF accounting system to process/create the earnings to the customer number. At month end, the DFAS Field Site initiates the billing cycle to create an invoice. This automatic billing process will only occur if the APC's are set up as FAC 8, which precludes the need for a manual billing. This invoice, Voucher for Transfer Between Appropriations and/or Funds, DA Form 4445-R, is sent to the billing address provided on the Appropriated Reimbursement Order Document which should be the address of the FMD office. It is sent to the FMD where it is verified against the internal pay records that are kept each pay period. If correct, it is signed by the Fund Administrator and sent on a payable TL to applicable NAF accounting office for payment against the accrued payable account.

- Once the DD Form 448-2 is accepted and the customer number is assigned, the budget analyst for the APF would prepare an Appropriated Reimbursement Order Document, which is a local form. This form provides the APC, customer number and dollar amount of the MIPR. The Appropriated Reimbursement Order Document is prepared each time the MIPR is changed to increase/decrease the amount of funding. The YTD figure on the Appropriated Reimbursement Order Document should always balance to the total funding on the MIPR.

- Each time an Appropriated Reimbursement Order Document is prepared the accounting information is input into STANFINS, SOMARDS, etc., by the budget analyst. A copy of the DD Form 448,

# Financial Management/Manpower Tracking

DD Form 448-2 and Appropriated Reimbursement Order Document is faxed to the DFAS Field Site Accounting Section. (Confirmation will need to be made with the other DFAS Field Sites to ensure they allow the faxing of the above documents.)

## NAF Accounting

Upon notification of UFM transfer to NAF bank account, the servicing accounting office will record the receipt as cash with a contra entry to general ledger account code (GLAC) 264 Unearned Income – IMA UFM. Receipt of UFM funds from local agreements will be recorded as cash with contra entry to GLAC 265 Unearned Income – Local MOA - UFM.

As personnel costs are incurred for reimbursable UFM employees, they will be reported using the normal GLACs currently in use for NAF personnel costs within one of the following four department codes:

Code	DESCRIPTION
GF	APF Support – Expanded Operations
GH	APF Support – Security
GJ	APF Support – Emergency Essential Civilian
GL	APF Support – Normal Operations

As these costs are recognized, an equal amount of income is to be transferred from the applicable unearned income account to GLAC 508 (UFM Income – IMA – Payroll) or GLAC 561 (UFM Income – Local MOA – Payroll), as applicable. Note all NAF costs for UFM reimbursable payroll accounts are to be recorded under one of the above department codes, regardless of whether there are funds remaining in GLAC 264 (Unearned Income – IMA – UFM) or GLAC 265 (Unearned Income – Local MOA – UFM).

The NAF cost associated with repayment to the government for APF/GS personnel is to be recorded under one of the four department codes listed above, using GLAC 649 (APF Reimbursed Payroll) with a contra entry to GLAC 249 (APF Reimbursed Payroll Payable). Simultaneously with this entry, funds are to be transferred from GLAC 264 (Unearned Income – IMA – UFM) or GLAC 265 (Unearned Income – IMA – Non-payroll) or GLAC 562 (UFM Income – Local MOA – Non-payroll), as applicable. Note that NAF uses an accrual system for accounting so this reimbursable cost must be accrued and accounted for in the period the labor is performed.

All other NAF expenditures for items authorized APF, (see chart above for accounting treatment items which meet the NAF capitalization criteria) are to be

reported using the normal NAF GLACs within one of the four department codes shown above. As these costs are recognized, an equal amount of income is to be transferred from the applicable unearned income account to GLAC 526 (UFM Income – IMA – Non-Payroll) or GLAC 562 (UFM Income – Local MOA – Non-payroll). Note all NAF costs for UFM reimbursable non-payroll expenses are to be recorded under one of the department codes above, regardless of whether there are funds remaining in GLAC 264 (Unearned Income – IMA – UFM) or GLAC 265 (Unearned Income – Local MOA – UFM).

Any NAF capital expenditure which is authorized APF will be recorded using one of the following methods:

1. If funded through either IMA UFM or local UFM, it is to be recorded under one of the four department codes listed under GLAC 742 (Furniture and Equipment Expense) and an equal amount of income is to be transferred from GLAC 264 (Unearned Income – IMA – UFM) or GLAC 265 (Unearned Income – Local MOA – UFM) to GLAC 526 (UFM Income – IMA – Non-payroll) or GLAC 562 (UFM Income – Local MOA – Non-payroll), as applicable. Any property purchased in this method must be recorded on the NAF sensitive item inventory and insured as applicable. It must be disposed of IAW Army Regulation 215-1 and any funds received from the disposal should be recorded using GLAC 803 (Gain on Disposal of Other Fund-Owned Property) within the department/program code it was initially recorded as an expense. Should it occur that the recording of this income would cause the department to reflect a net income before depreciation (NIBD) greater than zero, then these funds must be recorded in the following order so this situation would not occur:

- Under a different APF authorization department (GF/GH/GJ/GL) within the original program code where the expense was recorded.

- Under an APF authorized department (GF/GH/GJ/GL) within another program code which is reporting a net loss before depreciation greater than the funds received in association with the disposal.

2. If insufficient funds are available within GLAC 264 (Unearned Income – IMA – UFM) or GLAC 265 (Unearned Income – Local MOA – UFM) to cover the entire capital expenditure, it must be recorded using GLAC 181 (APF Authorized Fixed Assets).

# Financial Management/Manpower Tracking

At the beginning of September of each fiscal year, the garrison FM in concert with IMA Region FM and the servicing accounting office, must review the balance in GLAC 264 (Unearned Income – IMA – UFM) to determine if the funds will be exhausted prior to the end of the fiscal year. Any funds which may remain at the end of the fiscal year may remain with the garrison or re-directed by the IMA Region. Should funds be re-directed, request this headquarters be notified in order to enable the re-direction.

If funds are allowed to remain within the Garrison, there should be no shortfall reported. However, in certain circumstances this may legitimately occur with a Garrison reporting a balance in the unearned income accounts and a balance or no balance in the shortfall accounts. In this instance, the Garrison should be prepared to provide explanations for this occurrence.

In UFM reporting, as in all NAF reporting, it is incumbent upon the Garrison FM to ensure all documents provided to the servicing accounting office clearly identify the Garrison Standard NAFI Number (SNN), program code, location code, department

code, and GLAC. Care must be taken to ensure that all UFM transactions are properly identified to either the IMA Central or local agreements.

## Reporting

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The MWR reporting requirements are identified in Change 1, DODI 1015.15, "Procedures for Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources."

Under UFM, the NAF financial statement produced for each garrison will be used by CFSC to meet a major portion of the DODI's requirements. The garrisons are still required, however, to report indirect APF support for MWR in accordance with AR 215-1.

Civilian strength data will be retrieved from the manpower tracking tool, Information Management Enterprise Tracking System (IMETS). Military working in MWR, however, must be reported separately by the garrison to CFSC (CFSC-FM-M).

## Manpower Tracking

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This section focuses on the manpower tracking tools that were tested during the initial phases of UFM implementation. The objective is to develop a means of maintaining a clear audit trail on the status of MWR employees and assist in providing visibility in the development of civilian affordability analyses used to support Army programming and budgeting decisions.

For the purpose of UFM, the sites will maintain manpower data on the Information Management Tracking System (IMETS). This tool, developed by IMA, Europe has the ability to accomplish many MWR management tasks. The UFM focus will be on the manpower module. The IMETS is a multi-tiered, web-based bridge for gathering personnel information from existing systems and databases. See Appendix N and O for further information.

### Guidance

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The IMA HQ RM will:

- Incorporate IMETS into IMA online as a sub-module.
- Assign a single office at each garrison as the lead for maintaining IMETS.
- Assign access authority for each site.
- Assist in evaluating merits of tracking tool.

CFSC will:

- Administer and maintain the IMETS as part of the MWR MIS inventory.
- Provide on-site training and assistance for each Pilot Site.
- Assist in evaluation of the IMETS.

The Garrisons will be responsible for updating IMETS prior to the 1 October implementation data. This requires the site's manpower and DCA staffs to reconcile and update IMETS to the civilian personnel databases, payroll systems, and Garrison's Table of Distribution and Allowances (TDA). This also requires the updating of the UFM Human Resources datacall which provides detailed information on the APF/NAF authorized status of each MWR position.

# Financial Management/Manpower Tracking

## Tracking

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With the implementation of UFM, all conversions of APF personnel/positions to NAF (UFM authorized) must track to the originating APF position. Pending Publication of C-Type and Remark Codes for Army use, the following interim procedures will be used at Pilot Sites. The manpower office will annotate the conversion on the TDA as follows:

- Authorization converted to NAF under UFM
  - Child Care - CW
  - Youth Services - AW
  - Other MWR - KO.

These annotations will remain visible on the TDA in the remarks section. The Pilot Sites may not use the former authorization for other purposes unless approved by HQ IMA RM. Separate HQ IMA guidance will be provided for use of new codes and instructions relative for Schedule 8's.

This tracking is done to ensure that the historical funding source and level of support for the position (the Government's responsibility) remains "attached" to the UFM NAF position. Examples include grade and step amounts, LOA, COLA, locality pay, professional development projected costs, etc.

NAF Paybanding comprises fewer gradations than the civil service/wage grade structure. The Government's monetary valuation of a position should not be exceeded under UFM. For example, a GS 9 position when translated into a NF4 Payband will still equate to the GS 9 funding parameters.

If the NAF location's decision is to compensate the position or employee above the historical funding source, the incremental increase will be born by the NAF instrumentality and should not be accounted for as an APF shortfall amount. Accounting instructions are contained at FM memorandum TBD. These situations should be noted in the appropriate tracking section of the IMETS MWR Manning document.

For situations where two or more UFM NAF positions are created utilizing the baseline APF source of funding, the originating APF funding should not be exceeded, except through the use of non-reimbursable/non-APF shortfall NAF.

## Information Management Enterprise Tracking System (IMETS)

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The IMETS will provide an automated MWR manning document that is available in near real time. It will help MWR functionals in:

- Managing and tracking the entire MWR workforce.
- Aiding in annual budget preparations.
- Tracking Appropriated fund (APF) to Nonappropriated fund (NAF) conversions. Includes the historical tracking of these positions.
- Provides visibility and accountability in safeguarding the APF funding stream for these UFM NAF personnel doing authorized government work (i.e., tasks usually done by civil servants), in accordance with DODI 1015.15 and AR 215-1.

The traditional and current tracking document for MWR NAF employees is the Personnel Requirements Document (PRD), DA Form 5556-E. This is a locally developed schedule and is maintained by either the MWR financial management division or the civilian personnel/human resource office. The APF MWR workforce is tracked through the TDA/TAADs process, which is locally managed by the garrison resource management manpower office. While the UFM initiative will support MWR with one workforce (NAF) and one set of financial statements, the IMETS creates one MWR manning document from multiple sources.

With the FY 02 implementing legislation the UFM initiative began to gain momentum within the Army. One of the initial actions taken was to survey the entire MWR workforce to gain an understanding of the composition of APF, NAF, LN, MWR USA NAF employees, and to serve as a start-point for UFM. In the summer of FY03 a survey or data-call was conducted by CFSC of the entire MWR workforce. This was a tremendous undertaking done through the use of Excel spreadsheets to identify the MWR workforce by APF, NAF, LN, and MWR USA NAF employees. This, in effect, was to serve as the start point for UFM when APF authorizations began to convert.

Upon receipt of the data-call, the magnitude of the data and the obvious labor intensive nature of keeping these schedules updated caused a search for other options; enter IMETS. The need and requirement for an automated MWR personnel tracking system has been acknowledged for several years. With this in mind, the MWR European office began to explore the potential for creating such a system, which then evolved into a prototype IMETS. In January 2004, with the support of the CFSC HR directorate, IMETS was presented as a possible feature of UFM, supporting the goal of MWR manpower documentation. It has been briefed to CFSC, HQ IMA, and several IMA regional offices. The reception was and continues to be positive, and the IMETS was fielded at four UFM Pilot Sites in FY05.

# Financial Management/Manpower Tracking

## Description:

IMETS is a management tool—it brings together specific, existing database elements, cross-checks and evaluates for inconsistencies between them, and flags them for management action. The various elements of the system can be addressed as follows:

- Administration: The MWR Manpower proponent is the CFSC Chief Financial Management Officer. This task is delegated to the Financial Management Directorate, with the systems administration tasks delegated to the CFSC CIO/Information Management Directorate.

- Access and Security: For non-IMA locations, access will be via the internet to the CFSC portal using Citrix. Permissions and credentials (User names, passwords, etc.) will be assigned, maintained, and managed by CFSC-IM. For IMA locations, access to the CFSC server will be through the IMA-Online tool.

- Staffing: IMETS will be staffed by CFSC by the FM and IM directorate personnel, with training being developed by the MWR Academy (CFSC-HRT). The manpower proponenty resides with FM, while the system maintenance is borne by IM.

- CFSC-FM-M is the Application Administrator (AA) and will be responsible for reviewing and approving all change requests involving manpower data, reports, access, etc. This office also is responsible for meeting requests for MWR manpower data.

- CFSC-IM is the Site Application Administrator (SAA) and responsible for all system operations including sustaining, programming, and security. They will administer the accessibility and permissions and serve as the technical liaison with the IMA RM concerning IMA-Online.

- CFSC-HR/HRT is responsible for developing, fielding, and sustaining the training program for all IMETS users.

- Training: Will be a web-based application. It will be required for IMETS users. It currently is in the developmental stage.

Data sources: The basic Manning Document comprises the Excel Spreadsheets completed by each garrison and downloaded /populated into IMETS. Other data used in the IMETS reconciliation process include the relevant files from the Defense Civilian Personnel Data System (DCPDS), and the MINMER extract from the NAF Payroll Office/NAF Financial

## Services.

Processes and Procedures: These are general in nature as issues are still being formulated prior to standardization and institutionalization. Upon completion, a Standard Operating Procedure memorandum or manual will be published.

- Garrison users will be established and vetted by function/position. It will be determined what rights and permissions go with each function.

- Security. IMETS accesses sensitive data pertaining to employees and it is imperative that these data are safeguarded to the greatest extent possible, through passwords, permissions, and auditing/tracking of record changes.

- CFSC-IM will be responsible for maintaining the IMETS database and all data updates. This includes downloading files from DCPDS and MINMER. Direct access will be maintained by CFSC, and files will be downloaded weekly.

- FMD's are responsible for maintaining the IMETS at their garrison. This entails checking their MWR Manning Document after the current download from DCPDS and MINMER noting "incongruent" records, viz., those records that have been flagged for having inconsistent data between the three databases. Depending on the circumstance and nature of the flags, the FMD must initiate action through the respective data source proponent to correct the record(s).

- An error in the Manning Document can be corrected by the FMD (who has edit capability).

- An error in DCPDS must be corrected through the DCPDS human resource channel.

- An error in the MINMER file(s) must be corrected through the NAF payroll/TLMS channel/process.

Once changes/corrections have been initiated, the FMD must check subsequent downloads to ensure that they have been completed.

Tracking APF to NAF conversions under UFM. A primary function of IMETS is to track the positions as conversions occur. Upon a voluntary conversion or the conversion of a vacant APF authorization to one or more NAF positions, the FMD must ensure that this is accurately entered into IMETS, and that all ancillary and adjunct actions are completed. For example, ensure that the garrison RM manpower office annotates the TDA with the pertinent Remarks Code, and that the authorization is "frozen" and not

# Financial Management/Manpower Tracking

available for redistribution. Eventually, the TDA will need to be reviewed to ensure that the coding occurred.

Requests for changes to IMETS, to include such things as standardized reports, accessibility, new features, etc., will be addressed to CFSC-FM-M.

**The IMETS system:** IMETS is a multi-tiered system with a modular design. This architecture is flexible, scalable, and extendable with the creation of insertable modules. IMETS centralizes and enforces standardized data while delivering it in a hierarchical organization style, from region to location code or activity. User access is finely controlled, and will be granted for specific modules at the levels appropriate for each user and security group. IMETS utilizes the familiar Windows Explorer style interface.

**Accreditation:** Though IMETS will be an integral part of the CFSC's MWR MIS package, it will go through the architecture evaluation and accreditation process. IMETS currently has an interim authority to operate (IATO) as part of the MWR Application Service Provider (ASP) site. The final system security authorization agreement (SSAA) document, authority to operate (ATO), and certificate of networthiness (CON), are expected in May 2005. These are important steps if IMETS is to someday become the official MWR Manning Document.

**Reports:** Management systems must have the ability to create reports to meet its users' needs and requirements. While IMETS data can be exported into

Excel spreadsheets or text files, other report writing capabilities are being studied. Certain routine reports will be created, and others are anticipated as IMETS moves forward.

**IMETS of the Future:** The future of IMETS appears bright and full of potential. We have begun to see possible linkages to items such as Army's automated TDA (WEBTAADS), a costing model comparable to the one used by CEAC (SAFM) and preparation of the Army's MWR personnel strength reports (including borrowed military manpower and special duty manpower). There may be opportunities to tie into the CYS automated Staffing Template, as well as to other NAF budgeting tools. In many instances, the garrison director, DMWR, manages and oversees more than just MWR—Army Lodging, Army Community Service, supplemental mission activities, alcohol and drug prevention services. It may be advantageous to have this entire workforce in IMETS. These are items still requiring research and analysis before recommendations and decisions are rendered.

## Evaluation

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Throughout the initial Phase of UFM implementation, the AAA in coordination with the garrisons and UFM teams will conduct reviews and evaluations of this tool as a means of tracking the status of MWR personnel. The results will then be used to amend the Army guidance.

# Financial Management/Manpower Tracking

# Procurement/Contracting



## Implementation Guidance for NAF Procurement/ Contracting

# Procurement/Contracting

## Implementing Guidance for NAF Contracting

### Introduction

Implementation of Uniform Funding and Management for the MWR/NAF Community requires NAF Contracting offices at all levels to take on additional responsibilities. These responsibilities will include working with new customers, purchasing of different supplies and services, management oversight and administration of additional purchase cardholders and billing officials and execution of contractual actions currently done by an appropriated fund (APF) procurement office. In addition, contracts currently being administered by the APF contracting office should be transferred to the servicing NAF Office, if the contract is solely for the MWR activity. Contracting offices and MWR activities should work together to ascertain information on contracts and requirements to meet the mission. Set forth below is information for contracting personnel and their customers to implement UFM.

### NAF Contracting Procedures

Contracts awarded using UFM dollars will follow acquisition policies and procedures set forth in AR 215-4, NAF Contracting; DODD 4105.71, NAF Procurement Procedure; and DODI 4105.67, NAF Procurement Policy. NAF contracting processes, to include the use of the NAF purchase card, shall be followed for the expenditure of UFM dollars.

NAF contracting personnel will work in conjunction with their designated financial management office(s) on the execution of UFM dollars.

APF contracting offices will generally not execute UFM dollars, except as set forth below.

Requiring activities and contracting offices with requirements exceeding NAF Contracting Officer warrants should contact Mr. John McLaughlin, Director, or Mary Keeney, Chief of Policy, CFSC NAF Contracting Directorate, for assistance in determining which contracting office can assist in execution of such requirements.

NAF contracting personnel should coordinate with the servicing APF contracting office to ascertain the volume and type of existing and recurring MWR requirements. This information should also reflect contracts in which MWR is part of a larger contractual requirement for the installation. An example of this is an installation contract for grounds maintenance.

Where it makes economic sense, MWR may continue to combine the MWR requirements with installation base operations for contract execution of requirements.

The execution of requirements under an APF contract must separately identify the funding source as NAF (UFM) with designated accounting codes.

### Use of NAF Automated Procurement System, SNACS/PRISM

The Standard NAF Automated Contracting System (SNACS), also known as PRISM, is available to all MWR personnel. This system is the MWR standard for NAF Contracting. SNACS automates the contracting process from requisition through contract award and closeout. The only way to request a purchase for NAF Contracting is through SNACS. Each NAF/MWR activity has a systems application administrator who helps users with day-to-day requirements of the system to include setting up users, training and help with using the system as needed.

There are two standing operating procedures (SOPs) pertaining to SNACS, one for users and another for application administrators (AA).

The AA SOP is available at [http://www.armymwr.org/home/Show\\_file.asp?fileID=770](http://www.armymwr.org/home/Show_file.asp?fileID=770)

The user SOP is available at [http://www.armymwr.org/home/Show\\_file.asp?fileID=741](http://www.armymwr.org/home/Show_file.asp?fileID=741)

The AA should pay particular attention to paragraph 3-12, SAA/IAA SOP, NAF Standards for Coding Data, of the SAA/IAA SOP when setting up accounting data for UFM dollars. Also reference should be made to the Finance Accounting and Reporting Tab for information pertaining to compliance with accounting data standards for authorized purchases with UFM dollars.

The AA is responsible for the systems administration of SNACS at the local or regional contracting office. For UFM implementation, AAs may be required set up new users, UFM accounting codes, establish routing list, and providing functional support to users of the database.

AAs need to ensure that new SNACS users, requestors, approvers and receivers, are set up with appropriate user IDs which reflect the user's function.

# Procurement/Contracting

AAs are required to train new users. The training guide is located at [http://www.armymwr.org/home/Show\\_file.asp?fileID=252](http://www.armymwr.org/home/Show_file.asp?fileID=252)

AAs may be required to set up new routing lists in accordance with local or Regional approval processes for purchase requests.

All contracting actions shall be executed using SNACS.

Requestors and approvers must ensure that purchase requests entered into SNACS reflect accurate accounting codes and proper approvals for UFM.

If a contract is executed for multiple programs, line item accounting on the contract document must be accomplished by contracting personnel. That is, each line item must show the associated accounting code.

## Purchase Card Set-Up for UFM

Cardholders spending UFM dollars must be issued a purchase card under the 0021 Hierarchy of the Army Purchase Card Program. This is the account designated for NAF program. The Agency Program Coordinator, Level 4 is responsible for the purchase card program oversight and administration.

APCs, Level 4, must ensure new cardholders are properly appointed and trained in accordance with Army NAF Standing operating procedures (SOP). The NAF purchase card SOP is available at <http://www.army.mil/cfsc/documents/nafcontracting/GovernmentPurchaseCardSOP.pdf>

The APC must ensure, in conjunction with financial managers, that C.A.R.E. EDI contains the proper parent/child rule sets for UFM.

Cardholders new to the purchase card Hierarchy 0021 may require training on the use of C.A.R.E. EDI.

## Use of the Purchase Card

Authorized purchases using UFM dollars shall be made using a NAF purchase card, not an APF purchase card. Cardholders who may have both an APF and NAF card should use extreme caution to use the correct card.

Billing officials who have APF cardholders, should request the Level 4, APF APC to cancel the APF card and ensure that the a NAF purchase card is issued.

Purchase card transitions will be processed through Customer Automated Reporting Environment (C.A.R.E.) Electronic Data Interchange (EDI).

## Data Collection and Reporting Requirements

Reports will be obtained from the SNACS and C.A.R.E. systems. Reports on workload will be run at the end of FY 05 for baseline data. The Lead Application Administrator, USACFSC will issue report formats for this requirement. During the FY 06, the first year of implementation reports, should be run at least quarterly by contracting offices to ascertain workload levels. The same information will also be obtained from the purchase card database. For any purchases done outside of SNACS, manual reporting will be required.

# Procurement/Contracting

# Human Resources



# Implementation Guidance for Human Resources

# Human Resources

## Implementing Human Resources under UFM

This section provides Headquarters, Department of the Army (HQDA) personnel implementing guidance for the Army's adoption of UFM. It outlines the specific policies, responsibilities, timelines and action steps required to implement UFM beginning 1 October 2006. This section serves as the official personnel guidance for UFM implementation. This guidance will not be modified or supplemented without approval of Community and Family Support Center – Human Resources (CFSC-HR).

UFM implementation initially began 1 October 2004 at NAF locations designated as Pilot Sites. Following initial Pilot Site implementation, UFM execution throughout the remainder of the Army will begin in FY 06. Pilot sites identified for FY 05 implementation consist of Forts Campbell and Drum, White Sands Missile Range (WSMR), U.S. Army Garrison, Michigan (Selfridge), and the U.S. Army Community and Family Support Center (CFSC). Under UFM, all Appropriated Fund (APF) MWR positions will be converted to Nonappropriated Fund (NAF) either by voluntary conversion of the APF incumbent or upon having been vacated through attrition by the APF incumbent. Installations with positions to which employees have statutory return rights may retain these positions as APF positions until such time as the statutory right has been exercised or no longer exists. Chapter 352, AR 690-300 provides guidance on placement of individuals to whom statutory return rights have been granted. As IMA installations, regions, and CFSC implement UFM, current civil service employees will receive an individual letter advising them of UFM and inviting them to consider voluntary conversion to NAF status in their current position. The local Civilian Personnel Advisory Centers (CPACs) will provide affected employees information concerning the impact of conversion on employee benefits, entitlements and conditions of employment. The employee will have the choice to either accept or decline the opportunity to convert by completing a form expressing their consent or declination. Regardless of their decision, no adverse action can or will be taken against them. The APF funding for all APF converted positions will be transferred to NAF accounts and will continue to be used to pay for the salaries, benefits and other costs associated with these positions. The financial management portion of the UFM implementation plan contains the funding details. Direct hire and indirect hire foreign national employees are affected by UFM in different ways. Direct hire APF foreign national employee positions will convert to NAF status consistent with procedures to be published prior to OCONUS implementation. Indirect hire foreign national employees cannot be

converted, although the source of funding for their indirect hire position may be modified as identified in the financial management portion of the UFM implementation plan.

### Implementation Policy and Guidance

The subsequent subsections to this LOI contain the detailed components of the UFM personnel implementation plan. Responsible officials and organizations will execute this plan as specified herein. This plan will be implemented in conformance with all applicable statutory and contractual labor relations obligations. Points of contact for individual components of this plan are identified throughout the plan and may be contacted in the event of questions concerning implementation. The overall HQDA POC for this LOI is Bonnita Gaddis, CFSC-HR, 703-681-3988 (DSN: 761), bonnita.gaddis@cfsc.army.mil.

### Subsections

- UFM Implementation Action Schedule and Timeline
- UFM Human Resources Personnel Policy
- UFM Human Resources Personnel Implementation Responsibilities
  - Procedures to Inform Affected Employees and Process Personnel Separation Action
  - NAF Procedures to Process Accession Action
  - Model APF Employee Advice Letter
  - APF Employee UFM Consent/Declination Statement
- Additional Resource Information



Road Runner Bowling Center at White Sands Missile Range, NM  
- Photo courtesy of the DCA Office at WSMR

# Human Resources

## UFM Implementation Action Schedule and Timeline

Except for those items identified as completed below, timeframes are based on Implementation Day (I-Day). I-Day will be the designated date for commencement of UFM implementation, which will be different depending on installation or geographic region concerned. At the time of publication of this LOI, the UFM Pilot Site implementation start date is 1 October 2004, and the date for implementation by other Army organizations with Army MWR

activities is 1 October 2005, unless the UFM project implementation leader approves a different implementation date for specific installations/regions. Unless otherwise indicated, all timeframes should be considered "Not Later Than" for completion of required action items or processes. Responsible officials will exercise judgment on when to initiate actions and processes to ensure completion of the item or process by the date cited.

DATE	Action
Completed	Identification and Designation of APF positions which will move to NAF under UFM
Completed	Nationally recognized unions informed of Army intent to implement UFM by HQ DA
Completed	Identification of Pilot Sites for FY 04 implementation (CFSC, Fort Campbell, Fort Drum, WSMR, Selfridge)
Completed	New UIC data provided by MFAD
I-Day minus 45	Employee information guide completed (APF/NAF)
I-Day minus 35	UFM HR LOI issued.
I-Day minus 30	Local unions informed of the UFM transition. I&I bargaining begins (CONUS/ OCONUS)
I-Day	Goal for CPACs to complete I&I bargaining (if applicable)
I-Day	Start implementation at Pilot Sites (CFSC, Fort Campbell, Fort Drum, WSMR, Selfridge)
I-Day plus 5	Notification/invitation (Page ____ ) letter sent to APF MWR employees.
I-Day plus 15	APF employee town hall meeting conducted.
I-Day plus 15 to ongoing	First biweekly Labor Relations report due to HQDA Labor Relations Office. Local CPACs report through chain of command to HQDA
I-Day plus 15 to ongoing	CPACs process personnel conversion of individual employees who voluntarily convert from APF to NAF.
30 Sep 06	Army-wide plan fully implemented
Ongoing	Individual requests for conversion to NAF continue until all MWR positions are converted to NAF

# Human Resources

## UFM Human Resources Personnel Policy

- Army Regulation 215-1
- Army Regulation 215-3
- Section 323 of the "Bob Stump National Defense Authorization Act for Fiscal Year 2003"
- DOD Portability Reference Guide "Portability of Benefits for Moves Between Civil Service and Nonappropriated Fund Employment Systems", July 2004

This section details pertinent personnel policies that shall apply based on UFM implementation.

All MWR APF employees may voluntarily convert to NAF in their current position once offered the opportunity to do so. Once an employee converts they are subject to the rules and regulations of the NAF Program. An offer of the opportunity to convert is indefinite and remains in effect until an employee either accepts the offer or departs his or her APF position. Employees who wish to convert must sign a form (APF Employee UFM Consent/Declination Statement) providing their consent to convert which will become a permanent document in their Official Personnel File (OPF). Employees who elect not to convert when offered the opportunity on initial UFM implementation may remain in their APF position, until they either change their mind and convert, depart the position, or the position is eliminated because it is no longer required. Employees electing not to convert sign a declination, which will be filed and remain in the OPF for as long as they remain in their APF position without converting.

Employees will not be removed from their position because they elect not to convert.

Employees who convert in their position will do so without a break in service.

Employees shall not be entitled to severance pay, back pay, or separation pay under Subchapter IX of Chapter 55 of Title 5 United States Code (USC).

Conversion will not be considered an involuntary separation or other adverse personnel action entitling an employee to any right to benefit under such title or any other provision of law or regulation.

At locations designated for UFM implementation, as APF MWR positions become vacant, and if the need for the positions continues, the positions will be converted to NAF and filled under NAF staffing policies and procedures.

Installations with positions to which employees have statutory return rights may retain these positions as

APF positions until such time as the statutory right has been exercised or no longer exists. Chapter 352, AR 690-300 provides guidance on placement of individuals to whom statutory return rights have been granted.

When an APF employee voluntarily converts to NAF under UFM, the employee's rate of base pay will be set at a rate within the pay band to which assigned that is equal to the rate of pay (including locality pay, special salary rate, etc.) being received as a GS employee immediately before conversion. This applies in the case of employees whose positions convert to NAF pay band positions (positions designated NF or CC).

When a Wage Grade (WG) employee voluntarily converts to NAF into a Federal Wage System (FWS) NAF position, the wage will be set at the highest available step within grade that does not exceed the previous Wage Grade rate of pay.

Employees receiving incentive payments as APF employees will continue to receive such payments as NAF employees if they convert to NAF in their current position. Such payments will continue to be made under the same conditions and time limitations as if they had not converted to NAF.

APF employees serving overseas on transportation agreements will retain their transportation agreement entitlements when they convert to NAF. APF employees serving on transportation agreements in the United States or overseas who convert to NAF will continue to be obligated to the period of service requirement of the agreement. APF employees who convert to NAF will be required to sign a NAF transportation agreement (DA 3440).

NAF service following conversion will be considered a continuation of the employee's overseas tour of duty. The Personnel Office of the APF employees who convert to NAF must inform the CONUS station to which the employee had return rights that those rights are being waived. APF employees who convert will no longer be eligible for return placement under the DOD Priority Placement Program.

An APF employee who is receiving Living Quarters Allowance (LQA) at the time of conversion will continue to receive LQA as a NAF employee following conversion in their current position. Other authorized allowances will also continue following conversion in their current positions, e.g., Separate Maintenance Allowance.

# Human Resources

APF Employees who transfer to NAF employment under UFM will be eligible for post retirement medical program participation in the DOD NAF Health Benefit program if at the time of conversion they had five years creditable participation in the Federal Employee Health Benefit Plan (FEHBP).

Employees who convert under UFM will continue to be considered and selected for participation in Army centrally funded training and career development opportunities on the same basis as if they had remained APF employees.

Conversion of any APF employee to NAF in their current position under UFM will not by itself justify initiation or approval of any new incentive payment (e.g., recruiting, retention, relocation, etc.)

APF employees who are temporarily promoted or detailed cannot convert until they return to their permanent position of record. The employee may either elect to return to their permanent position of record early and convert to NAF, or postpone the conversion until the temporary promotion or detail assignment expires.



Buddy entertains families at Reggie's Beverage Co. at Fort Campbell, KY  
*- Photo courtesy of the MWR Department at Fort Campbell, Ky*

# Human Resources

## Human Resources Implementation Responsibilities

This is a list of primary UFM Human Resource implementing responsibilities and the designated responsible organization.

### Community & Family Support Center (CFSC)

Develop, coordinate and issue UFM personnel implementing guidance.

Exercise continuing UFM personnel implementation oversight. Provide program management direction as required and ensure continuing coordination between all responsible offices and officials as necessary to facilitate successful implementation.

Approve justified exceptions to UFM personnel implementing guidance.

Report progress and results of UFM personnel implementation to the MWR Board of Directors (BOD) and others as necessary.

POC: Bonnita Gaddis, 703-681-3988 (DSN: 761-3988), bonnita.gaddis@cfsc.army.mil

### Assistant Deputy Chief of Staff G-1 (Civilian Personnel Policy)

(All responsibilities apply equally to APF and NAF employees unless otherwise stated)

Develop personnel policy guidance on human resources issues for inclusion in the UFM personnel implementing guidance.

Notify nationally recognized unions of HQDA intent to implement UFM. Bargain as necessary based on response to notification.

Provide labor relations guidance.

Oversee I&I bargaining and impact on timelines.

Ensure proper position coding is established for NAF HRO.

Oversee the readiness of Modern System for processing actions.

POC (APF): Shelly Heath, 703-325-4245 (DSN 221) Shelly.Heath@asamra.hoffman.army.mil

Labor POC: David Helmer, 703-325-3889 (DSN: 221) David.Helmer@asamra.hoffman.army.mil

POC (NAF): Bill McCune, 703-325-7764 (DSN 221) Bill.McCune@asamra.hoffman.army.mil

### Civilian Human Resources Agency (CHRA)

Develop processing and execution guidance to Civilian Personnel Operations Centers (CPOCs) and Civilian Personnel Advisory Center (CPACs).

Oversee UFM implementation and provide advice and assistance to CPOCs/CPACs in conducting implementation actions.

POC: (APF): Linda J. Krout (410) 306-1755, Linda.Krout@chra.army.mil

POC: (NAF): Ahmet Toper, (410) 306-1720 (DSN: 456-1720, Ahmet.Toper@chra.army.mil

### Installation Management Agency (IMA) (through Garrison)

Identify all APF MWR positions subject to UFM and identify incumbent APF employees to the servicing CPAC.

Organize and participate in the employee town hall meeting.

Reproduce the UFM Employee Information Guide for distribution to individual employees at the town hall meeting.

Designate the Garrison Official who will sign the APF Employee Advice Letter.

Ensure no management action is permitted to occur that would constitute coercion of APF employees to convert to NAF.

Ensure all future MWR positions are established as NAF positions. APF positions with 50% or more MWR duties and responsibilities will not be established following UFM implementation.

Issue "invitation to convert" letters (page \_\_\_\_ ) to APF MWR employees.

Also provide for public announcement of the meeting and permit attendance by other than APF employees for general information purposes.

# Human Resources

## Installation Management in coordination with Civilian Personnel Advisory Center (CPAC)

Support Management Actions (see Installation Management Agency responsibilities) as required.

Conduct assigned actions as necessary to accommodate UFM implementation timelines (Page 41)

Conduct I&I bargaining (if applicable).

File (union) representation petitions, as appropriate.

Participate in the management scheduled employee "town hall" meeting.

Distribute the employee information guide (page 87) and explain the human resource aspects of UFM implementation and answer employee questions.

Inform employees as necessary on the portability of benefits.

Receive employee consent forms (page \_\_\_) and establish effective dates for conversion for those who volunteer to convert.

Forward employee consent forms (page \_\_\_) for permanent filing in the individual OPF. Acceptance forms will be forwarded to the NAF HRO. Declination forms will be forwarded to the CPOC.

Inform employees and supervisors that a resignation is necessary effective the day before the NAF appointment.

Assist management with completing the separation RPA and flowing it to the CPOC for processing.

## NAF Human Resources Office (HRO)

Conduct I&I bargaining (if applicable).

File (union) representation petitions, as appropriate.

In support of management, participate in the employee town hall meeting.

Process accession personnel actions including NAF transportation agreements for eligible employees in overseas areas.

Process benefit actions as needed.

Inform employees on NAF employment and portability

of benefits.

Obtain employee's OPF from CPOC and, upon receipt, verify service dates, benefits, etc.

Resolve any pay and leave issues that may occur.

Assist management with submitting the appropriate RPA to process an APF to NAF conversion action under the UFM program.

## Civilian Personnel Operations Center (CPOC)

Process separation personnel actions.

Ensure separation actions are properly coded. Ensure all types of benefits transfer to NAF and are not paid out to the employee, i.e., annual leave.

Monitor DFAS NFS to ensure the separation action flowed appropriately.

Provide necessary benefits information to the CPAC for portability of benefits counseling.

Provide necessary employee/benefits information to the NAF HRO for them to process the accession action.

Prepare and ship OPF to the NAF HRO.

## Defense Finance and Accounting Services (DFAS) -- NAF Financial Services (NFS)

Establish time and attendance accounts as applicable.

Assist in resolving pay and leave issues that may occur during the conversion process.



The Aquatic Center at White Sands Missile Range, MN

*- Photo courtesy of the DCA Office at WSMR*

# Human Resources

## Procedures to Inform Affected Employees and Process Personnel Separation Action

This section outlines the responsibilities of each responsible organization.

Installation Management Agency in coordination with Civilian Personnel Advisory Center (CPAC)

Advise Garrison management once all applicable labor relations obligations have been met.

- Prepare for management the letter at page 29, specifically and individually inviting all APF MWR employees to convert. Invite the applicable labor organization to attend the meeting.

- At the meeting, deliver the UFM information briefing at page \_\_\_ and pass out hardcopy versions of the Employee Information Guide.

- CPAC/NAF HRO representatives should field employee questions in an objective manner to enable employees to have the basis for making an informed decision whether conversion from APF to NAF is a viable option for their particular situation.

Set up follow-on one-on-one meetings with those interested in conversion. Explain portability of benefits and how it would pertain to them personally during the one-on-one meeting.

Receive APF Employee UFM Consent/Declination Statements from employees who volunteer to convert and forward them to the NAF HRO for inclusion in the permanent section of their OPF. Establish mutually satisfactory conversion dates with converting employees concerned.

Receive and forward APF Employee UFM Consent/Declination Statements from employees who decline conversion and forward to the CPOC for inclusion in the permanent section of the employees OPF.

Assist management with completing the separation RPA and flowing it to the CPOC for processing.

Civilian Personnel Operations Center (CPOC)

Based on RPA, process separation personnel actions and ensure actions are coded appropriately so annual leave is not paid, but rather transferred to NAF.

The DCPDS has a data element called AFC-TYPE-OF-PAY-CHG-PROJ that must be used if the employee

moves from APF to NAF. The DDF must be coded with a value of "R" (for rehire) on the transfer action. This coding inhibits the lump sum annual leave from being paid out.

The following remarks will also help avoid some of the errors that occur on APF to NAF transfers:

- Resignation submitted as required to accept a NAF position under Portability PL 101-508.

- Annual and sick leave balance to transfer to gaining activity.

- Please forward SF 1150 to: (Address of the appropriate NAF HRO)

Reason for separation is required for all separations. For employees who are separating for a NAF position, use code "91" (Termination due to conversion to NAF position).

Make sure the following remark is on the separation NPA, "Employee requested voluntary separation as part of the UFM initiative, employee will be appointed to a NAF position without a break in service under portability rules."

Monitor DFAS to ensure the separation action flowed appropriately.

Provide necessary benefits information to the CPAC for portability of benefits counseling.

Provide necessary employee/benefits information to the NAF HRO for them to process the accession action.

Prepare and transfer OPF to NAF HRO.



A day of fun for the families at Fort Campbell, KY

- Photo courtesy of the MWR Department at Fort Campbell, Ky

# Human Resources

## NAF Procedures to Process Accession Action

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### NAF Human Resources Office (HRO)

Participate in initial employee Town Hall/group meeting in conjunction with the CPAC.

Obtain employee's OPF from CPOC and, upon receipt, verify service dates, benefits, etc.

Process accession personnel actions making sure the NPA contains the following remark, "**Employee accession is part of UFM initiative, employee has been appointed non-competitively without a break in service under portability rules.**"

Inform employees on NAF employment and portability of benefits.

Process NAF transportation agreements (DA 3440) for eligible employees in overseas areas.

Resolve any pay and leave issues that may occur.

Assist management with submitting the appropriate RPA to process an APF to NAF conversion action under the UFM program.



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A soldier of 2nd Brigade 101st Airborne Division (Air Assault) enjoys the pleasures at the MWR center where he can use the internet to stay in contact with his family in Mosul, Iraq, during Operation Iraqi Freedom, Aug. 16, 2003.

- U.S. Army photo by Pvt. Daniel D Meacham

# Human Resources

## Model APF Employee Advice Letter

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«Title». «FirstName» «LastName»  
 «Address1»  
 «Address2»  
 «City», «State» «PostalCode»

Dear «Title». «LastName»,

The purpose of this letter is to advise you that the Army is implementing Uniform Funding and Management (UFM) for Morale, Welfare, and Recreation (MWR) programs at (*your location*). Under UFM, appropriated funds (APF) and nonappropriated funds (NAF) merge so that MWR services are delivered under NAF rules and procedures. A single NAF management process will be used for the procurement of goods and services, personnel staffing, management reporting, and accounting. Once fully implemented, this will eliminate the inherent inefficiencies of operating MWR with duplicative APF and NAF systems.

UFM implementation ultimately will result in an all NAF MWR workforce throughout Army MWR programs. This will occur through two means. The first is that all positions currently occupied by civil service APF employees will convert to NAF positions whenever the APF employees elect to leave or vacate their positions. Once converted, such positions will be recruited and filled only as NAF positions. The second is by voluntary conversion of civil service APF employees to NAF in their current positions. By law, employee conversion from APF to NAF in their current position under UFM is voluntary, and no APF employee will be forced to convert to NAF.

On (*date*), there will be a town hall meeting at (*building/location*) to explain UFM in more detail and to answer any questions you may have. As a civil service employee, you may have many questions about how UFM will impact you and your job. You also may have many questions about what happens to benefits and other entitlements when employees voluntarily elect to convert to NAF under UFM. While the meeting will provide you detailed information, you are also encourage to access an Employee Information Guide in advance to help you better understand UFM. This guide is available at [www.ArmyMWR.org](http://www.ArmyMWR.org) under Human Resources, UFM Section. A paper copy of this guide will be provided to you at the meeting.

We strongly encourage you to take advantage of this opportunity to become informed about UFM and to consider converting to NAF. Please make plans to be there. Should you decide that you wish to convert to NAF, you will be required to sign the enclosed APF Employee UFM Consent/Declination Statement. If you are unable to attend the seminar and are interested in learning more, please contact (*name of contact*) at (*office phone number*), or by email at (*email address*) for more information.

Sincerely,

I. M. Incharge  
 Senior MWR Official  
 - or -  
 Garrison Commander

# Human Resources

## APF Employee UFM Consent/Declination Statement

Notice to Employees: This statement provides the means by which you can volunteer to accept conversion from APF to NAF status. You must complete this form volunteering to convert in order for your conversion to take place. This form will be made a part of your permanent Official Personnel File (OPF) if you agree to convert. You will also use this form to indicate in writing that you decline the offer to convert at this time. If you do sign this form declining conversion, it will be placed in your OPF as a record of your declination, and will remain there until you leave your current position or later change your mind and decide to convert.

I, \_\_\_\_\_  
(Print Full Name)

\_\_\_\_\_  
(APF Position Grade, Series and Position Title)

acknowledge that I have been informed about and understand that the Army is implementing Uniform Funding and Management (UFM) throughout Morale, Welfare, and Recreation at my installation. In connection with implementation of this program, I understand that I have the option of either remaining a civil service employee in my current position, or converting voluntarily to the status of a Nonappropriated Fund (NAF) employee in my current position. **(Check a box to the left of one of the following paragraphs and sign below)**

**I hereby voluntarily request that I be converted from Appropriated Fund to Nonappropriated Fund status in my current position.** I make this choice freely and attest that I have not been forced or coerced in any way to make this decision. I have been informed about my pay, benefits and entitlements and what will happen to them on my conversion to NAF. I realize that in connection with this conversion I will be required to make an irrevocable election, provided I have not made one before, of retirement system in which I will participate for the remainder of my future federal employment as either a civil service (APF) or NAF employee. I have received the UFM Employee Information Guide.

**I hereby decline the offer to convert from APF to NAF status at this time.** I understand that I may remain in my current APF position indefinitely until I choose to vacate the position voluntarily or until the Army determines there is no longer a valid requirement for the position. I understand that I may change my mind at any time in the future and voluntarily agree to convert to NAF, and that this declination will not adversely affect my ability to voluntarily convert at that time. I have received the UFM Employee Information Guide.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Human Resources Specialist Signature

\_\_\_\_\_  
Date

# Human Resources

## Additional Resource Information

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### Town Hall Meeting UFM Employee Briefing

The Town Hall UFM Employee Briefing will be available on the CFSC website for easy access for your use at:

[www.ArmyMWR.org](http://www.ArmyMWR.org)

Under the UFM Section for Human Resources:

See UFM Employee Briefing Slides

### UFM Employee Information Guide

The UFM Employee Information Guide will be available on the CFSC website for easy access for your use at:

[www.ArmyMWR.org](http://www.ArmyMWR.org)

Under the UFM Section for Human Resources:

See UFM Employee Guide.

Also see Appendix Q within this guidance.



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White Sands Missile Park at White Sands Missile Range, NM

The Park is located just outside the White Sands Missile Museum and displays a variety of missiles and rockets tested at White Sands. These include everything from the WAC Corporal and Loon (U.S. version of the V-1) to a Pershing II and Patriot. More than 50 items are on display.

- Photo courtesy of DCA Office, WSMR

# UFM Marketing Communications Plan



## UFM Marketing Communications Plan

# Marketing Communications Plan

## General

During FY 05, five Pilot Sites will be operating in CONUS as precursors to the United States Regions' implementation of UFM. In FY 06, concurrent with the United States implementation, the Army will introduce three new Pilot Sites overseas, Appendix A.

To ensure a successful implementation of UFM and address any concerns of the Army's MWR workforce, a mechanism has been introduced to disseminate timely, accurate information to the Army MWR.

The objective is to promote a full understanding of the UFM process and assist in the successful implementation of the initiative. Appendix R provides an overview of the marketing communications plan with detailed supporting plans for the target groups identified as key elements of the Army's MWR program. Maintenance of the plan is the responsibility of CFSC-FM.

# UFM and Other Army Initiatives



## UFM and Other Initiatives

# UFM and Other Army Initiatives

## General

To be published at a later date.

# Unique UFM Guidance



## European Region

# Unique UFM Guidance for European Region

## General

To be published at a later date.

# Unique UFM Guidance



## Korean Region

# Unique UFM Guidance Korean Region

## General

To be published at a later date.

# Unique UFM Guidance



## Japan Region

# Unique UFM Guidance for the Japan Region

## General

To be published at a later date.

# Guide and Checklist



## Regional Guide and Checklist

# Regional Guide and Checklist

## General

### Regional Guide and Checklist

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The IMA Regional MWR offices are directly responsible for overseeing their Garrisons' implementation of UFM. Appendix T contains key elements of the oversight process and various checklists. The Regional MWR offices are required to certify all Garrisons have completed the checklists. The certification is to be included with the Regional UFM budget schedule summaries.

## Evaluation Criteria



# Evaluation Criteria from Pilot Site Operations

# Evaluation Criteria

## General

### Evaluation Criteria

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Throughout the pilot phase of UFM, the Army Audit Agency, in coordination with the Pilot Sites, Regions, and UFM teams will conduct reviews and evaluations of UFM.

The focus will include, but is not limited to:

- Changes to the APF and NAF costs to the Army for either APF or NAF accounting, payroll, personnel, and procurement functions.

- Accurate tracking of personnel, procurement, and Financial management functions.

- MOAs and supporting documents accurately reflecting location requirements, remaining NAF budgets, and official Army databases

- Management controls

The results of these analyses will be included in the quarterly updates to the Commander, CFSC and the Director, IMA.

# Evaluation Criteria



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Community Activity Center, White Sands Missile Range, NM

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The Center offers a wide range of activities to active duty and retired military, members of the WSMR community and their families, including a game room, Movie/DVD/Video Game Rentals, and ITR/leisure travel services.

*- Photo Courtesy of the DCA Office at WSMR*

# Evaluation Criteria

## Pilot Site Evaluation Criteria

### Financial Management

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#### Accounting.

- Was the transfer of APF to NAF accounted for in accordance with DFAS and UFM guidance?
- Did transfer procedures create cash flow burden for NAF Pilot Sites/host Regional funds?
- Did execution of the guidance result in a clear audit trail on the sources and uses of APF administered through UFM?
- Was the NAF financial reporting process able to produce sufficient data to meet all DOD reporting requirements related to MWR and UFM?
- Were there improvements to the timeliness of financial information being provided to management?
- Did UFM result in any change to the accounting cost to the Army? To the NAF Pilot Sites?

#### Payroll.

- Did UFM guidance result in the accurate accounting for the payment of wages and benefits to UFM paid employees?
- Did information produced by UFM support requirements for manpower affordability analyses?
- Did the cost per paycheck change as a result of implementing UFM for MWR employees? UFM employees?
- Was there a net increase cost to the Army at the Pilot Sites related to payroll functions as a result of UFM?

#### Manpower Management.

- Did the manpower management tool installed at the Pilot Sites accurately track manpower and the transition of APF personnel to NAF?
- Did the tool allow for accurately identifying appropriate costs needed to develop affordability analyses?
- Did the tool cross-walk to other civilian personnel data banks to result in the production of time sensitive, accurate information?

- Did the methodology employed to pay and account for personnel who remain on board as GS result in:

- (a) Employees being paid correctly?
- (b) Reimbursements (if process used) occurring correctly and timely?
- (c) The most cost efficient method to use Army wide?
- How much hire lag funds were created as a result of the transfer procedures employed?

### Procurement/Contracting

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Did UFM guidance result in the accurate tracking of procurement/contracting actions financed by APF?

Did UFM result in changes in cost to administer MWR procurement/contracting for Army? NAF Pilot Sites?

### Human Resources

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Did Pilot Sites execute UFM in accordance with HR implementation.

Did UFM result in workforce turbulence:

- Grievances filed?
- Increased turnover?
- Increased sick leave?

Did the cost to administer CPO services under UFM change for the Army? For the Pilot Sites?

### Project Management

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Did the Pilot Sites, IMA host Regions, and CFSC (ABIF) comply with the terms of the UFM MOA?

Did UFM result in NAF Pilot Sites being charged for services that were formerly provided in a non-reimbursable basis?

Did UFM support or detract from other Army initiatives such as ABC, SBC?

Did the implementation of UFM identify areas of redundancy in the overhead support/structure?

# UFM Implementation Plan Timeline



## UFM Timeline



Families are reunited at Fort Campbell, KY as Soldiers return after serving during Operation Iraqi Freedom

- Photo courtesy of the MWR Department at Fort Campbell, KY

# UFM Timeline

## UFM Implementation Plan Timeline

Date	Complete	Actions
1 Oct 04	X	<ul style="list-style-type: none"> <li>United States Pilot Sites Implement UFM</li> </ul>
27-28 Apr 05	X	<ul style="list-style-type: none"> <li>Southeast UFM Workshop</li> </ul>
May 05	X	<ul style="list-style-type: none"> <li>AAA UFM Review Begins</li> </ul>
May 05	X	<ul style="list-style-type: none"> <li>NAF Budget LOI Published</li> </ul>
May 05	X	<ul style="list-style-type: none"> <li>Commander, CFSC Approves Communication Plan</li> </ul>
16-17 May 05	X	<ul style="list-style-type: none"> <li>Northwest UFM Workshop</li> </ul>
17-18 May 05	X	<ul style="list-style-type: none"> <li>Southwest UFM Workshop</li> </ul>
May 05	X	<ul style="list-style-type: none"> <li>IPR Director, IMA</li> </ul>
May 05	X	<ul style="list-style-type: none"> <li>IPR DACSIM</li> </ul>
6-9 Jun 05	X	<ul style="list-style-type: none"> <li>Pacific UFM Workshop</li> </ul>
14-15 Jun 05	X	<ul style="list-style-type: none"> <li>Northeast UFM Workshop</li> </ul>
Jul 05		<ul style="list-style-type: none"> <li>Begin Army Guidance Coordination</li> </ul>
11-15 Jul 05		<ul style="list-style-type: none"> <li>Korea UFM Workshop</li> </ul>
18-20 Jul 05		<ul style="list-style-type: none"> <li>Europe UFM Workshop</li> </ul>
Aug 05		<ul style="list-style-type: none"> <li>Begin Army Guidance Coordination</li> </ul>
30 Sep 05		<ul style="list-style-type: none"> <li>MOA approved and signed</li> </ul>
1 Oct 05		<ul style="list-style-type: none"> <li>United States and Overseas Pilot Sites Implement UFM</li> </ul>
1 Oct 06		<ul style="list-style-type: none"> <li>Remaining Overseas Sites implement UFM</li> </ul>

# Appendix A



## Uniform Funding and Management Pilot Site Locations

# UFM Pilot Sites

## NAF Locations Designated as UFM Pilot Sites

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### Fiscal Year 2005

<b>Southeast Region</b>
Fort Campbell, KY
<b>Southwest Region</b>
White Sands Missile Range, NM
<b>Northeast Region</b>
Fort Drum, NY
<b>Northwest Region</b>
U.S. Army Garrison-Michigan (Selfridge)
<b>U.S. Army Community and Family Support Center</b>

### Fiscal Year 2006

<b>European Region</b>
100th ASG Grafenwoehr, Germany
<b>Pacific Region</b>
Okinawa, Japan
<b>Korean Region</b>
Korea

# Appendix B



## UFM Team Points of Contact

# UFM Points of Contact

## Points of Contact

### Project Management

Mr. Jeffrey Dalbey	CFSC CFMO	Jeff.Dalbey@cfsc.army.mil
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Ms. Linda Sims	ASA (M&RS) (Advisor)	Linda.Sims@hqda.army.mil
Ms. Myra Covarrubias	AAA (Audit Team)	covarrue@aaa.army.mil

### Financial/Manpower Team

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Mr. Jim Keene	CFSC-FMC	Jim.Keene@cfsc.army.mil
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Mr. Richard Courtney	IMA RM	Richard.Courtney@hqda.army.mil
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Mr. Jim Taras	DFAS (IND) (Advisor)	Jim.Taras@DFAS.mil
Ms. Kay Johnson	DFAS (IND) (Advisor)	Kay.Johnson@DFAS.mil
Mr. Joe Suarez	DFAS (IND) (Advisor)	Joe.Suarez@DFAS.mil
Mr. Bill McNeil	IMETS (Advisor)	William.McNeill@cfsc.army.mil
Ms. Gretchen Luongo	IMETS (Advisor)	Gretchen.Luongo@ima-e.army.mil

### Procurement/Contracting

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Ms. Sharon Sheehan	CFSC-NC	Sharon.Sheehan@cfsc.army.mil
Ms. Mary Collins	SERO Contracting Office	

### Human Resources

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Mr. Bill McCune	ASA G1 (CPP NAF)	Bill.McCune@ASAMRA.Hoffman.army.mil
Mr. Ahmet Toper	CHRA	Ahmet.Toper@chra.army.mil

### Pilot Sites

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Mr. Jerry Compton	IMA NE Regional MWR	Comptong@monroe.army.mil
Mr. Paul Burke	IMA NE Regional MWR	burkp@monroe.army.mil
Ms. Tina Jones	Fort Drum FMD	JonesT@drum.army.mil
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Mr. Thomas Nemmers	IMA SW Regional MWR	Thomas.Nemmers@samhouston.army.mil
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# Appendix C



## Section 323 of the Bob Stump National Defense Authorization Act for Fiscal Year 2003

# Section 323 of the Bob Stump National Defense Authorization Act for Fiscal Year 2003

## Legislation Language

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### **SECTION 1. SHORT TITLE; FINDINGS.**

(a) *SHORT TITLE.*—This Act may be cited as the “Bob Stump National Defense Authorization Act for Fiscal Year 2003”.

### **SEC. 323. UNIFORM FUNDING AND MANAGEMENT OF MORALE, WELFARE, AND RECREATION PROGRAMS.**

(a) *IN GENERAL.*—Chapter 147 of title 10, United States Code, is amended by adding at the end the following new section:

#### **“§ 2494. Uniform funding and management of morale, welfare, and recreation programs**

“(a) *AUTHORITY FOR UNIFORM FUNDING AND MANAGEMENT.*—Under regulations prescribed by the Secretary of Defense, funds appropriated to the Department of Defense and available for morale, welfare, and recreation programs may be treated as nonappropriated funds and expended in accordance with laws applicable to the expenditures of nonappropriated funds. When made available for morale, welfare, and recreation programs under such regulations, appropriated funds shall be considered to be nonappropriated funds for all purposes and shall remain available until expended.

“(b) *CONDITIONS ON AVAILABILITY.*—Funds appropriated to the Department of Defense may be made available to support a morale, welfare, or recreation program only if the program is authorized to receive appropriated fund support and only in the amounts the program is authorized to receive.

“(c) *CONVERSION OF EMPLOYMENT POSITIONS.*—(1) The Secretary of Defense may identify positions of employees in morale, welfare, and recreation programs within the Department of Defense who are paid with appropriated funds whose status may be converted from the status of an employee paid with appropriated funds to the status of an employee of a nonappropriated fund instrumentality.

“(2) The status of an employee in a position identified by the Secretary under paragraph (1) may, with the consent of the employee, be converted to the status of an employee of a nonappropriated fund instrumentality. An employee who does not consent to the conversion may not be removed from the position because of the failure to provide such consent.

“(3) The conversion of an employee from the status of an employee paid by appropriated funds to the status of an employee of a nonappropriated fund instrumentality shall be without a break in service for the concerned employee. The conversion shall not entitle an employee to severance pay, back pay or separation pay under subchapter IX of chapter 55 of title 5, or be considered an involuntary separation or other adverse personnel action entitling an employee to any right or benefit under such title or any other provision of law or regulation.

“(4) In this subsection, the term ‘an employee of a nonappropriated fund instrumentality’ means an employee described in section 2105(c) of title 5.”.

(b) *CLERICAL AMENDMENT.*—The table of sections at the beginning of such chapter is amended by adding at the end the following new item:

“2494. Uniform funding and management of morale, welfare, and recreation programs.”

# Appendix D



## Uniform Funding and Management (UFM) Policy Clarification on APF Authorizations

# Uniform Funding and Management (UFM) Policy Clarification on APF Authorizations

## Policy Clarification on APF Authorizations

These policy clarifications do not change any APF funding authorizations contained in Appendix D, AR 215-1. They are provided for more detailed clarification of those policies. Paragraph 9-3, AR 215-1 provides detailed guidance on requirements for APF positions.

Appropriated fund support is not authorized for use in or to support resale and/or revenue-producing activities, regardless of the category of the program. This does not include those activities which only charge nominal user fees to recoup NAF expenses. The following are examples for policy clarification:

a. Any resale operation (resale of either goods and/or services), which incurs labor and other operating costs, must be supported with NAFs unless specifically authorized APFs or the law requires sales at cost. This applies in CONUS, OCONUS, and at remote and BRAC locations. Nonappropriated fund revenue will not be generated when APFs pay the cost of labor and operating expenses. This does not preclude the use of an APF employee from both renting and checking out outdoor equipment in a Category B outdoor recreation facility when the rental of equipment is very limited; or preclude the registration clerk from selling limited snacks, soft drinks, or juice at a Category A MWR fitness center. The same situation may occur at a marina or equestrian riding facility, where there are both Category B and C activities operating within a single facility and the Category C part of the operation is not significant.

b. Category B - Equipment Check Out: If equipment is purchased with APF, a rental fee may not be charged unless to recoup NAF expenses of personnel checking out the equipment or NAF expenses for repair and maintenance of the equipment. If equipment is purchased, controlled and repaired with NAF, fees as determined by management may be charged.

c. Category B - Arts and Crafts: An arts and crafts facility may not charge for skill instruction, supervision, or use of equipment if provided from APF. Fees should be charged for NAF materials, instruction by NAF employees, NAF contractors, or NAF concessionaires.

d. Category B - Auto Crafts: APF (including personnel, equipment, supplies, etc.) may not be used to do repairs for free and/or for fees in auto crafts facilities, except as provided for in paragraph 8-6b(10), AR 215-1. The APF personnel may be used for management of the facility, to provide supervision of equipment use for both the patrons'

and the equipment's safety, and to perform limited functions requiring specialized training in use of the equipment (see Figure 8-1, AR 215-1). Patrons must do all other work. If other services are provided by auto crafts personnel, then the activity is a resale/revenue-producing activity and may not be supported by APF. This does not preclude providing NAF-supported instructional classes in a Category B program.

e. Category A - Gymnasium: All costs related to operation of the gymnasium are authorized to be supported with APF. Fees may not be charged for the use of APF resources. If, however, the gymnasium contains a snack bar, the snack bar is a resale/revenue-producing activity and may not be supported with APF.

All Category C programs are, by definition, revenue-producing activities and are not authorized APF support, except as follows:

a. Maintenance and repair of the facility and its installed equipment/systems and premises (roof, foundation, floors, walls, heating, air conditioning, electrical, plumbing, walk-in freezer, etc.).

b. Utilities in OCONUS areas.

c. Indirect support services (fire protection, security protection, pest control, sewage disposal, garbage and trash removal, snow removal, medical, veterinary and sanitary inspections, etc.).

d. Maintenance of golf courses (the defined playing and practice areas) and their systems (irrigation, electric, etc.) is prohibited except for designated remote and isolated locations and locations outside the United States. This does not exclude using APFs for maintenance and repair of pro shops, "club houses", or any other supporting facility which supports the MWR golf program, if done in accordance with the rules for other Category C MWR activities.

Category C programs in remote and isolated areas (see Table 4-1, AR 215-1) are authorized the same level of APF support as Category B programs. However, since the majority of activities in Category C programs are resale/revenue-producing, the only additional APF support extended to Category C programs in remote and isolated areas are the manager of the facility and utilities. Appropriated funds are not authorized for dining room, private parties, bar, snack bar, golf (except per above), bingo, etc., activities. This includes food service personnel (cooks, food and beverage managers,

# Uniform Funding and Management (UFM) Policy Clarification on APF Authorizations

dishwashers, waiters, waitresses); bar service personnel; furniture, fixtures, and equipment; supplies; training, etc.

If Category A and C or Category B and C programs are included in the same multi-use facility, care must be exercised to ensure that unauthorized support is not provided to the Category C program. For programs such as Stables or Marinas, where both NAF or APF-owned horses or boats and privately owned horses or boats are maintained, the proportion of privately owned versus NAF or APF horses or boats determines the category of the program. If less than 35 percent of the horses or boats are privately owned, the program may be operated as a Category B program. In this case, all costs associated with the privately owned horses or boats must be paid for by the private owners, to include a proportionate share of utilities, supplies, etc. If more than 35 percent of the horses or boats are privately owned, the program must be operated as a Category C program.

Common Support Programs are not categorized. Included in this definition are financial management, management above program level (DMWR, Community Operations Division, Family Support Division, Community Recreation Division), warehousing, personnel, marketing, executive control and essential command supervision (EC&ECS), procurement, etc. The extent to which APFs are authorized for these common support programs depends on the function being performed and the programs being supported. Refer to Appendix D, AR 215-1, for each element of expense for the authorizations by program being supported. Examples regarding common support programs are:

a. Financial management is authorized APF to the extent that personnel are providing technical guidance and assistance in preparing budgets, financial and analytical data required for command management and DOD Financial and Personnel Management Reports, and for EC&ECS, and responsible for APF resources. The APFs are not authorized to support functions connected with resale/revenue-producing activities, such as accounts receivable.

b. Warehousing is authorized APF support to the extent that it is for APF items, and not for resale/revenue-producing items and items not authorized from APF.

c. Functions for general management of more than one MWR program, including directors, division chiefs, and administrative support positions directly related to the above, provided they do not directly manage any program, are authorized APF support.

d. APF Support for Civilian personnel office (CPO) and Contracting functions is authorized to the extent that these functions can be performed by the APF offices without any increase in staffing (see Appendix D, AR 215-1). However, when the NAF CPO is providing services for positions which are identified as APF authorized, the cost of performing this service may be reimbursable through USA. The same principle applies to services provided by the NAF contracting office.

e. Data automation, auditing, architectural and engineering services, and legal services are specifically addressed in Appendix D.

# Uniform Funding and Management (UFM) Policy Clarification on APF Authorizations

## Soldiers of the 10th Mountain Division, Fort Drum, NY Supporting Efforts in Afghanistan



Soldiers scan the area while climbing a mountain near Tora Ray village, Afghanistan, April 6, 2004. (U.S. Army photo by Spc. Gul A. Alisan)



A Soldier rests while they contact base during a patrol of mountains in Shkin, Afghanistan, March 25, 2004. (U.S. Army photo by Spc. Gul A. Alisan)



A soldier with the 10th Mountain Division scans the field during his guard duty at Sarobi, Afghanistan, March 23, 2004. (U.S. Army photo by Spc. Gul A. Alisan)



A soldier with the 10th Mountain Division talks with a little girl during their brief stop on the way to a mission near Shkin, Afghanistan, March 25, 2004. (U.S. Army photo by Spc. Gul A. Alisan)

# Appendix E



## General Information Paper

# General Information Paper

## INFORMATION PAPER

CFSC-FM-M  
27 Feb 04

SUBJECT: Uniform Funding and Management (UFM)

1. Purpose. To provide information concerning the uniform resource program supporting morale, welfare, and recreation (MWR) and to announce the name change for the concept.
2. Facts.
  - a. What has previously been known as Uniform Resource Expanded Program (UREP) is now designated as UFM, to be in consonance with the language of the FY 03 Authorization Bill passed in the Congress and approved by the President.
  - b. Uniform funding and management is the merging of appropriated funds (APF) and nonappropriated funds (NAF) for the purpose of providing MWR services under NAF rules and procedures. It is designed to facilitate:
    - (1) The procurement of property and services for MWR, and
    - (2) The management of employees used to carry out the programs.
  - c. Currently the MWR Utilization Support and Accountability (MWR USA) process is authorized and in use by many for selected functions and expenses. The application of this process Army-wide for the whole MWR program is termed UFM. The basic steps of UFM involve:
    - (1) Preparation of a memorandum of agreement (MOA) between the APF resource manager and MWR manager outlining the APF authorized MWR service to be performed by the NAF instrumentality (NAFI)/ location, the APF funding, and the up-front payment schedule.
    - (2) The MOA serves as the basis for creating the APF obligation and forwarding the money to the NAFI.
    - (3) Expenditures authorized APF (Enclosure 3 to DOD Instruction 1015.15) and paid in accordance with the UFM process are recorded in a specially coded department for each MWR program on the NAF financial statement. These statements are prepared by the Defense Finance and Accounting Service (NAF Financial Services).
    - (4) At year-end, the MWR expenses authorized APF must equal or exceed the UFM income. Any recorded expenses excess to the amount of APF provided as a result of the MOA are termed APF shortfall.
  - d. The Uniform Resource Concept was demonstrated at six Department of Defense (DOD) sites during fiscal years 1997-1998 under Section 335 of the 1996 National Defense Authorization Act. Under the demonstration, there were no forced conversions of APF personnel.
  - e. At the conclusion of the test a report was prepared for the Assistant Secretary of Defense (Force Management Policy). The report which was fully coordinated with the Services, concluded that the process yielded overall positive results to the MWR program. In December 1999, the report was forwarded to Congress detailing the results of the demonstration. Included was an assessment by the Service audit agencies, headed by the staff of the DOD Inspector General that also concluded that appropriate management controls were in place to assure the safeguarding of resources.
  - f. Authorization for the use of the concept formerly designated as UREP is contained in Section 323: Uniform Funding and Management of Morale, Welfare, and Recreation Programs, of the "Bob Stump National Defense Authorization Act for Fiscal Year 2003," signed by the President on 2 December 2002.
  - g. The Army's implementation Plan will include a funding strategy and safeguards, a complete manpower transition plan, and accountability controls. However, the key to successful Army-wide implementation of UFM will be the safeguarding of the labor dollars and ensuring parity with other appropriated fund civilian pay dollars.
  - h. The UFM process has been approved by the Army as an alternate methodology to A – 76.

Mr. Phillips/DSN 761-7310  
Approved By: CFMO, CFSC

# Appendix F



## Sample Army UFM Programming and Budgeting Information

# UFM Programming and Budgeting Information

## General

This information package is provided to assist MWR NAF managers in developing the UFM schedules supporting the NAF budgets.

It includes Army program level information regarding MWR priorities, validated unfinanced requirements, and finance baseline standards.

At Tab G is the IMA Region/Garrison unique level requirement and funding target information. This

data will be used to develop the UFM department supporting the NAF operating budgets, the NAF cash flow forecasts for the year, and the UFM supporting documentation schedules.

Detailed instructions regarding these budgets and schedules are found in the Army NAF Budget Letter of Instruction and the Army UFM Implementation Guidance.

## ACSIM MDEP Introduction QDPC

### Community Support Activities (QDPC)

Community Support Activities - Core ".L" account (less youth) funds the management, administration and operation of DPCA staff; common support functions; and community recreation and leisure programs at installations. Common support functions include installation MWR division chiefs, their staffs and all MWR consolidated support functions. Recreation and leisure programs include libraries; sports and fitness; arts and crafts; automotive skills; recreation centers; entertainment; outdoor recreation; bowling (12 lanes or less); information, ticketing and registration; and as designated by Congress, Category C MWR activities at remote and isolated sites. QDPC includes support for Reserve Components and U.S. Army Accessions Command.

### Selected Guidance

DoD Directives 1015.2, 1015.14, and 1330.4.

- MWR programs are vital to mission accomplishment and form an integral part of the non-pay compensation system.

- QDPC also provides common support/services to MWR, Child and Youth Services, Army Community Services and Business Programs on garrisons.

- These programs provide a sense of community commonly furnished by other employers or other state or local governments to their employees and citizens.

DoD Instructions 1015.10 and 1015.15

- The basic financial standard for all categories of MWR activities is to use APFs to fund 100 percent of costs for which authorized.

Assistant Secretary of Defense letters

- 11 Feb 99, subject: DoD MWR Library Standards. Establishes minimum core standards for DoD libraries comparable to civilian community libraries.

- 25 Jan 99, subject: DoD Physical Fitness Center Standards. Establishes mandatory core (minimum) standards for fitness centers. Based on input from military departments, fitness industry experts and academia.

### How Does QDPC Support the Army's Mission?

MWR programs are directly related to most readiness dimensions (unit cohesion, discipline, fitness and motivation), recruitment and retention.

MWR programs include family activities that are directly related to commitment and preparedness.

Approx. 40% of QDPC funds common support/services to Child and Youth Services, Army Community Services, MWR, and Business Programs.

Spending on MWR results in a positive return on investment for individual and unit readiness, and for families – especially those left behind.

Deployed Soldiers rate their top MWR priorities as communication with family and friends; visual entertainment (books, electronic games, live performances, and movies); and access to fitness equipment. Deployed soldiers consider MWR a force multiplier!

That Soldiers are entitled to the same quality of life as is afforded the society they are sworn to defend is the covenant we have with our Soldiers, with their families, with our DA civilians, with our retirees, and with the American people themselves who stand behind each Soldier.

# UFM Programming and Budgeting Information

## What Does QDPC Buy?

Sports, Recreation and Library program-delivery expenses, plus garrison structure for the DMWR and common support expenses:

- DA Civilian Labor. Includes NAF salaries paid with APF under Uniform Funding and Management and MWR Utilization Support and Accountability.
- Supplies
- Contracts
- Travel and per diem
- Program-specific technical training
- Equipment, including equipment to meet current environmental and safety requirements, and customer needs.
- Equipment maintenance
- The opportunity for Soldiers and families to exercise body & mind.

## QDPC Requirements Methodology

AIM-HI requirements are based on FY01-03 execution data, normalized based on national indices, and ISR reports. The cost drivers are number of patrons

actually participating, and total eligible population. Community Recreation (CR) requirements are driven by Baseline Standards for Community Recreation programs approved by the Army MWR Board of Directors (BOD). Baseline Standards establish predictability and equality for levels of support that Soldiers and family members can expect throughout the Army. Baseline Standards use actual population to define required services, facilities, equipment and staffing.

MWR Baseline Standards are the basis for ISR III measurement metrics and Army Well Being goals. They build funding requirements and provide an effective, logical means to articulate resource requirements for MWR programs. CR ratings are reported to the MWR BOD and Army Staff.

MWR programs are strategically planned and implemented using business management practices to fulfill local needs, while maintaining the readiness, recruitment and retention capability to support the wartime mission and to meet quality, fiscal, health and safety standards.

QDPC Fixed Costs - \$Thousands

<b>DA Civilian Pay (Direct Hires Only)</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
Civ Personnel Authorized for the MDEP (# of Workyears)	2,327	2,307	2,307	2,307	2,307	2,307	2,307
Authorized MWR USA/UFM Personnel for the MDEP	631	631	631	631	631	631	631
Requested Changes to Personnel Authorizations	0	0	0	0	0	0	0
<b>Total Requested Personnel Authorizations</b>	<b>2,327</b>	<b>2,307</b>	<b>2,307</b>	<b>2,307</b>	<b>2,307</b>	<b>2,307</b>	<b>2,307</b>
Civ Pay Requirement to support Authorized Personnel	139,617	141,529	144,776	149,243	152,099	155,586	159,170
Civ Pay Requirement to support MWR/USAP Personnel	51,978	53,745	55,573	57,462	59,416	61,436	63,525
Civ Pay Requirement to support Requested Authorizations	0	0	0	0	0	0	0
<b>Total Requested Requirement for Civ Pay Auths</b>	<b>191,595</b>	<b>195,274</b>	<b>200,349</b>	<b>206,705</b>	<b>211,515</b>	<b>217,022</b>	<b>222,695</b>
<b>Contracts Greater than \$500k</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
Contract Labor (#1)	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$
Publication Contract	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$
Software Development Contract	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$
Other contracts are installation-specific/executed	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$
<b>Total Contracts</b>	<b>\$\$\$</b>	<b>\$\$\$</b>	<b>\$\$\$</b>	<b>\$\$\$</b>	<b>\$\$\$</b>	<b>\$\$\$</b>	<b>\$\$\$</b>
<b>Fixed cost as a percent of funding</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
Total fixed cost (DA Civilian, Contracts & Other)		195,274	200,349	206,705	211,515	217,022	222,695
Total MDEP funding	N/A	219,115	209,120	198,075	193,946	205,008	219,673
* Percent of fixed cost to MDEP funding	N/A	89.1%	95.8%	104.4%	109.1%	105.9%	101.4%
* Percent of fixed cost to MDEP funding, less NGB	N/A	90.7%	97.5%	106.4%	111.2%	107.9%	103.2%

# UFM Programming and Budgeting Information

QDPC Execution Trend - \$Thousands

	Actuals	Actuals	Actuals	Current	Current	Current	Current	Current	Current	Current
APPN	FY02	FY03	FY04	Funding	Funding	Funding	Funding	Funding	Funding	Funding
OMA	\$220,796	\$233,662	\$245,271	\$188,108	\$ 215,406	\$ 205,402	\$ 194,352	\$ 190,219	\$ 201,160	\$ 215,703
OMNG	239	956	36	200	203	205	205	205	211	216
NGPA	707	1,931	2,508	3,511	3,506	3,513	3,518	3,522	3,637	3,754
<b>TOTAL Funding</b>	<b>\$221,742</b>	<b>\$236,549</b>	<b>\$247,815</b>	<b>\$191,819</b>	<b>\$ 219,115</b>	<b>\$ 209,120</b>	<b>\$ 198,075</b>	<b>\$ 193,946</b>	<b>\$ 205,008</b>	<b>\$ 219,673</b>
UFR				\$ (86,374)	\$ (171,717)	\$ (199,232)	\$ (217,180)	\$ (227,809)	\$ (222,464)	\$ (214,449)
<b>TOTAL RQMT</b>		<b>\$242,122</b>	<b>\$283,647</b>	<b>\$389,828</b>	<b>\$ 390,832</b>	<b>\$ 408,352</b>	<b>\$ 415,255</b>	<b>\$ 421,755</b>	<b>\$ 427,472</b>	<b>\$ 434,122</b>
OMA				382,381	382,832	388,174	403,021	409,461	414,931	421,329
OMNG				423	199	200	200	200	205	210
NGPA				7,024	7,801	8,800	8,799	8,800	8,976	9,156
PCP 0711	N/A	N/A				\$ 11,178	\$ 3,235	\$ 3,294	\$ 3,360	\$ 3,427
Rate of Total Funding Growth		6.7%	4.8%	-22.6%	14.2%	-4.6%	-5.3%	-2.1%	5.7%	7.2%
Rate of Total RQMT Growth					0.3%	4.5%	1.7%	1.6%	1.4%	1.6%

QDPC UFR List Recap by Priority - \$Thousands

UFR	APPN	CMD	APE	FY07	FY08	FY09	FY10	FY11	Total
Installation Opnl Shortfall	OMA	2A0	131096L00	\$ 189,755	\$ 206,425	\$ 216,974	\$ 212,733	\$ 204,567	\$ 1,030,454
SAO/ Military Mission	OMA	220	131796L00	1,017	1,018	1,018	1,038	1,053	5,150
Library On-line Databases	OMA	220	131796L00	3,178	3,235	3,294	3,360	3,427	16,494
NGB Sports Management	NGPA/OMNG	180	1N3150000	5,282	5,276	5,273	5,333	5,396	26,560
Field Entertainment Equip Sustain	OMA	220	131796L00	0	1,226	1,250	0	0	2,476
<b>Total UFRs</b>				<b>\$ 199,232</b>	<b>\$ 217,180</b>	<b>\$ 227,809</b>	<b>\$ 222,464</b>	<b>\$ 214,449</b>	<b>\$ 1,081,134</b>

Provides funding required to meet validated baseline operational requirements. Supports Modularity Transformation. If not funded, preservation of existing programs and services is impossible.

Provide MWR support for Security Assistance Organizations (SAO)/military missions in foreign countries. This is a Joint program for which Army has responsibility for 130 locations worldwide.

Library on-line databases previously validated in POM 04-09 but not funded under MDEP FAPC; moved to QDPC for POM 05-09. Not validated POM 05-09 or

06-11. Requirement remains to support Business Initiatives Council (BIC) initiative. Saved \$8.2M by purchasing centrally.

Enable 2,200+ National Guard (NG) athletes to compete beside their Active Duty counterparts in marksmanship, distance running, parachuting, wrestling, weight lifting, rugby, BMX, biathlon events, and the Best Ranger Competition. Soldiers train on their own time.

Replacement of equipment for installation entertainment programs which has been unfunded for several years.

# UFM Programming and Budgeting Information

## QDPC OMA Summary of Changes - \$Thousands

<b>PBR 07-11</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
* POM 06-11 Validated Requirements	\$278,193	\$390,832	\$397,174	\$412,020	\$418,461	\$424,112	\$430,695
Funded (Current)	191,819	219,115	209,120	198,075	193,946	205,008	219,673
<b><i>INCREASES</i></b>							
Library On-Line Databases (OMA)			\$ 3,178	\$ 3,235	\$ 3,294	\$ 3,360	\$ 3,427
Modularity (OMA)			8,000	0	0	0	0
<b>TOTAL Increase in Requirement</b>			<b>\$ 11,178</b>	<b>\$ 3,235</b>	<b>\$ 3,294</b>	<b>\$ 3,360</b>	<b>\$ 3,427</b>
<b><i>DECREASES</i></b>							
<b>TOTAL Decrease in Requirement</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PBR 07-11 REQUIREMENTS</b>							
Requested Requirement	N/A	N/A	\$408,352	\$415,255	\$421,755	\$427,472	\$434,122

\* POM06-11 Validated Requirements includes approximately \$8M per year for Modularity, except for FY07. Increase of \$8M in FY07 is required to implement Modularity. IMA requirements for the out years are not finalized. No change to FY08-11 Modularity figures are required at this time.

**OMA QDPC Does:**

Fund (Approx. 60% of QDPC, Army-wide)

- Libraries; Sports & Fitness; Recreation Centers; Outdoor Recreation; Automotive Skills; Arts & Crafts; Entertainment; Small Bowling Centers; Information, Ticketing & Registration; and remote & isolated Cat C activities.

Fund (Approx. 40% of QDPC, Army-wide.)

- Funds ACS, Child and Youth Services and MWR installation division chiefs, their staffs, and all MWR consolidated support.

- Funds Essential Command and Executive Control Supervision (EC&ECS) program management; administration and operation by DMWR staff. Serves entire military family, including Soldiers, spouses, retirees, civilians and children.

**OMA QDPC Does Not:**

Consistently meet demand for quality programs or facilities. Per PAF matrix, current level of performance is at C3 (nearly C4), vs. Army initiative to reach C2.

Despite MWR's close ties to mental and physical readiness for this Army at War, funding does not maintain pre-war standard of living for Soldiers or families.

Provide predictability of programs, services or quality between Soldier assignment locations, especially given prolonged funding reductions in current and out years.

# UFM Programming and Budgeting Information

## OMA Issues

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APF Shortfall – APF shortfall for FY05 validated requirements is projected to be \$86.4M. No relief for the out years is programmed.

NAF used ILO APF – NAF subsidy for ODPC that is unreimbursed is projected to be \$26.5M for FY05.

Funding for FY05 and out years – Does not fund minimal operational requirements. Shortfall in FY04 APF was supplemented by IMA and installations. This demonstrates the importance of MWR at all levels, from IMA headquarters to Soldiers and families on installations. Current reductions are not scheduled to be made well in the out year funding stream. Modularity, Transformation, Well-Being and Installations as Flagships Initiatives are beyond reach.

Deployments – Demand for MWR programs and services on installations for deploying RC units and RC Soldiers serving as backfills for AD Soldiers has increased. RC Soldiers are entitled to equitable services. Lack of funding has had a crippling effect on installations.

Sports and fitness expertise and programming - Many facilities currently staffed with enthusiastic but untrained SD. Lack of funding prevents professional staff being hired or trained and we are unable to provide adequate training to SD who may be there for as few as 2 days.

Can't get well - \$82.4M needed to raise quality of Sports, Recreation and Library programs to C2 status.

Bottom line for MWR programs – Recreation is recreation. Recreation is critical for maintaining Soldier and family resilience, especially during time of war.

## OMNG/NGPA Program Does

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Enable 2,200+ National Guard (NG) athletes to compete beside their Active Duty counterparts in marksmanship, distance running, parachuting, wrestling, weight lifting, rugby, BMX, biathlon events, and the Best Ranger Competition. Soldiers train on their own time.

Support the Chief, National Guard Bureau's #1 Priority of Recruiting, Retention, and Strength maintenance by providing over 1,400 leads annually for the National Guard.

Provide NG athletes for World Class Athlete Program, All Army, Council International Sports Military, Pan American Olympic Games, World Championships, and

other international amateur sports events considered suitable by the Department of State.

Provide a forum for NGB State Partnership Program by inviting 12+ countries to jump in the Rhode Island Parachute Competition, allows all states with jump status teams to compete in the Rhode Island Leap Fest Competition and provides equal competition slots for AC.

Represents the National Guard in the Army's Best Ranger Competition at Fort Benning, GA televised on ESPN.

## OMNG/NGPA Program Does Not

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Have parity with Active Duty programs.

Adequately represent the NG due to funding levels at or below 50% of validated requirements. POM 06-11 funding only brings this level to 40% of validated requirements.

Allow for growth of the program.

## OMNG/NGPA Issues

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All programs contribute to the Recruiting, Retention, and Strength Maintenance of the National Guard, yet still struggle to gain status and maintain their programs.

National Guard Pay & Allowances (NGPA) is a major funding requirement for this program because National Guard competitors are put on paid orders for a specific competition plus travel days. Active Component competitors are on tour and no pay & allowance expenses are incurred. The guard athletes continue to miss opportunities due to funding shortfalls.

Funding does not allow for any growth and currently programs are all suffering due to lack of funding in both PA and OM dollars.

Program follows guidelines and regulations of USACFSC to mirror theirs and feed, not duplicate, World Class Athlete Program, All Army Program, and others.

Best Ranger Competition and several marathons have gained national recognition through ESPN and other media.

# UFM Programming and Budgeting Information

## ACSIM MDEP Introduction QCCS

### Child Development Services (QCCS)

Core child care resources for the Total Army to support Force Stabilization. Funds installation personnel at required levels to operate Installation Child Care Programs, and Partnership Agreements/ Contract Services for Army Sponsored Community Based Child Care. On and off post care options include: Child Development Centers, Family Child Care Homes, School-Age Programs, and Outreach Services provided for children ages 4 weeks-12 years of eligible Active and Reserve Component Soldiers. Funding ensures quality standards and staffing levels necessary to minimize risk of child abuse and to achieve and maintain DoD Certification/State licensing equivalent and National Accreditation per statutory requirement and DoD policy. Child Care Program is subject to Military Child Care Act, which addresses personnel and training requirements, patron fees and appropriated fund support.

### Selected Guidance

#### Guidance:

- PL 104-106 - Military Child Care Act
- PL 101-647 - Crime Control Act
- PL 106-65, Sec 584: Provides support for expanded child care services and youth program services
- PL 106-79 Conference Report – DoD Report on Family Child Care Subsidy and Access to Military Child Care
- DoDI 6060.2 Child Care Programs and AR 608-10 Child Development Services
- DoDI 6060.3 School Age Care and AR 608-10 Child Development Services
- DoDI 1015.2 MWR Programs and AR 215-1 MWR Programs
- Army Well Being Plan Objectives 3.5.3 and 3.6.4 Programs
- Army MWR Baseline Standards for Child Care Programs
- AFAP Issue #513: Child Care for Geographically Isolated Active and Reserve Component
- AFAP Issue #569: Army Sponsored Community Based Child Care
- AFAP Issue #566: Child Care Fees
- DoD Social Compact and DoD Status of the Force
- Report to SECDEF
- CSA Focus Area # 11
- APMG Priority: 6.2.2.1
- MWR BOD Guidance, Memo 5 Feb 05
- 2004 DACOWITS Report, Dec 04

#### Guidance Ensures:

Common Levels of Support are established for targeted populations.

Risk of institutional child abuse is minimized; health, safety, well being of children maintained while in care

Multiple affordable child care options are available for Soldiers and the Army to meet changing requirements.

Trained workforce able to meet DoD Certification and National Accreditation standards .

Child Care Program is a major source of spouse employment.

Reduced child care fees for Soldiers and statutory levels of APF support from Army.

Military Child Care “Model for the Nation” status is sustained.

Army families can access child care where they reside..

### How Does QCCS Support the Army's Mission?

Supports readiness and well-being of Army families by reducing conflict between mission requirements & parental responsibilities.

Support for the Army Modular Force

- 8,842 CONUS child care spaces needed at gaining installations.

- Sustainment of 65% of Army child care demand Fact-of-Life Adjustment (“Baby Boom”)

- 2,375 current Child Development Center spaces re-designated as infant/toddler spaces.

- 900 Family Child Spaces re-designated as infant/toddler spaces.

New Way of Doing Business (BIC to 80%).

- 15,137 additional child care spaces to meet 80% of Army child care demand.

- 53% of increased child care capability to be provided off-post thru Army Sponsored Community Based programs.

# UFM Programming and Budgeting Information

## What Does QCCS Buy?

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Provides mission related child care for Army work force that:

- Meets Military Child Care Act and DoD Policy Requirements.
- Minimizes risk to children (health, safety, child abuse).
- Delivers multiple care options (e.g., Child Development Centers, Family Child Care Homes, School Age Programs, off-post Outreach Services) to serve on and off post patrons.
- Supports spouse employment.
- Ensures Common Levels of Support for eligible users.
- Maintains affordability for Soldiers and Army.
- Reduces lost duty time resulting from lack of child care during duty hours.

## QCCS Requirements Methodology

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Army Child Care Requirements Generated by: Statutory Guidance, DOD Policy, National Professional Standards and Leadership Direction (Army Modular Force)

Program Capability Parameters.

- Mix of Child Space Types; e.g., Infants, Toddlers,

Preschool, School Age, Special Needs

- Mix of Child Space Delivery Options; e.g., Center, Family Child Care Home, School Sites
- Mix of Care Space Program Options; e.g., Full Day, Part Day, Hourly, Special Needs, 24 Hour,
- Location of Child Space Delivery Options; e.g., Army Operated On Post; Army Sponsored Off Post

Cost Drivers.

- Numbers and Types of Child Spaces
- Army Unit Cost per Child Space
- Soldier Fees per DoD Fee Policy

AIM-HI Child Care Space Requirement.

- Determined Using Standard Service Costing Methodology to establish Common Levels of Support.
- Approved Child Care Cost Estimating Relationship (CER) for direct operating costs.
- Developed IAW ACSIM /SAFM-CE guidance.
- Includes labor that is adjusted for locality, inflation and pay raises. Does not include requirements for maintenance and repair, custodial service, transportation, communication.
- Based on FY 00-02 execution data, national indices, ISR Reports and MWR Baseline Standards.
- Validated by GAO and RAND CORP studies; within DoD unit cost ranges.

# UFM Programming and Budgeting Information

## OCCS Fixed Costs - \$Thousands

<b>DA Civilian Pay (Direct Hires Only) (\$k)</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
Civ Personnel Authorized for the MDEP (# of Workyears)	2,197	2,175	2,174	2,174	2,174	2,174	2,174
MWR/USA Workyears	444	444	444	444	444	444	444
Requested Changes to Personnel Authorizations	0	0	0	0	0	0	0
<b>Total Requested Personnel Authorizations</b>	<b>2,641</b>	<b>2,619</b>	<b>2,618</b>	<b>2,618</b>	<b>2,618</b>	<b>2,618</b>	<b>2,618</b>
Civ Pay Requirement to support Authorized Personnel	\$139,725	\$141,399	\$144,581	\$149,037	\$151,886	\$155,374	\$158,948
MWR/USA Civ Pay Requirement	31,448	32,517	33,623	34,766	35,948	37,170	38,434
Civ Pay Rqmt to support Requested Authorizations	0	0	0	0	0	0	0
<b>Total Requested Rqmt to Support Civ Pay Auths</b>	<b>\$171,173</b>	<b>\$173,916</b>	<b>\$178,204</b>	<b>\$183,803</b>	<b>\$187,834</b>	<b>\$192,544</b>	<b>\$197,382</b>
<b>Contracts Greater than \$500k (\$k)</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
DoD Certification and National Accreditation	\$1,961	\$2,020	\$2,081	\$2,143	\$2,207	\$2,274	\$2,342
Family Child Care Subsidies/Group Surge Care	19,407	20,183	20,991	21,830	22,704	23,612	24,556
CYS Surveillance Systems	775	798	822	847	872	899	926
CYS Background Checks	625	644	664	683	704	725	747
Partnerships with Community Organizations	13,251	13,649	14,058	14,480	14,914	15,362	15,823
BIC Pilot	6,864	6,864	7,070	7,282	7,500	7,725	7,957
Contractual Personnel - Foreign Nationals	4,463	4,601	4,744	4,891	5,043	5,199	5,360
CYS Functional Assessment	1,517	1,562	1,609	1,658	1,707	1,759	1,811
<b>Total Contracts</b>	<b>\$ 48,663</b>	<b>\$ 50,321</b>	<b>\$ 52,039</b>	<b>\$ 53,814</b>	<b>\$ 55,651</b>	<b>\$ 57,555</b>	<b>\$ 59,522</b>
<b>Other Fixed Costs</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fixed cost as a percent of funding</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
Total Fixed cost (DA Civilian, Contracts & Other)	\$ 219,836	\$ 224,237	\$ 230,243	\$ 237,617	\$ 243,485	\$ 250,099	\$ 256,904
Total MDEP Funding	N/A	178,406	175,051	159,955	164,459	167,996	172,058
Percent of fixed cost to MDEP funding	N/A	126%	132%	149%	148%	149%	149%

## OCCS Execution Trend - \$Thousands

	Actuals	Actuals	Actuals	Current Funding	Current Funding	Current Funding	Current Funding	Current Funding	Current Funding	Current Funding
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
APPN										
OMA	\$146,173	\$158,032	\$169,248	\$168,289	\$173,342	\$170,027	\$159,955	\$164,459	\$167,996	\$172,058
OMAR	0	0	0	0	3,065	3,069	0	0	0	0
OMNG	0	0	0	0	1,999	1,955	0	0	0	0
<b>TOTAL Funding</b>	<b>\$146,173</b>	<b>\$158,032</b>	<b>\$169,248</b>	<b>\$168,289</b>	<b>\$178,406</b>	<b>\$175,051</b>	<b>\$159,955</b>	<b>\$164,459</b>	<b>\$167,996</b>	<b>\$172,058</b>
UFR				\$ (114,783)	\$ (124,938)	\$ (196,944)	\$ (254,546)	\$ (288,619)	\$ (326,814)	\$ (360,590)
<b>TOTAL RQMT</b>				<b>\$283,072</b>	<b>\$303,344</b>	<b>\$371,995</b>	<b>\$414,501</b>	<b>\$453,078</b>	<b>\$494,810</b>	<b>\$532,648</b>
OMA				\$268,648	\$289,839	\$313,079	\$340,769	\$357,724	\$376,052	\$395,544
OMAR				4,988	3,721	3,849	4,016	4,749	5,214	5,416
OMNG				9,436	9,784	10,032	8,900	8,891	9,780	9,958
PCP 0711						45,035	60,816	81,714	103,764	121,730
Rate of Total Funding Growth		8.1%	7.1%	-0.6%	6.0%	-1.9%	-8.6%	2.8%	2.2%	2.4%
Rate of Total Rqmt. Growth					7.2%	22.6%	11.4%	9.3%	9.2%	7.6%

As briefed 11 March 05 - Includes some overlap in requirements among:

- BIC 80%
- Army Modular Force
- Geographically Dispersed/Isolated Soldiers
- Program Shortfall

# UFM Programming and Budgeting Information

## QCCS Execution Trend - \$Thousands

	Actuals	Actuals	Actuals	Current Funding	Current Funding	Current Funding	Current Funding	Current Funding	Current Funding	Current Funding
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
APPN										
OMA	\$146,173	\$158,032	\$169,248	\$168,289	\$173,342	\$170,027	\$159,955	\$164,459	\$167,996	\$172,058
OMAR	0	0	0	0	3,065	3,069	0	0	0	0
OMNG	0	0	0	0	1,999	1,955	0	0	0	0
<b>TOTAL Funding</b>	<b>\$146,173</b>	<b>\$158,032</b>	<b>\$169,248</b>	<b>\$168,289</b>	<b>\$178,406</b>	<b>\$175,051</b>	<b>\$159,955</b>	<b>\$164,459</b>	<b>\$167,996</b>	<b>\$172,058</b>
UFR				\$ (114,783)	\$ (124,938)	\$ (111,091)	\$ (138,231)	\$ (157,231)	\$ (182,988)	\$ (203,764)
<b>TOTAL RQMT</b>				<b>\$283,072</b>	<b>\$303,344</b>	<b>\$286,142</b>	<b>\$293,186</b>	<b>\$321,890</b>	<b>\$350,984</b>	<b>\$375,822</b>
OMA				\$268,648	\$289,839	\$227,226	\$219,454	\$226,336	\$232,226	\$238,718
OMAR				4,988	3,721	3,849	4,016	4,749	5,214	5,416
OMNG				9,436	9,784	10,032	8,900	8,891	9,780	9,858
PCP 0711						45,035	60,816	81,714	103,764	121,730
Reduced Requirements*						85,853	121,315	131,388	143,826	158,826
Rate of Total Funding Growth		8.1%	7.1%	-0.6%	6.0%	-1.9%	-8.6%	2.8%	2.2%	2.4%
Rate of Total Rqmt. Growth					7.2%	6.7%	2.6%	0.7%	0.1%	7.1%

\*Adjusted requirements in FY07-11 eliminating some overlap as originally briefed on 11 March 2005, see slide #8

- BIC to 80%
- Army Modular Force
- Geographically Dispersed/Isolated Soldiers
- Program Shortfall

## QCCS UFR List Recap by Priority - \$Thousands

UFR	APPN	CMD	APE	FY07	FY08	FY09	FY10	FY11	Total 07-11
<b>Army Modular Force</b>	OMA	2A0	131019000	\$11,225	\$11,572	\$16,126	\$21,374	\$22,861	\$83,158
	OMA	220	131019000	9,770	11,751	13,832	15,522	16,003	66,878
<b>Subtotal</b>				<b>\$20,995</b>	<b>\$23,323</b>	<b>\$29,958</b>	<b>\$36,896</b>	<b>\$38,864</b>	<b>\$150,036</b>
<b>Fact of Life Adjustment</b>									
<b>Operation Baby Freedom</b>	OMA	2A0	131019000	10,365	10,686	11,017	11,359	11,711	55,138
	OMA	220	131019000	1,350	1,392	1,435	1,479	1,525	7,181
<b>Subtotal</b>				<b>\$11,715</b>	<b>\$12,078</b>	<b>\$12,452</b>	<b>\$12,838</b>	<b>\$13,236</b>	<b>\$62,319</b>
<b>Transformation: BIC to 80% Child Care Demand</b>	OMA	2A0	131019000	5,793	11,945	18,473	25,394	32,726	94,331
	OMA	220	131019000	6,532	13,470	20,831	28,636	36,904	106,373
<b>Subtotal</b>				<b>\$12,325</b>	<b>\$25,415</b>	<b>\$39,304</b>	<b>\$54,030</b>	<b>\$69,630</b>	<b>\$200,704</b>
<b>Total UFRs</b>				<b>\$45,035</b>	<b>\$60,816</b>	<b>\$81,714</b>	<b>\$103,764</b>	<b>\$121,730</b>	<b>\$413,059</b>

• Army Modular Force uses new “ways of doing business” through Army Sponsored Community Based Child Care Options. Funds operational costs for additional CONUS child space capacity at gaining installations where existing capacity is not sufficient. Delivers 3,479 spaces in off post Army Sponsored Community Based Child Care options. Supports 5,363 facility based spaces submitted per IMA PBR 07-11 Global Positioning Initiative (GPI).

• Operation Baby Freedom addresses baby boom “Fact-of-Life Adjustment.” Funds increased demand

for infant/toddler child care spaces resulting from “baby boom” as Soldiers return from Operation Iraqi Force/Operation Enduring Freedom. “Re-designates” existing preschool child care spaces as infant/toddler spaces.

• BIC to 80% Child Care demand is transforming the way we do business. Funds expansion of Army child care capability by 15,137 child spaces to achieve DoD Social Compact goal to meet 80% child care demand. Growth phased 3-4% per year.

# UFM Programming and Budgeting Information

OCCS OMA Summary of Changes - \$Thousands

PBR 07-11	FY05	FY06	FY07	FY08	FY09	FY10	FY11
POM 06-11 Validated Requirements	\$283,072	\$303,344	\$326,960	\$353,685	\$371,364	\$391,046	\$410,918
Funded (Current)	168,289	178,406	175,051	159,955	164,459	167,996	172,058
<b>INCREASES</b>							
Army Modular Force (OMA)			\$ 20,995	\$ 23,323	\$ 29,958	\$ 36,896	\$ 38,864
Fact-of-Life Adjustment: Operation Baby Freedom (OMA)			11,715	12,078	12,452	12,838	13,236
Transformation: BIC to 80% Child Care Demand (OMA)			12,325	25,415	39,304	54,030	69,630
TOTAL Increase in Requirement			\$ 45,035	\$ 60,816	\$ 81,714	\$ 103,764	\$ 121,730
<b>DECREASES</b>							
MACOM PCPs							
MACOM BCPs							
OTHER							
TOTAL Decrease in Requirement *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PBR 07-11 REQUIREMENTS</b>							
Requested Requirement	N/A	N/A	\$371,995	\$414,501	\$453,078	\$494,810	\$532,648

- As originally briefed 11 March 05
- Reduced requirements in FY07-11 due to eliminating overlap in requirements.

OCCS OMA Summary of Changes - \$Thousands

PBR 07-11	FY05	FY06	FY07	FY08	FY09	FY10	FY11
POM 06-11 Validated Requirements	\$283,072	\$303,344	\$326,960	\$353,685	\$371,364	\$391,046	\$410,918
Funded (Current)	168,289	178,406	175,051	159,955	164,459	167,996	172,058
<b>INCREASES</b>							
Army Modular Force (OMA)			\$ 20,995	\$ 23,323	\$ 29,958	\$ 36,896	\$ 38,864
Fact-of-Life Adjustment: Operation Baby Freedom (OMA)			11,715	12,078	12,452	12,838	13,236
Transformation: BIC to 80% Child Care Demand (OMA)			12,325	25,415	39,304	54,030	69,630
TOTAL Increase in Requirement			\$ 45,035	\$ 60,816	\$ 81,714	\$ 103,764	\$ 121,730
<b>DECREASES</b>							
Reduced requirements			\$ 85,853	\$ 121,315	\$ 131,388	\$ 143,826	\$ 156,826
MACOM PCPs							
MACOM BCPs							
OTHER							
TOTAL Decrease in Requirement *	\$ -	\$ -	\$ 85,853	\$ 121,315	\$ 131,388	\$ 143,826	\$ 156,826
Net Change in Requirements (reduction)			\$ (40,818)	\$ (60,499)	\$ (49,674)	\$ (40,062)	\$ (35,096)
<b>PBR 07-11 REQUIREMENTS</b>							
Requested Requirement	N/A	N/A	\$286,142	\$293,186	\$321,690	\$350,984	\$375,822

- Reduced requirements in FY07-11 due to eliminating overlap in requirements.

# UFM Programming and Budgeting Information

## OMA QCCS Does:

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Reduce tension between Soldiers' parental responsibilities and mission requirements.

Begin to shift focus to serve patrons living off-post.

Have national status as child care " model for the nation."

Use Cost, Quality and Availability performance measures to maintain Accountability.

Establish FY 05 Funding as Baseline Year for Program Budget Review FY07-11.

## OMA QCCS Does Not:

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Sustain Child Care Capability provided in FY 04 (65%) and funded for FY05/06 (65%).

Increase Community Based Child Care capacity to serve geographically isolated/dispersed Active & Reserve Component Families (Army Family Action Plan Issues # 513, # 569) ( CSA Focus Area #11).

Allow Army to increase child spaces each year per DoD Social Compact Metric (Dec 2004 DACOWITS Report).

Meet Army Baseline Standards for Child Care.

Provide Common Levels of Support to ensure predictable and reliable sources of care.

Support expansion of Child Care Business Initiative Council Pilot Initiative.

## QCCS Issues

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Need for Immediate Increase in Child Care Services.

- Nature of the Expeditionary Force – "AN ARMY AT WAR."

- Army Modular Force child care requirements at gaining installations.

- "Baby Boom" increases the requirements for infant/toddler care.

Disruption of Child Care Capabilities At Odds with DoD Social Compact and CSA Initiative #11.

- Army Sample Survey of Military Personnel 2002 data shows lack of child care is increasing Soldier lost duty time.

- Family and Soldier Forums indicate financial hardships for Families that do not have access to Military Child Care.

- Limited availability of affordable child care options is quality of life concern for National Guard, Army Reserve Soldiers and Geographically Dispersed/ Isolated Soldiers, e.g., Recruiters.

- 2004 DACOWITS report reiterated to DoD the need to increase its efforts to meet its goal, and address the need for greater child care availability during times of increased demand.

Current Child Care BIC Pilot Initiative Provides Strategy to Address Unmet Demand PBR FY 07-11.

- Uses FY 05 as baseline funding level.

- Meets unmet demand (15,137 spaces) thru mix of Army Operated Garrison & Army Sponsored Child Care Programs.

- Increases availability of care for off-post patrons.

Military Child Care Provides Return on Taxpayer Investment Unmatched by Most DoD programs.

- Cost and Quality performance measures validated by outside sources i.e., GAO, RAND Corporation, national experts.

- Cited an "model for the nation"; maintains strong congressional interest and has high national visibility.

Military Child Care reduces family tensions and retains Army Families and Soldiers.

# UFM Programming and Budgeting Information

## ACSIM MDEP Introduction QYDP

### Youth Development Program (QYDP)

Core resources for Youth Programs for the Total Army to support Force Stabilization. Funds installation personnel at required levels to operate Installation Youth Programs; and Partnership Agreements / Contract Services for off post Army Sponsored Community Based Youth Services. Program includes Youth Sponsorship, a statutory requirement and the Army Middle School Program for youth (ages 11-15 years) who are "too old for child care and too young to have a job."

Key components include Youth Centers, Teen Centers, School Liaison /Transition Services, Youth Sports and Fitness, Home Work Centers, Youth Computer Labs and Instructional Programs. Funding ensures quality standards and staffing levels necessary to provide supervision during out of school hours and prevention initiatives to mitigate youth violence, gang activities, substance abuse and other at-risk behaviors. Serves children and youth ages 6-18 years of Active Component, Active Guard and Reserve, and DoD Civilian families.

### Selected Guidance

#### Guidance:

- Public Law 104-106 Sect 1785 Youth Sponsorship Program
- Public Law 104-201, Section 1044: Cites concern about lack of support for DoD Youth Programs
- Public Law 106-65, Section 584: Provides support for expanded child care services and youth program services
- Public Law 101-647 -Crime Control Act
- DoDI 1015.2 – MWR Programs and AR 215-1-MWR Programs
- DoDI 6060.3 School Age Care
- DoDI 6060.4 Youth Programs
- Army Family Action Plan Issues: #439 (Teen Program Standardization), #447 (Security Surveillance for Child and Youth Facilities); # 503 Physical Fitness for Military –Connected Children and Youth
- Army Education Summit 00 and Army Education Summit 02- Recommendations; CSA direction
- CSA Focus Area #11 (FY04)
- Army Well Being Objectives 3. 6.4, 3.5.3, 3.5.2
- Army MWR Baseline Standards for Youth Programs
- APMG Priority: 6.2.2.1

#### Guidance Ensures:

- Common Levels of Support are established for targeted populations
- Safe, supervised out of school activities during parental duty hours to minimize youth "at risk behaviors"
- School Transitions for Youth are eased during PCS moves
- Partnerships with 4-H Clubs, Boys & Girls Clubs of America and other Youth and Community organizations increase availability and quality of services for Army youth
- Geographically dispersed families can access services for youth where they reside

### How Does QYDP Support the Army's Mission?

Supports readiness and well-being of Army families by reducing conflict between mission requirements & parental responsibilities.

- Reduces stress on youth created by family tensions due to family separations, frequent moves, school transitions, and periods of high OPTEMPO as the Army transitions to a Modular Force.
- Helps mitigate Soldier and spouse lost duty time due to youth misconduct; Army Sample Survey of Military Personnel (SSMP) FY 2002 data shows 27% of enlisted Soldier-parents and 22% of their spouses lost duty time in a twelve month period due to dealing with youth misconduct.
- Support for the Army Modular Force; Restoration of 20% (28,202 spaces) baseline youth participation capability will absorb youth at many gaining installations.
- New Way of Doing Business.
  - Much of increased capability to be provided off-post thru Army Sponsored Community Based partnerships with youth serving organizations.
  - 21,152 additional youth spaces to meet 35% of Army Youth Demand.

# UFM Programming and Budgeting Information

## What Does QYDP Buy?

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Provides out of school supervision for youth 6-18 yrs during parental duty hours:

- Meets DoD Youth Program policy requirements and PL 104-106 requirements for Youth Sponsorship.
- Reduces likelihood of youth " at risk" behaviors, e.g., substance abuse, truancy, early sexual activity, vandalism during out of school hours.
- Provides services to include: youth sports and fitness, homework centers, computer labs, instructional programs, school transition services, recreational and social activities; leadership and volunteer community service opportunities.
- Ensures Common Levels of Support for eligible users.
- Maintains affordability for Soldiers.
- Reduces lost duty time resulting from " youth misconduct."

## QYDP Requirements Methodology

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Army Youth Program Requirements Generated by:

Statutory Guidance, DOD Policy, National Professional Standards and Leadership Direction (Army Modular Force).

Program Capability Parameters.

- Mix of Youth Program Delivery Options; e.g., Youth Centers, School Sites, MWR Facilities.
- Mix of Youth Program Options; e.g., Middle School

Program, Teen Programs, School Transition Services, Special Needs.

- Location of Youth Program Options; e.g., Army Operated On Post; Army Sponsored Off Post .

Cost Drivers.

- Numbers of Youth Participants and Youth Program Components.
- Army Unit Cost per Youth Space/Program Component.
- Soldier Fees per Army Fee Policy.
- AIM-HI Youth Program Capability Requirements.
  - Determined Using Standard Service Costing Methodology to establish Common Levels of Support.
  - Approved Youth Program Cost Estimating Relationship (CER) for direct operating costs.
    - Includes labor that is adjusted for locality, inflation and pay raises; does not include requirements for maintenance and repair, custodial service, transportation, communication.
  - Developed IAW ACSIM /SAFM-CE guidance.
  - Based on FY 00-02 execution data, national indices, ISR Reports and MWR Baseline Standards.
  - Fluctuations are made for variations in ages, geographic locations and seasonal programs.
  - School Transition Services and Youth Sports supplement youth space capability.

# UFM Programming and Budgeting Information

## QYDP Fixed Costs - \$Thousands

<b>DA Civilian Pay (Direct Hires Only)</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
Civ Personnel Authorized for the MDEP (# of Workyears)	377	371	371	371	371	371	371
MWR/USA Workyears	134	134	134	134	134	134	134
Requested Changes to Personnel Authorizations	0	0	0	0	0	0	0
<b>Total Requested Personnel Authorizations</b>	<b>511</b>	<b>505</b>	<b>505</b>	<b>505</b>	<b>505</b>	<b>505</b>	<b>505</b>
Civ Pay Requirement to support Authorized Personnel	\$23,671	\$23,831	\$24,378	\$25,130	\$25,608	\$26,196	\$26,801
MWR/USA Civ Pay Requirement	13,247	13,697	14,163	14,645	15,143	15,658	16,190
Civ Pay Rqmt to support Requested Authorizations	0	0	0	0	0	0	0
<b>Total Requested Rqmt to Support Civ Pay Auths</b>	<b>\$36,918</b>	<b>\$37,528</b>	<b>\$38,541</b>	<b>\$39,775</b>	<b>\$40,751</b>	<b>\$41,854</b>	<b>\$42,991</b>
<b>Contracts Greater than \$100k (\$k)</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
Contractual Personnel-Foreign Nationals	474	499	504	519	536	552	569
DoD Certification and Staff Credentials	3,498	3,606	3,718	3,834	3,952	4,075	4,201
Partnerships with Schools/Educational Organizations	2,505	2,583	2,663	2,745	2,830	2,918	3,009
Army Sponsored Community Based Youth Outreach Services	4,120	4,285	4,456	4,634	4,820	5,013	5,213
Partnerships with Community Youth Organizations	7,880	8,124	8,376	8,636	8,904	9,180	9,464
CYS Technology Labs/Security Surveillance Systems	1,520	1,558	1,597	1,637	1,678	1,720	1,763
<b>Total Contracts</b>	<b>19,997</b>	<b>20,645</b>	<b>19,717</b>	<b>20,368</b>	<b>21,042</b>	<b>21,737</b>	<b>22,466</b>
<b>Other Fixed Costs</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
<b>Fixed cost as a percent of funding</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
Total Fixed cost (DA Civilian, Contracts & Other)	\$56,915	\$58,173	\$58,258	\$60,143	\$61,793	\$63,591	\$65,447
Total MDEP Funding	N/A	58,176	58,069	53,233	50,262	51,660	52,885
Percent of fixed cost to MDEP funding	N/A	100%	100%	89%	81%	81%	81%

## QYDP Execution Trend - \$Thousands

	Actuals	Actuals	Actuals	Current Funding	Current Funding	Current Funding	Current Funding	Current Funding	Current Funding	Current Funding
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
APPN										
OMA	\$44,603	\$62,459	\$54,788	\$51,484	\$64,455	\$54,339	\$52,244	\$49,248	\$50,607	\$51,814
OMAR	0	0	0	0	756	724	0	0	0	0
OMNG	307	242	4,136	2,874	2,965	3,006	989	1,016	1,043	1,071
<b>TOTAL Funding</b>	<b>\$44,910</b>	<b>\$62,701</b>	<b>\$58,922</b>	<b>\$54,358</b>	<b>\$68,176</b>	<b>\$58,069</b>	<b>\$53,233</b>	<b>\$50,262</b>	<b>\$51,660</b>	<b>\$52,885</b>
UFR				\$(63,798)	\$(42,383)	\$(48,497)	\$(68,872)	\$(67,608)	\$(72,932)	\$(78,285)
<b>TOTAL RQMT</b>				<b>\$108,156</b>	<b>\$100,559</b>	<b>\$106,566</b>	<b>\$112,105</b>	<b>\$117,870</b>	<b>\$124,582</b>	<b>\$131,170</b>
OMA				\$103,027	\$88,772	\$94,224	\$99,193	\$104,349	\$110,419	\$116,317
OMAR				-	1,375	1,420	1,467	1,515	1,556	1,616
OMNG				5,129	10,412	10,922	11,445	12,006	12,607	13,237
PCP 07 11						-	-	-	-	-
<b>Rate of Total Funding Growth</b>		39.6%	-6.0%	-7.7%	7.0%	-0.2%	-8.3%	-5.6%	2.6%	2.4%
<b>Rate of Total Rqmt Growth</b>					-7.0%	6.0%	5.2%	5.1%	5.7%	5.3%

# UFM Programming and Budgeting Information

QYDP UFR List Recap by Priority - \$Thousands

UFR	APPH	CMD	APE	FY07	FY08	FY09	FY10	FY11	Total 07-11
<b>Youth Program to Serve the Expeditionary Force</b>	<b>OMNG</b>	<b>180</b>	<b>131G192</b>	<b>\$10,878</b>	<b>\$11,422</b>	<b>\$11,994</b>	<b>\$12,594</b>	<b>\$13,224</b>	<b>\$60,112</b>
	<b>OMAR</b>	<b>2A0</b>	<b>131R190</b>	<b>1,420</b>	<b>1,467</b>	<b>1,515</b>	<b>1,565</b>	<b>1,617</b>	<b>7,584</b>
<b>Subtotal</b>				<b>12,298</b>	<b>12,889</b>	<b>13,509</b>	<b>14,159</b>	<b>14,841</b>	<b>67,696</b>
<b>Youth Prgrm Shortfall</b>	<b>OMA</b>	<b>2A0</b>	<b>131019</b>	<b>20,048</b>	<b>29,296</b>	<b>36,805</b>	<b>40,848</b>	<b>44,913</b>	<b>171,910</b>
	<b>OMA</b>	<b>220</b>	<b>131019</b>	<b>745</b>	<b>842</b>	<b>950</b>	<b>1,171</b>	<b>1,356</b>	<b>5,064</b>
<b>Subtotal</b>				<b>20,793</b>	<b>30,138</b>	<b>37,755</b>	<b>42,019</b>	<b>46,269</b>	<b>176,974</b>
<b>Youth Program Security Surveillance System OMA Tail</b>	<b>OMA</b>	<b>2A0</b>	<b>131019</b>	<b>4,497</b>	<b>4,591</b>	<b>4,688</b>	<b>4,782</b>	<b>4,877</b>	<b>23,435</b>
<b>Youth Technology Labs OMA Tail</b>	<b>OMA</b>	<b>220</b>	<b>131019</b>	<b>4,081</b>	<b>4,124</b>	<b>4,211</b>	<b>4,295</b>	<b>4,381</b>	<b>21,092</b>
<b>Youth Transition Sponsorship Services</b>	<b>OMA</b>	<b>2A0</b>	<b>131019</b>	<b>6,129</b>	<b>6,400</b>	<b>6,683</b>	<b>6,891</b>	<b>7,107</b>	<b>33,210</b>
	<b>OMA</b>	<b>220</b>	<b>131019</b>	<b>699</b>	<b>730</b>	<b>762</b>	<b>786</b>	<b>810</b>	<b>3,787</b>
<b>Subtotal</b>				<b>6,828</b>	<b>7,130</b>	<b>7,445</b>	<b>7,677</b>	<b>7,917</b>	<b>36,997</b>
<b>Total UFRs</b>				<b>\$48,497</b>	<b>\$58,872</b>	<b>\$67,608</b>	<b>\$72,932</b>	<b>\$78,285</b>	<b>\$326,194</b>

Youth Program to Serve the Expeditionary Force thru Army Sponsored Community Based options to expand Youth Outreach Services to augment military operated youth programs.

Program Shortfall funds installation personnel at required levels to operate installation youth programs, and partnership agreements.

Youth Program Security Surveillance System OMA Tail funds routine maintenance, system replacements and upgrades based on a three year maintenance and five

year replacement cycle (central vendor). Youth Technology Labs OMA Tail funds replacement and upgrades of outdated equipment; supports replacement schedule comparable with industry standards (central vendor).

Youth Transition Sponsorship Services funds transition support services by installation School Liaison Officers; includes working with schools on records transfer, grade reciprocity, access to sports teams and extracurricular activities for youths in new surroundings .

QYDP Summary of Changes - \$Thousands

PBR 07-11	FY05	FY06	FY07	FY08	FY09	FY10	FY11
POM 06-11 Validated Requirements	\$108,156	\$100,559	\$106,566	\$112,105	\$117,870	\$124,582	\$131,170
Funded (Current)	54,358	58,176	58,069	53,233	50,262	51,650	52,885
<b><u>INCREASES</u></b>							
TOTAL Increase in Requirement			\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DECREASES</u></b>							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MACOM PCPs							
MACOM BCPs							
OTHER							
TOTAL Decrease in Requirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PBR 07-11 REQUIREMENTS</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
Requested Requirement	N/A	N/A	\$106,566	\$112,105	\$117,870	\$124,582	\$131,170

# UFM Programming and Budgeting Information

## OMA QYDP Does:

---

Reduce tension between Soldiers' parental responsibilities and mission requirements.

Begin to shift focus to serve patrons living off-post.

Provide quality programming that enhances character development, physical/health development, leisure time, academic skills, and leadership skills of Army youth.

Alleviate the hardships of school transitions of Youth impacted by mobile military lifestyle.

Use Cost, Quality and Availability performance measures to maintain Accountability.

Establish FY 04 Funding as Baseline Year for Program Budget Review FY 07-11.

## OMA QYDP Does Not:

---

Sustain Youth Program Capability (20% youth participation) provided in FY 04.

Include youth needs of geographically dispersed/isolated Active Component & Active Reserve Component Soldiers.

Sustain Youth Technology Labs in working order.

Meet Army Baseline Standards for Youth Programs.

Maintain Common Levels of Support to ensure predictable and reliable services for youth.

Support expansion of Youth Program Capability (youth participation) from 20% to 35% by FY 11.

## QYDP Issues

---

Program and Funding Equity for Youth Programs (comparable to child care program support)

*- Programs of the Department of Defense for youth who are dependents of members of the Armed Forces have not received the same level*

*of attention and resources as have child care programs of the Department since the passage of the Military Child Care Act of 1989..." "Older children deserve as much attention to their developmental needs as do younger children." (Public Law 104-201, Section 1044).*

Anticipated Increase in Need for Youth Program Outreach Services.

- Nature of Expeditionary Force to include Army Transformation.

- Temporary Increase in Army Strength.

- Re-basing youth program requirements at gaining installations.

- Outreach to geographically dispersed youth.

Outstanding UFRs Preclude Closure of AFAP Issues.

- AFAP Issue #439: Maintenance of Youth Computer Labs (\$4M Annually).

- AFAP Issue #447: Maintenance of Youth Security Surveillance Systems (\$4.5M Annually).

Sustained Growth in Youth Program Capability.

- Predictable funding increases needed annually to meet 35% Program Capability Level.

- Lack of Sustainment Funds eroding Youth Program Capability below current levels.

- Boys & Girls Clubs /4-H Partnerships essential to delivering Army Sponsored Community Based Services.

Military Youth Programs reduce family tensions and retain Army Families and Soldiers.

# UFM Programming and Budgeting Information

## Baseline Analysis for MDEPs: QDPC, QCCS, QYDP

### Morale Support Activities Resource Initiatives - QDPC

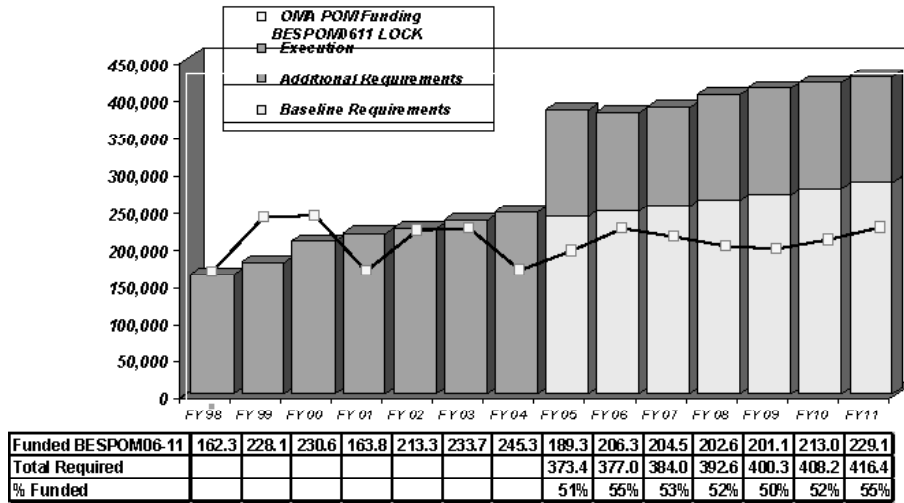
**Execution:**

- FY 03 and FY 04 execution exceeded OMA ABO funding due to IMA plus up and migration.
- Implemented Most Efficient Organization

**Requirements:**

- Requirements began phase in of revaliated Baseline Standards into AIM-HI.
- Funding in the out years is projected to be well below baseline.
- Funding attempts to stabilize in the out years.

**Morale Support Activities (QDPC)**  
\$ Thousands



### Morale Support Activities Resource Initiatives - QCCS

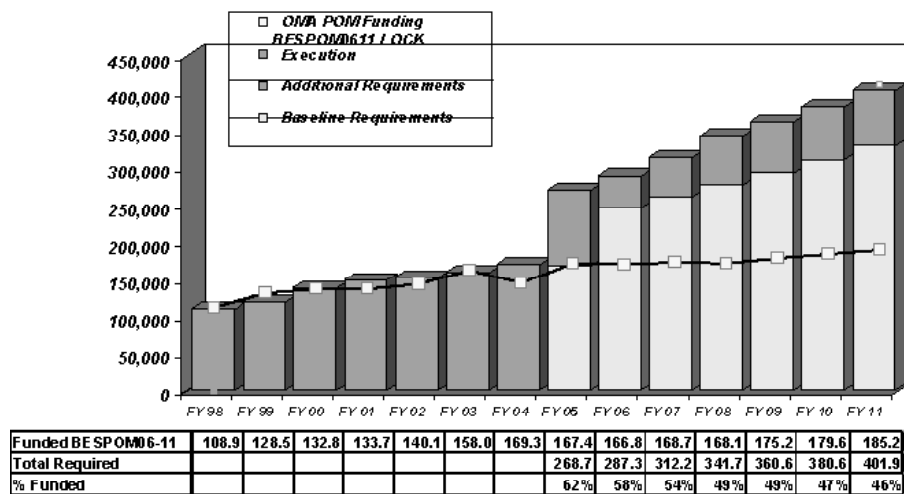
**Execution:**

- FY 03 & 04 execution exceeded OMA ABO funding due to IMA plus-up & migration.
- Met required staff to child ratios & professional standards.

**Requirements:**

- Ramp up of expanded Child Care Capacity from 65% to DoD standard of 80% (FY06 thru FY11).
- Funding in the out years is projected to be well below baseline requirements.
- Received approval during POM 06-11 to implement pilot program of community based child care.

**Child Care Services (QCCS)**  
\$ Thousands



# UFM Programming and Budgeting Information

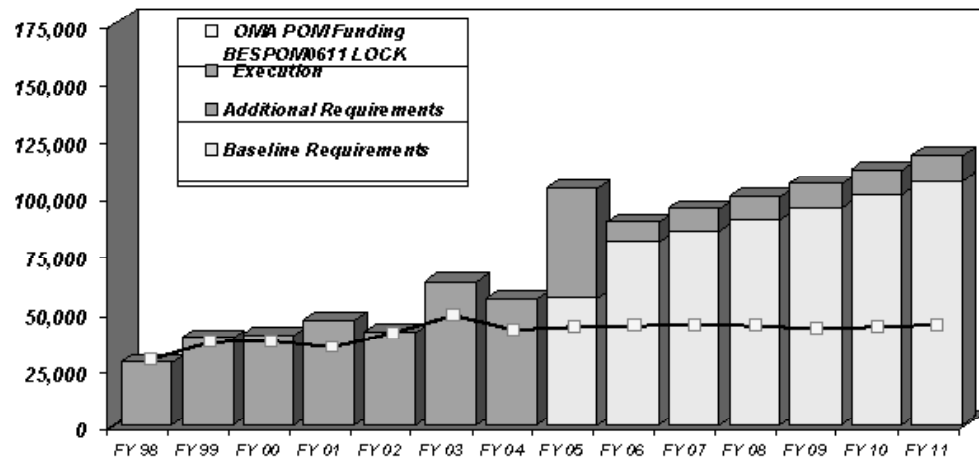
## Morale Support Activities Resource Initiatives - QYDP

### Execution:

- Execution reduced from FY03 to FY04 due to implementation of pilot program.

### Requirements:

- Baseline requirements increased as a percent of total requirements validated.
- Total FY 06 thru FY 11 overall requirements were reduced from the FY05-FY09 POM.
- Funding in the out years is projected to be well short of baseline.



Funded BES POM6-11	23.8	39.5	40.1	34.7	47.2	62.5	54.8	52.3	53.2	54.2	53.7	51.2	52.7	54.1
Total Required								103.0	88.1	93.9	99.2	104.7	111.1	117.3
% Funded								51%	60%	58%	54%	49%	47%	46%

## MWR and Family Programs UFM Priority List

MWR & Family Program UFR LIST	OMA ONLY (\$ K)	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	TOTAL FY06 - FY11
<b>Band 1 - Restoration &amp; Continuity FY 06 and Out Years Critical</b>								
1	Q DPC Level Program Funding FY02 Baseline	\$ 152,704	\$ 180,967	\$ 199,748	\$ 198,080	\$ 161,507	\$ 164,722	\$ 1,009,294
2	Q CCS Level Program Funding FY02 Baseline	\$ 57,502	\$ 71,440	\$ 93,832	\$ 105,388	\$ 122,912	\$ 141,758	\$ 596,639
3	Q YDP Level Program Funding FY02 Baseline	\$ 20,596	\$ 23,312	\$ 26,353	\$ 29,680	\$ 36,610	\$ 42,400	\$ 182,548
4	F APC Level Program Funding FY02 Baseline	\$ 2,000	\$ 1,572	\$ 1,946	\$ 2,000	\$ 2,000	\$ 2,000	\$ 11,467
<b>TOTAL BAND 1</b>		<b>\$ 232,802</b>	<b>\$ 287,291</b>	<b>\$ 322,883</b>	<b>\$ 335,148</b>	<b>\$ 323,029</b>	<b>\$ 350,820</b>	<b>\$ 1,759,549</b>
<b>Band 2 - Other Requirements</b>								
1	F APC MWR Executive Control & Essential CMD Supervision	\$ 31,689	\$ 32,640	\$ 33,619	\$ 34,628	\$ 35,666	\$ 36,736	\$ 206,010
2	Q ACS Domestic/Visa Task Force Init(DVTFD) (MUST FUND)	\$ 6,107	\$ 6,107	\$ 6,107	\$ 6,107	\$ 6,107	\$ 6,107	\$ 36,642
3	Q ACS Space Authorizations (252)	\$ 11,835	\$ 11,835	\$ 11,835	\$ 11,835	\$ 11,835	\$ 11,835	\$ 78,788
4	Q YDP School Transition Specialists (STS) - 8 Spaces	\$ 6,539	\$ 6,828	\$ 7,130	\$ 7,446	\$ 7,777	\$ 8,127	\$ 46,225
5	Q YDP Youth Program Security Surveillance	\$ 4,405	\$ 4,487	\$ 4,581	\$ 4,683	\$ 4,782	\$ 4,887	\$ 28,177
6	Q CCS Soldier Fee Equity-Family Child Care (FCC)	\$ 16,208	\$ 17,135	\$ 18,094	\$ 19,085	\$ 20,110	\$ 21,170	\$ 111,802
7	Q YDP Youth Computer Labs (OMA Subsidized)	\$ 3,602	\$ 4,081	\$ 4,124	\$ 4,211	\$ 4,296	\$ 4,381	\$ 24,684
8	F APC Survey of Army Families (SAF)	\$ -	\$ -	\$ 300	\$ 600	\$ -	\$ -	\$ 900
9	Q CCS Backup Child Care Homes	\$ 2,229	\$ 5,235	\$ 6,022	\$ 6,215	\$ 6,408	\$ 6,610	\$ 33,521
10	Q DPC Security Assistance Office / Military Mission Support	\$ 1,016	\$ 1,017	\$ 1,018	\$ 1,019	\$ 1,020	\$ 1,021	\$ 6,165
11	F APC MWR Career Management Starting Plan	\$ 3,507	\$ 3,344	\$ 3,181	\$ 3,018	\$ 2,855	\$ 2,692	\$ 16,617
12	Q CCS Child Care - Geographically Isolated Soldiers	\$ 5,141	\$ 7,063	\$ 7,619	\$ 8,184	\$ 8,752	\$ 9,327	\$ 48,095
13	F APC Sports & Fitness Course	\$ 6	\$ 51	\$ 51	\$ 51	\$ 52	\$ 53	\$ 306
14	Q DPC Library -On-Line Database from FAPC O3-07 POM	\$ 3,125	\$ 3,178	\$ 3,235	\$ 3,294	\$ 3,353	\$ 3,412	\$ 19,619
15	Q DPC Entertainment, Field Pms, Equip, Standardize & Upgrade	\$ -	\$ -	\$ 1,226	\$ 1,280	\$ -	\$ -	\$ 2,496
16	Q DPC USKAC Fitness Memberships	\$ 880	\$ 875	\$ 910	\$ 935	\$ 970	\$ 1,110	\$ 5,680
17	Q ACS Fort Greely	\$ 363	\$ 372	\$ 381	\$ 391	\$ 401	\$ 411	\$ 2,319
18	Q ACS Exceptional Family Member Program - Respite Care	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 14,400
<b>TOTAL BAND 2</b>		<b>\$ 100,094</b>	<b>\$ 122,268</b>	<b>\$ 147,008</b>	<b>\$ 170,951</b>	<b>\$ 192,886</b>	<b>\$ 220,180</b>	<b>\$ 717,393</b>
<b>TOTAL OMA SUBMITTED</b>		<b>\$ 332,896</b>	<b>\$ 409,559</b>	<b>\$ 470,891</b>	<b>\$ 506,099</b>	<b>\$ 515,915</b>	<b>\$ 570,999</b>	<b>\$ 2,476,942</b>
<b>as of Sep 10 2004 BES POM611 LOCK</b>		<b>FY 06</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>TOTAL FY06 - FY11</b>

F APC	\$ 37,644
ACS	\$ 20,705
CCS	\$ 52,080
D PC	\$ 157,686
Y DP	\$ 35,142
<b>TOTAL</b>	<b>\$ 303,257</b>

FY06-11 Validated Unfunded Requirements

# UFM Programming and Budgeting Information

## IMA Region MWR MDEP Requirements and Funding Targets

Region \_\_\_\_\_

As of: \_\_\_\_\_

Appropriation	Garrison Name	MDEP	Requirement	Funding Target

# Appendix G



## Sample UFM Budget Schedules

# Sample UFM Budget Schedules

## MWR and Family Programs UFM Priority List

**Uniform Funding and Management  
Fiscal Year 2006 Funding Profile  
Supporting Documentation – Part 1  
(\$ Thousands)**

Garrison: \_\_\_\_\_

Region: \_\_\_\_\_

**1. MDEP Execution History:**

MDEP	FY 03		FY 04		FY 05 (Forecasted)	
	Execution	Shortfall	Execution	Shortfall	Execution	Shortfall
QDPC						
QCCS						
QYDP						
Other						
<b>Total</b>						

**2. FY 06 Funding Profile as of:**

MDEP	Validated Requirement (IMA)	IMA Funding Target
QDPC		
QCCS		
QYDP		
Other		
<b>Total</b>		

**3. Level of Service Funding Targets will Provide:**

MDEP	% Required	ISR Part III	Baseline Standard (Green/Amber/Red)
QDPC			
QCCS			
QYDP			

*- Include statement on common levels of support (CLS)*

**4. FY 06 APF/NAF Transfer Schedule – DFAS Field Site to ABIF to Host Regional Fund Supporting NAF Location.**

	10 Oct	10 Jan	10 Apr	10 Jul	Total
QDPC					
QCCS					
QYDP					
<b>Total</b>					

# Sample UFM Budget Schedules

**Uniform Funding and Management  
Fiscal Year 2006 Funding Profile  
Supporting Documentation – Part 2  
(\$ Thousands)**

**Garrison:** \_\_\_\_\_

**Region:** \_\_\_\_\_

**5. CRA Supporting Information:**

*Amount of funding required to maintain current operations for 1<sup>st</sup> Qtr FY 06 for MDEPs:*

October				
	QDPC	QCCS	QYDP	Other
GS/WG Pay & Benefits				
UFM Pay & Benefits				
UFM Non-Pay *				
<b>Total Must Pay</b>				

November				
	QDPC	QCCS	QYDP	Other
GS/WG Pay & Benefits				
UFM Pay & Benefits				
UFM Non-Pay *				
<b>Total Must Pay</b>				

December				
	QDPC	QCCS	QYDP	Other
GS/WG Pay & Benefits				
UFM Pay & Benefits				
UFM Non-Pay *				
<b>Total Must Pay</b>				

<b>Total amount of Funding Required</b>				
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\* Note: Contracts and other sensitive commitments

# Sample UFM Budget Schedules

# Appendix H



## Sample UFM Regional Budget Summary

# Sample UFM Regional Budget Summary

## Uniform Funding and Management (UFM) Installation Management Agency Region UFM Budget Summary Fiscal Year 2006

1. Attached is the \_\_\_\_\_ IMA Region supporting documentation and summary for the fiscal year 2006 implementation of UFM.
  
2. Attachment 1 is the Garrison and MWR Regional office rollup of the supporting documentation. Attachments 2 and 3 are the spreadsheets by Garrison and MDEP which support the summarized transfer schedule and Continuing Resolution Authority (CRA) requirements for the Region. Unless otherwise notified by the IMA HQ or Region, the transfers will occur IAW these spreadsheets.
  
3. The following is a summary of the levels of service the IMA funding target will provide. From a regional perspective, this funding represents X percent, Y percent, and Z percent of IMA requirements for QDPC, QCCS, and QYDP respectively. \_\_\_\_\_ of \_\_\_\_\_ Garrisons are \_\_\_\_\_ for the Installation Status Report (Part III) for QDPC. The remaining Garrisons are \_\_\_\_\_ and \_\_\_\_\_. For QCCS, the ISR III results are \_\_\_\_\_ and \_\_\_\_\_. For QYDP, this funding will yield \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_. The local assessment to meet Baseline Standards with this IMA funding target reflects the following: \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_. In order to meet the IMA objectives relative to common levels of support (CLS), the following programs will be funded at the green level:

# Appendix I



## Sample Central Army UFM Memorandum of Agreement (MOA)

# Sample Central Army UFM MOA



**DEPARTMENT OF THE ARMY**  
4700 KING STREET  
Alexandria, VA 22302-4406

MEMORANDUM OF AGREEMENT (MOA)  
BETWEEN  
INSTALLATION MANAGEMENT AGENCY (IMA)  
AND  
THE ARMY BANKING AND INVESTMENT FUND (ABIF)

SUBJECT: Uniform Funding and Management (UFM) for Morale, Welfare, and Recreation (MWR)

## 1. References:

- a. DoD Instruction 1015.15, 16 Jul 03, incorporating Changes 1 and 2, "Procedures for Establishment, Management and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources."
- b. Assistant Secretary of the Army (Financial Management and Comptroller) memorandum, 7 April 2004, subj: Use of Appropriated Funds through the Uniform Funding and Management Practice.
- c. AR 215-1, 25 October 1998, Morale, Welfare, and Recreation Activities and Nonappropriated Fund Instrumentalities.

2. **Background.** Uniform Funding and Management (UFM) is the process of merging appropriated funds (APF) with nonappropriated funds (NAF) to provide MWR services under NAF rules and procedures in accordance with references 1a and 1b. The Army chose, for FY 05, to establish UFM pilot sites as a precursor to world-wide implementation. For FY 06, UFM will be implemented throughout the United States and selected overseas locations (Encl 1). The remaining sites will implement in FY 07. To facilitate UFM and simplify the quarterly up front transfer of APF to NAF, the ABIF will be the conduit between the Government (IMA: OA 2A), the NAF locations, and their host Regional Funds.

3. **Purpose:** This MOA is established to outline the IMA and ABIF responsibilities in transferring APF to NAF to support the UFM locations. The funds provided support valid APF requirements for NAF personnel support and other services that are a bona fide need for FY 05. Enclosure 2 identifies FY 06 APF funding targets for MWR levels of service to be provided and proposed transfer schedules by Region and MDEP.

## 4. Responsibilities.

a. The services to be performed by the NAF locations, which are included in this MOA under the UFM practice, are identified in reference 1c. In accordance with the UFM Budget Guidance, levels of MWR services provided to the garrison will be directly tied to the ultimate levels of funding provided as identified in enclosure 2. Notwithstanding new initiatives, and adjustments for inflation, the following applies to NAF used in lieu of authorized APF for Region:

(1) A FY 06 funding target equal to the PROBE validated requirement will result in the elimination of the APF shortfall for that year.

(2) A FY 06 funding target equal to the FY 05 current operation will result in no increase to the APF shortfall from FY 05 level.

(3) A FY 06 funding target below the FY 05 current execution will result in an adjustment to the level of APF service provided so as not to create an additional APF shortfall above the FY 05 level.

# Sample Central Army UFM MOA

CFSC-FM-M

SUBJECT: Uniform Funding and Management (UFM) for Morale, Welfare, and Recreation (MWR)

(4) A FY 06 funding target above the FY 05 current level of operation will result in a dollar for dollar reduction of the APF shortfall.

b. The NAF locations will receive quarterly up front transfers of APF from IMA, HQ (OA 2A) through the ABIF. The Defense Finance and Accounting Service (DFAS) Nonappropriated Fund Financial Services (NFS) office will maintain the details of all MWR UFM expenditures. The IMA and CFSC will maintain the Information Management Enterprise Tracking System (IMETS) which will serve as the vehicle for tracking MWR personnel and constructing manpower affordability analyses required by the Army leadership. These records are available for audit as required or as determined by the Director, IMA, and Commander, CFSC.

c. In the event of a continuing resolution authority (CRA), the information provided in paragraph 5 of enclosure 2 will be the basis for determining the APF/NAF transfer schedule until annual targets are established.

d. A description of the IMA RM/ABIF UFM transfer process and timeline is provided at enclosure 3.

5. **Resource Requirements.** This MOA is subject to the availability of funds. The NAF personnel funded via UFM will receive recognition comparable to the GS employees' "must fund" category in the budget and execution phases of this initiative.

6. **Implementation Instructions.** This MOA for FY 06 is effective upon signature by all parties. It remains in effect through FY 06 unless amended by mutual agreement of the IMA RM and CFSC CFMO. Point of contact for the administration of this MOA for IMA is the Director, Resource Management, and for CFSC, the Chief Financial Management Officer.

For IMA:

For CFSC:

\_\_\_\_\_  
RONALD L. JOHNSON  
MG, U.S. Army  
Director, Installation Management  
Agency

\_\_\_\_\_  
JOHN A. MACDONALD  
Brigadier General, US Army  
Commanding

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
JOHN L. MILLER  
Director, Resource Management  
Installation Management Agency

\_\_\_\_\_  
JEFFREY R. DALBEY  
Chief Financial Management Officer  
U.S. Army Community  
and Family Support Center  
Fund Manager, Army Banking and  
Investment Fund

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

3 Encls

1. UFM FY 05 NAF Locations Designated as Pilot Sites, FY 06 locations
2. UFM Pilot Site FY 06 Funding Profile – Supporting Documentation Parts 1 & 2
3. UFM APF to NAF Transfer Process FY 06 – IMA Sites

# Sample Central Army UFM MOA

## Uniform Funding and Management Fiscal Year 2005/2006 UFM Pilot Sites and Implementation Locations

### Fiscal Year 2005

<b>Southeast Region</b>	<b>IMA</b>
Fort Campbell, KY	1 Location
<b>Southwest Region</b>	<b>IMA</b>
White Sands Missile Range, NM	1 Location
<b>Northeast Region</b>	<b>IMA</b>
Fort Drum, NY	1 Location
<b>Northwest Region</b>	<b>IMA</b>
U.S. Army Garrison-Michigan (Selfridge)	1 Location
<b>U.S. Army Community and Family Support Center</b>	

### Fiscal Year 2006

<b>European Region</b>	
100th ASG Grafenwoehr, Germany	1 Location
<b>Pacific Region</b>	
Okinawa, Japan	1 Location
<b>Korean Region</b>	
Korea	

Enclosure 1

# Sample Central Army UFM MOA

**Uniform Funding and Management  
Fiscal Year 2006 Funding Profile  
Supporting Documentation – Part 1  
(\$ Thousands)**

**Garrison:** \_\_\_\_\_  
**Region:** \_\_\_\_\_

**1. MDEP Execution History.**

MDEP	FY 03		FY 04		FY 05 (Forecasted)	
	Execution	Shortfall	Execution	Shortfall	Execution	Shortfall
QDPC						
QCCS						
QYDP						
Other						
<b>Total</b>						

**2. FY 06 Funding Profile as of:**

MDEP	Validated Requirement (IMA)	IMA Funding Target
QDPC		
QCCS		
QYDP		
Other		
<b>Total</b>		

**3. Level of Service Funding Targets will Provide.**

MDEP	% Required	ISR Part III	Baseline Standard (Green/Amber/Red)
QDPC			
QCCS			
QYDP			

*- Include statement on common levels of support (CLS)*

**4. FY 06 APF/NAF Transfer Schedule – DFAS Field Site to ABIF to Host Regional Fund Supporting NAF Location.**

	10 Oct	10 Jan	10 Apr	10 Jul	Total
QDPC					
QCCS					
QYDP					
<b>Total</b>					

# Sample Central Army UFM MOA

**Uniform Funding and Management  
Fiscal Year 2006 Funding Profile  
Supporting Documentation – Part 2  
(\$ Thousands)**

**Garrison:** \_\_\_\_\_  
**Region:** \_\_\_\_\_

**5. CRA Supporting Information.**

*Amount of funding required to maintain current operations for 1<sup>st</sup> Qtr FY 06 for MDEPs:*

October				
	QDPC	QCCS	QYDP	Other
GS/WG Pay & Benefits				
UFM Pay & Benefits				
UFM Non-Pay *				
<b>Total Must Pay</b>				

November				
	QDPC	QCCS	QYDP	Other
GS/WG Pay & Benefits				
UFM Pay & Benefits				
UFM Non-Pay *				
<b>Total Must Pay</b>				

December				
	QDPC	QCCS	QYDP	Other
GS/WG Pay & Benefits				
UFM Pay & Benefits				
UFM Non-Pay *				
<b>Total Must Pay</b>				

<b>Total amount of Funding Required</b>				
---	--	--	--	--

\* Note: Contracts and other sensitive commitments

# Sample Central Army UFM MOA

**Uniform Funding and Management (UFM)  
Appropriated Fund (APF) to Nonappropriated Fund (NAF) Transfer Process FY06  
Installation Management Agency (IMA) Regions  
Page 1 of 2**

1. Based on IMA Resource Manager (RM) guidance, CFSC transmits the UFM Programming/Budget Guidance to IMA Regions. Package will include:
  - a. Information regarding current II PEG validated morale, welfare and recreation (MWR) requirements (PROBE).
  - b. Initial FY 06 funding targets for MWR Management Decision Evaluation Packages (MDEP).
  - c. Limitations on use of NAF for APF authorized MWR requirements.
2. IMA Regions/Garrisons incorporate UFM guidance into development of the annual NAF budget using schedules at enclosure 2 for IMA/Army Banking and Investment Fund (ABIF) Memorandum of Agreement (MOA).
3. The IMA Regional MWR offices review and approve plans and forward thru IMA HQ to CFSC for approval.
4. The IMA HQ and CFSC approve plans and sign MOA for FY 06. Details of MOA include transfer schedule in the event of continuing resolution authority (CRA) controls.
5. Based on signed MOA, IMA Regions/Garrisons prepare for 1 October implementation.
  - a. MWR Utilization, Support, and Accountability transactions are closed out.
  - b. Fiscal activity code (FAC) 8 prepared for GS reimbursable positions.
6. Based on signed MOA, the IMA HQ RM budget analyst for MWR prepares DD Form 2406 (Miscellaneous Obligation Document (MOD)) for each of the three MWR MDEPs' first transfer, subject to CRA instructions.
7. A SF 1034 for the amount of the MOD will be prepared by the CFSC-FM analyst and submitted to IMA RM for approval and submission to the DFAS Field Site that supports IMA HQ.
8. The supporting DFAS Field Site transfers the funds to the ABIF electronically for deposit into the account of the host regional bank account.
9. The Defense Finance and Accounting Service, NAF Financial Services begins accounting for the transfer.
10. If necessary, the process repeats as dollars become available under CRA conditions. Once the CRA ends, transfers occur quarterly.
11. The UFM APF to NAF transfer process allows for the immediate obligation, accrual, expense, and disbursement of APF prior to goods or services being provided/acquired by the garrisons' NAF location supporting the eligible programs. The Army Management Structure Code (AMSCO) and element of resource (EOR) to be used by the Government (OA 2A) are as follows:

Enclosure 3

# Sample Central Army UFM MOA

**Uniform Funding and Management (UFM)  
Appropriated Fund (APF) to Nonappropriated Fund (NAF) Transfer Process FY06  
Installation Management Agency (IMA) Regions  
Page 2 of 2**

- a. QDPC – 96.LJ, Community Support.
- b. QCCS – 19.25, Child Development (CDS/CYS Base).
- c. QYDP – 19.33, Youth Child Services (YS/CYS Base).
- d. EOR – 25FC, UFM Transfer.

# Appendix J



## Sample Local Garrison UFM Memorandum of Agreement (MOA)

# Sample Local Garrison UFM MOA



**DEPARTMENT OF THE ARMY**  
(NAF LOCATION ADDRESS)  
FORT SOMEWHERE, USA

MEMORANDUM OF AGREEMENT (MOA)  
BETWEEN  
INSTALLATION MANAGEMENT AGENCY (IMA) (GARRISON)  
AND  
- NAF LOCATION AND REGIONAL FUND -

SUBJECT: Uniform Funding and Management (UFM) for Morale, Welfare, and Recreation (MWR)

## 1. References:

- a. DOD Instruction 1015.15, 16 Jul 03, incorporating Changes 1 and 2, "Procedures for Establishment, Management and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources."
- b. Assistant Secretary of the Army (Financial Management and Comptroller) memorandum, 7 April 2004, subj: Use of Appropriated Funds through the Uniform Funding and Management Practice.
- c. AR 215-1, 25 October 1998, Morale, Welfare, and Recreation Activities and Nonappropriated Fund Instrumentalities.

**2. Background.** Uniform Funding and Management (UFM) is the process of merging appropriated funds (APF) with nonappropriated funds (NAF) to provide MWR services under NAF rules and procedures in accordance with reference 1a and 1b. The Army chose, for FY 05, to establish UFM Pilot Sites as a precursor to United States and overseas pilot sites implementation in FY 06.

**3. Purpose.** For the implementation of UFM, the IMA Resource Manager has established a centralized, standard mechanism for transferring APF to the NAF locations. That mechanism is executed through a MOA between the IMA HQ Resource Manager and the Fund Manager of the Army Banking and Investment Fund (ABIF). This MOA serves as a supplementary tool for transferring APF to NAF locally for the purposes of accomplishing MWR tasks authorized Government support that were not funded in the IMA HQ/ABIF MOA.

## 4. Responsibilities.

- a. The funds provided support valid APF requirements for NAF personnel support and other services that are a bona fide need for FY 06. Enclosure 1 identifies FY 06 APF authorized unfunded requirements.
- b. In accordance with the UFM Budget Guidance, levels of service provided will be directly tied to the levels of funding applied to the list.
- c. The Defense Finance and Accounting Service (DFAS) Nonappropriated Fund Financial Services (NFS) office will maintain the details of all MWR UFM expenditures. The IMA and CFSC will

# Sample Local Garrison UFM MOA

OFFICE SYMBOL

SUBJECT: Uniform Funding and Management (UFM) for Morale, Welfare, and Recreation (MWR)

maintain the Information Management Enterprise Tracking System (IMETS) which will serve as the vehicle for tracking MWR personnel and constructing manpower affordability analyses required by the Army leadership. These records are available for audit as required or as determined by the Director, IMA, and Commander, CFSC.

5. **Implementation Instructions.** This MOA for FY 06 is effective upon signature by all parties. It remains in effect through FY 06 unless amended by mutual agreement of the Garrison Resource Manager and NAF Location Manager. Point of contact for the administration of this MOA for IMA is the Garrison Director, Resource Management, and for NAF, the Director, Community Activities.

\_\_\_\_\_  
(INSERT NAME)  
Garrison Resource Manager

\_\_\_\_\_  
(INSERT NAME)  
Director, Community Activities

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
(INSERT NAME)  
Garrison Commander

\_\_\_\_\_  
Date



# Appendix K



## Sample Miscellaneous Obligation Document (MOD)



# Appendix L



## Sample Standard Form (SF) 1034

**PUBLIC VOUCHER FOR PURCHASES AND  
 SERVICES OTHER THAN PERSONAL**

VOUCHER NO.

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION  
**HQ Installation Management Agency**  
**SFIM-RM-B**  
**2511 Jerrerson Davis Highway**  
**Arlington, VA 22202**

DATE VOUCHER PREPARED  
 30 March 2005

SCHEDULE NO.

CONTRACT NUMBER AND DATE

PAID BY

REQUISITION NUMBER AND DATE

DATE INVOICE RECEIVED

DISCOUNT TERMS

PAYEE'S ACCOUNT NUMBER

**PAYEE'S  
 NAME  
 AND  
 ADDRESS**

U.S. ARMY COMMUNITY & FAMILY SUPPORT CENTER  
 P.O. BOX 107  
 ARLINGTON, VA 22210-0107  
 TAX ID #54-1919272  
 D-U-N-S NO. 807840525 CAGE NO. 31WD5

SHIPPED FROM

TO

WEIGHT

GOVERNMENT B/L NUMBER

NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES <i>(Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)</i>	QUAN-TITY	UNIT PRICE		AMOUNT <i>(1)</i>
				COST	PER	
		FY05 UNIFORM FUNDING MANAGEMENT (UFM) APRIL 2005 (3RD QTR) FUNDING				1,052,710.00

(Use continuation sheet(s) if necessary) **(Payee must NOT use the space below)** **TOTAL** 1,052,710.00

PAYMENT: <input type="checkbox"/> PROVISIONAL <input type="checkbox"/> COMPLETE <input type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL <input type="checkbox"/> PROGRESS <input type="checkbox"/> ADVANCE	APPROVED FOR	EXCHANGE RATE	DIFFERENCES
	= \$	= \$ 1.00	
	BY <sup>2</sup>		Amount verified; correct for
	TITLE SUZIE BROWN, CHIEF, BUDGET INTEGRATION		<i>(Signature or initials)</i>

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

30 MARCH 2005  
*(Date)*

SUZIE BROWN  
*(Authorized Certifying Officer)*

CHIEF, BUDGET INTEGRATION  
*(Title)*

ACCOUNTING CLASSIFICATION

21 5 2020 00000 2A-B1AA 131096.LJ 25FC QDPC MOD5UFMQDPC009 AARC W6BDAA S12161

PAID BY	CHECK NUMBER	ON ACCOUNT OF U.S. TREASURY	CHECK NUMBER	ON <i>(Name of bank)</i>
	CASH	DATE	PAYEE <sup>3</sup>	

<sup>1</sup> When stated in foreign currency, insert name of currency.  
<sup>2</sup> If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the space provided, over his official title.  
<sup>3</sup> When a voucher is receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary," or "Treasurer," as the case may be.

**PUBLIC VOUCHER FOR PURCHASES AND  
 SERVICES OTHER THAN PERSONAL**

VOUCHER NO.

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION  
**HQ Installation Management Agency**  
**SFIM-RM-B**  
**2511 Jerrerson Davis Highway**  
**Arlington, VA 22202**

DATE VOUCHER PREPARED  
 30 March 2005

SCHEDULE NO.

CONTRACT NUMBER AND DATE

PAID BY

REQUISITION NUMBER AND DATE

**PAYEE'S  
 NAME  
 AND  
 ADDRESS**

U.S. ARMY COMMUNITY & FAMILY SUPPORT CENTER  
 P.O. BOX 107  
 ARLINGTON, VA 22210-0107  
 TAX ID #54-1919272  
 D-U-N-S NO. 807840525 CAGE NO. 31WD5

DATE INVOICE RECEIVED

DISCOUNT TERMS

PAYEE'S ACCOUNT NUMBER

SHIPPED FROM

TO

WEIGHT

GOVERNMENT B/L NUMBER

NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES <i>(Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)</i>	QUAN-TITY	UNIT PRICE		AMOUNT
				COST	PER	
		FY05 UNIFORM FUNDING MANAGEMENT (UFM) APRIL 2005 (3RD QTR) FUNDING				1,052,710.00

(Use continuation sheet(s) if necessary)

**(Payee must NOT use the space below)**

**TOTAL**

**1,052,710.00**

PAYMENT:

- PROVISIONAL
- COMPLETE
- PARTIAL
- FINAL
- PROGRESS
- ADVANCE

SUZIE BROWN, CHIEF, BUDGET INTEGRATION

DIFFERENCES \_\_\_\_\_

Amount verified; correct for

*(Signature or initials)*

**MEMORANDUM**

30 MARCH 2005

SUZIE BROWN

CHIEF, BUDGET INTEGRATION

ACCOUNTING CLASSIFICATION

21 5 2020 00000 2A-B1AA 131096.LJ 25FC QDPC MOD5UFMQDPC009 AARC W6BDAA S12161

<b>PAID BY</b>	CHECK NUMBER	ON ACCOUNT OF U.S. TREASURY	CHECK NUMBER	ON <i>(Name of bank)</i>
	CASH	DATE		



# Appendix M



## **Draft Defense Finance and Accounting Services (DFAS) NAF GLAC Changes**

# DFAS NAF GLAC Changes

## ***DRAFT* - Text of memo to be issued on or about 1 Jul 05 by DFAS in conjunction with system change.**

### **GLAC Changes and New Created-Effective Oct 1, 2005**

#### **GLAC Changes**

264 – Unearned Income – IMA – UFM

**Use For:** MWR NAFIs

**Normal Balance:** Credit

**Purpose:** Record UFM income received from IMA prior to expense recognition.

**Typical Transaction:** Credit with the unearned amount received and held for future accounting periods. Debit with amount earned and transferred to income GLAC 508/526.

**Normal Contra GLACs:** 101, 508, and 526

508 – UFM Income – IMA – Payroll

**Use For:** MWR NAFIs

**Normal Balance:** Credit

**Purpose:** Record the funds recognized from IMA APF sources for UFM NAF Payroll only. All other IMA UFM income will be recorded in GLAC 526. Income is to be recognized as expenses are incurred.

**Typical Transaction:** Credit with the amount of income recognized.

**Normal Contra GLACs:** 101 and 264

526 – UFM Income – IMA – Non-Payroll

**Use For:** MWR NAFIs

**Normal Balance:** Credit

**Purpose:** Record the funds received from IMA APF sources for UFM Non-Payroll items. This includes funding for items such as: payroll service charge, 401k admin surcharge, travel and transportation of personnel and things, rent, communications, utilities, printing, reproduction, other contractual services, supplies, materials, acquisition of capital assets (if funded through UFM IMA MOA), etc. Also includes funding for APF reimbursed personnel.

**Typical Transaction:** Credit with the amount of income received.

**Normal Contra GLACs:** 101 and 264

249 – APF Reimbursed Payroll Payable

**Use For:** MWR NAFIs

**Normal Balance:** Credit

**Purpose:** Record the projected reimbursable salaries and wages, under UFM, that will be earned but not paid during the accounting period. Record the amount owed to APF sources for reimbursable APF payroll.

**Typical Transaction:** Credit with the amount to be reimbursed to APF. Debit with amount paid to APF.

**Normal Contra GLACs:** 101, 649

649 – APF reimbursed payroll

**Use For:** MWR NAFIs

**Normal Balance:** Debit

**Purpose:** Record NAF cost associated with repayment of APF payroll to APF sources.

**Typical Transaction:** Credit with the amount to be reimbursed to APF.

**Normal Contra GLACs:** 249

890 – Loss Due to BRAC/Restationing

Used for: All NAFIs

Normal balance: Debit

**Purpose:** Record the losses to the NAFI that result from closing or restationing the installation.

**Typical transactions:**

Debit with the amount of losses that result from disposing the NAFI's assets. Record at the location code that applies to the business activity being closed.

Normal contra GLACs: Use as applicable

#### **New GLACs**

265 – Unearned Income – Local MOA – UFM

**Use For:** MWR NAFIs

**Normal Balance:** Credit

**Purpose:** Record UFM income received from local sources prior to expense recognition

**Typical Transaction:** Credit with the unearned amount received and held for future accounting periods. Debit with amount earned and transferred to income GLAC 561/562.

**Normal Contra GLACs:** 101, 561, and 562

561 – UFM/USA Income – Local MOA – Payroll

**Use For:** MWR NAFIs

**Normal Balance:** Credit

**Purpose:** Record the funds received from local APF sources for UFM/USA NAF Payroll only. All other local MOA income will be recorded in GLAC 562.

**Income Recognition:**

1. Under UFM - income is to be recognized as expenses are incurred.
2. Under USA - income is to be recognized when expenses are reimbursed.

**Typical Transaction:** Credit with the amount of income received.

**Normal Contra GLACs:** For 1 above - 101 and 265 ,  
For 2 above – 101 and 137

562 – UFM/USA Income – Local MOA – Non-Payroll

**Use For:** MWR NAFIs

**Normal Balance:** Credit

**Purpose:** Record the funds received from APF sources for USA/UFM Non-Payroll items. This includes funding for items such as: payroll service charge, 401k admin surcharge, travel and transportation of personnel and things, rent, communications, utilities, printing, reproduction, other contractual services, supplies, materials, acquisition of capital assets (if funded through UFM/USA Local MOA), etc. Also includes funding for APF reimbursed Personnel.

**Income Recognition:**

1. Under UFM - income is to be recognized as expenses are incurred.
2. Under USA - income is to be recognized when expenses are reimbursed.

**Typical Transaction:** Credit with the amount of income received.

**Normal Contra GLACs:** For 1 above - 101 and 265,  
For 2 above – 101 and 137

# Appendix N



## Information Management Enterprise Tracking System (IMETS) Overview

# Information Management Enterprise Tracking System (IMETS)

## Overview

---

UFM initiative requires Manpower Tracking mechanism to aid in "Protecting the APF Funding Stream."

- Necessity for keeping UFM NAF employees visible in the Programming/Budgeting arena through and beyond the transformation.

- Tracking positions as conversions occur.

MWR manning document initiated in Fall 2003.

- Spreadsheet based.

- Manual compilation.

- Continuous update.

- Addition to existing NAF Personnel Requirements Document (PRD) and semi-annual MWR Personnel Strength Report.

IMETS solution offered in Jan 2004.

- Automated capability – No more worksheets.

- Direct tie into Defense Civilian Personnel Data System (DCPDS) and NAF payroll System.

- IMA pilot sites implemented for FY 05.

- Fielding to continue as Garrisons gain hands on experience.

- Other ongoing initiatives:

- TDA coding for converted positions.

- DCPDS coding for MWR GS and LNs.

- PROBE database manpower coding.

## Background

---

Began as an IMA-Europe initiative.

- Prototype developed.

- Europe version never fully fielded or documented.

Viewed as possible vehicle for automating the PRD.

Showed promise as replacement and enhancement to manual spreadsheets.

Demonstration provided to IMA Headquarters, Regions, CFSC, and Pilot Sites in FY 04.

- Positive feedback from demonstrations.

- Decision to field at pilot sites and continue refining as feedback is provided.

System accreditation – Ongoing.

Training module – Ongoing.

Access processes – Ongoing.

## What is IMETS?

---

MWR manning document (Excel spreadsheet) form basis of this.

DCPDS and NAF payroll (MINMER) files are loaded by CFSC into IMETS.

- Near real time data.

Personnel tracking module is active.

Manning document is controlled by Garrison Financial Management Directorates (FMD).

- DCPDS and NAF payroll processes continue as is.

- IMETS tracks completion of these processes.

Tracks personnel conversations as they happen and provides an historical audit trail.

# Information Management Enterprise Tracking System (IMETS)

## Current Issues

---

### System Accreditation.

- Interim Authority to Operate (IAFO) granted by the designated approval authority as part of the MWR Application Service Provider (ASP) site.

- Final System Security Authorization (SSAA) Document, Authority to Operate (ATO), and certification of networkiness are expected in May 2005.

### Current User Authorization.

- IMETS uses a "trusted security" model through the Citrix client. "Trusted Security" is based on the following:

- User Role.

- Permissions for that role are granted based on predetermined authorities and may include one or more of the following permissions:

- Create.
- Read.
- Update.
- Delete.
- View Sensitive Data.

- Each user then is granted the appropriate permissions to each of the modules of IMETS.

### Target Authorizations:

- IMETS will move to portal based authentication using this methodology in late FY 2005.

- In FY 2006, IMETS and the portal will use certificate based credentials, using the Common Access Card (CAC) credentials.

### Access:

- IMA sites access through <https://imaonlinearmy.com/default.asp>.

## Plan for 2005

---

1 Oct 04 -Pilot Sites commence with IMETS.

Apr 05 - Southeast IMA Garrisons and 100<sup>th</sup> ASG begin preparatory tasks/work in IMETS for FY 2006.

May 05 - Southwest and Northwest IMA Garrisons begin preparatory tasks/work in IMETS for FY 2006.

Jun 05 - Pacific Region (except Camp Zama, Japan location) IMA Garrisons, Korea Region IMA Garrisons, and Northeast IMA Garrisons begin preparatory tasks/work in IMETS for FY 2006.

## Training

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### General IMETS Demonstration.

### Hands On/Interactive use:

- Garrison FMDs and backups receive access.

- Region Access.

- Training.

- Preparatory task list.

# Information Management Enterprise Tracking System (IMETS)

## Preparatory Task List

	<i>From Start of Conference</i>
1. Familiarization with IMETS.	<input checked="" type="checkbox"/>
2. Add Standard NAFI Number (SNN) for each GS/WG/LN employee.	
3. Annotate each LN with Code (1=NAF; 2=APF).	
4. Annotate specific Remarks Codes for positions/people converted.	
5. Run monthly reports module to ensure accuracy.	
6. Do periodic check against DCPDS and MINMER/NAF payroll to ensure actions are being completed.	
7. Check to see if number of "incongruent records" is decreasing.	
8. Make sure each MWR GS employee is coded the same as DCPDS coding.	
9. UFM NAF coding – ensure each employee/position is coded with appropriate coding (UFM NAF under MOA; UFM NAF, authorized but not funded; NAF, not authorized APF).	

*To 1 Oct 05*



## Future IMETS Modules

Replace PRD – create a true manning document to include all employees under purview and direction of Garrison Director, MWR. Could include Lodging, ACS, and supplemental mission activities.

Tie-in to Army TDA.

Creation of Army-wide standardized manning document.

Costing module for workforce affordability and budgeting analyses.

Create an on-line IMETS training module in conjunction with the MWR Academy.

Tie-in to Leadership Development Program as a database and inventory model.

## Summary

IMETS fielded at Pilot Sites.

IMETS being phased to Garrisons at UFM workshops.

Full implementation by FY 07.

# Appendix O



## Information Management Enterprise Tracking System (IMETS) Detail Information

# Information Management Enterprise Tracking System (IMETS) Detail Information

## Overview

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UFM initiative requires Manpower Tracking mechanism to aid in "Protecting the APF Funding Stream."

- Necessity for keeping UFM NAF employees visible in the Programming/Budgeting arena through and beyond the transformation.

- Tracking positions as conversions occur.

MWR manning document initiated in Fall 2003.

- Spreadsheet based.

- Manual compilation.

- Continuous update.

- Addition to existing NAF Personnel Requirements Document (PRD) and semi-annual MWR Personnel Strength Report.

IMETS solution offered in Jan 2004.

- Automated capability – No more worksheets.

- Direct tie into Defense Civilian Personnel Data System (DCPDS) and NAF payroll System.

- IMA pilot sites implemented for FY 05.

- Fielding to continue as Garrisons gain hands on experience.

- Other ongoing initiatives:

- TDA coding for converted positions.

- DCPDS coding for MWR GS and LNs.

- PROBE database manpower coding.

# Appendix P



## UFM Procurement/Contracting Guidance

# UFM Procurement/Contracting Guidance

## Role of Contracting

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Prior to implementation:

- Set up automated systems – SNACS and C.A.R.E. EDI (user ids, routing lists, parent child rule sets, proper hierarchy of 0021).
- Train any personnel new to the use of SNACS or C.A.R.E. EDI.
- Work with financial management and NFS on any details.

- Educate customers, as necessary, on NAF Contracting processes.
- Run report and review workloads for prior years for MWR expenditures included in UFM through MWR USA.
- Information on contracts executed by APF contracting offices that now will be part of UFM.

## Role of Requiring Activities

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Prior to implementation:

- Understand the allowable expenditure of UFM dollars.
- Ensure that personnel new to SNACS and NAF purchase card program are trained.
- Use purchase card only under 0021 hierarchy to receive rebates.

- Use SNACS for purchase request and the standards for data entry.
- Know who your POC is in NAF Contracting.
- Understand the procurement lead time requirements of the office.
- Provide information to NAF Contracting POC as required, and requested.

## Execution of Requirements

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Contracting:

- Award all actions in SNACS IAW NAF Contracting policy (DODD 4105.67, DODI 4105.71 and AR 215-4, AR 215-1, and AR 215-3).
- APF to award only actions that make strategic or economic sense (e.g. NAFI part of a larger base contract).
- Run SNACS reports as required on expenditures using UFM dollars.

Requiring Activities:

- Develop and submit requirement during the year, not at the end --plan your procurement.
- Perform acquisition and business planning in conjunction with your contracting office.
- Participate on evaluation teams and perform contracting officer representative (COR) duties as requested by contracting.
- Perform receiving and property book management.

## Reports and Analysis of Data

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Prior to implementation:

- Run baseline report for your site on total workload.
- Run UFM/PRISM Fund Mgr Report in Crystal

Web Enterprise on accounting codes related to UFM accounting codes.

# UFM Procurement/Contracting Guidance

## Reports and Analysis of Data

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- Run reports in C.A.R.E. for purchase card transition.
- Analysis information to understand workload that is currently accomplished by your office.
- Obtain information from requiring activities on contracts currently accomplished by APF contracting offices.
- Secure information for comparison at the end of year one.

During the year, at least monthly and at the end of the year run UFM/PRISM Fund Manager Report in Crystal Web Enterprise.

Use this report to analysis and evaluate workload against FY 05 workload information.

Perform analysis to determine adequacy of resources to perform contracting.

# UFM Procurement/Contracting Guidance

# Appendix Q

## UFM Employee Information Guide

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### Note

This guide contains various summaries of benefits and other conditions affecting employees in connection with implementation of UFM. Because the actual application of these benefits and conditions must comply with the controlling law or regulation, these summaries are for informational use only. The controlling laws and regulations will determine the ultimate resolution of any individual circumstance encountered in the course of UFM implementation. Employees contemplating a change in employers or deciding whether to continue in a retirement program under portability statutes should review applicable references and obtain advice and assistance from appropriate sources.

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# UFM Employee Information Guide



U. S. ARMY COMMUNITY & FAMILY SUPPORT CENTER  
Human Resources Directorate

# Uniform Funding and Management Employee Information Guide

U.S. Army Community & Family Support Center  
Human Resources Directorate  
4700 King Street  
Alexandria, VA 22302  
[www.ArmyMWR.org](http://www.ArmyMWR.org)

The UFM Section of the Human Resources Section

# UFM Employee Information Guide

## Table of Contents

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MESSAGE FROM CFSC, COO

INTRODUCTION

PORTABILITY

BENEFITS

POSITION CONVERSION

OVERSEAS

CAREER DEVELOPMENT

FUNDING

OTHER ISSUES

SUMMARY

REFERENCES

# UFM Employee Information Guide

## Message from Chief Operating Officer, CFSC

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### To Morale, Welfare, and Recreation (MWR) Employees:

I would like to take this opportunity to tell you about a new initiative that will be implemented Army-wide called Uniform Funding and Management (UFM) and how it may affect your employment status.

As the Chief Operating Officer (COO) of the U.S. Army Community and Family Support Center (CFSC), I am privileged to be the Army's senior Nonappropriated Fund (NAF) employee. Advocating for NAF employees and their benefits is a major component of my responsibilities. In that regard, I see the UFM initiative as a major step to streamline the MWR personnel management system and eliminate an unwieldy, difficult and redundant personnel system that, by its nature, treats people doing the same work differently. Additionally, our daily business is complicated by the complexities associated with operating two different funding sources which require redundant financial management, accounting, personnel, procurement and property accountability systems. I believe that the opportunity to merge Appropriated Fund (APF) and NAF systems will simplify our operating systems and enhance our ability to deliver programs in the way our customers expect.

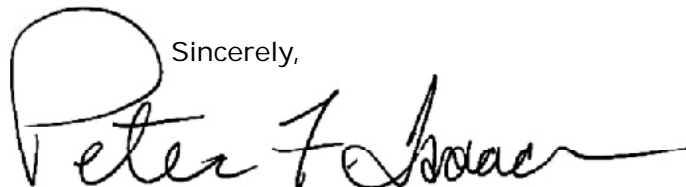
UFM provides precisely that opportunity, and gives us the capability we need to take our programs where they need to be in the future. A key component and objective of UFM is to create an all NAF workforce in MWR. It would of course be naïve to think that all of the current APF MWR workforce might not have concerns and reservations regarding the impact of NAF conversion. For that reason, we have worked hard to identify barriers to the smooth transition to UFM, and have prepared this special information guide to inform you about UFM. We want you to exercise an informed decision about whether to continue your MWR career as a civil servant or to convert voluntarily to the NAF employment system. Let me make it very clear, **in no case will anyone be forced to convert to NAF unless he or she voluntarily agrees to do so.**

This information guide contains various summaries of benefits and other conditions affecting employees under UFM implementation. As you work through the information available to you, and consider your personal circumstances, some of you will conclude that conversion cannot happen soon enough, and others may conclude that conversion may not be in your best interest. Whichever decision you make, we will support it one hundred percent.

I strongly urge all of you to take full advantage of the information available to you in this guide, from your supervisory chain, and available Human Resource Office (HRO) and Civilian Personnel Advisory Center (CPAC) resources.

I also extend my personal pledge to you that we will vigorously pursue resolution of any unforeseen issues that may arise as we move down the UFM implementation path.

I hope this information will help you to understand the UFM process and answer your questions concerning conversion to NAF under UFM.

Sincerely,  


Peter F. Isaacs  
 Chief Operating Officer  
 U.S. Army Community & Family Support Center

# UFM Employee Information Guide

## Introduction

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Army MWR programs are moving towards operating in an environment where all direct program funding will be accomplished using NAF rules and the entire MWR workforce will be a NAF workforce. This move is being accomplished under the UFM initiative. As the Army transitions to an all NAF MWR workforce, APF civil service employees occupying MWR program positions, will be offered an opportunity to convert to NAF on a completely voluntary basis in their current position. APF MWR employees will not be forced to accept conversion from APF to NAF status in their current position under any circumstances. However, under UFM, as APF positions become vacant they will become NAF positions.

UFM is the merging of APF and NAF for the purpose of providing MWR support services under a single set of NAF rules and procedures in order to facilitate the procurement of property and services for MWR, management of employees to deliver programs, and financial reporting and management. This MWR initiative complements structural changes associated with formation of the Installation Management Agency (IMA).

Key employee benefits of UFM:

- APF employees can retain the value of benefits earned through their accumulated service.
- The NAF employment system contains significantly greater flexibility than does the APF employment system to reward employees financially based on their contribution to mission accomplishment.
- Employees working in the same employment system and applying a uniform set of funding rules and practices will be better able to enhance the delivery of MWR programs and services for soldiers and families.
- An all NAF workforce will facilitate career progression and upward mobility through the forthcoming MWR Leadership Development Program (LDP).

This educational guide is designed to inform all employees and management on the human resource/employee benefit aspects of UFM. It addresses frequently asked questions about UFM and its impact on the MWR workforce.

# UFM Employee Information Guide

## Portability

### *What is “Portability” and what does it mean for people who move between APF and NAF employment systems?*

“Portability” is a term that describes collectively those things that happen to employees who move between the civil service employment system and the employment system established within the Department of Defense (DOD) for employees of Nonappropriated Fund Instrumentalities (NAFIs) of the United States. The intent is to convey that certain employment related benefits are eligible for transfer into the gaining system when an employee moves between systems. While the original primary purpose of portability legislation and regulation was to address retirement benefit issues, it has expanded over time to provide coverage for other benefits.

Portability has developed since 1986 based on laws, policies, procedures and agreements developed by and between the Office, Secretary of Defense (OSD), the Office of Personnel Management (OPM), and the Military Departments. Collectively, these laws and directives remove significant barriers to the movement of people between the two employment systems.

The implications of portability for employees cannot be generalized and depend on each employee’s individual circumstances. Nevertheless, portability is designed to treat all employees whose circumstances are the same in an identical manner. Employees

who move between employment systems need to be proactive in determining what their individual circumstances are and what the implications of such a move are for them. Management’s responsibility is to make information and advice available to employees so they can make informed decisions concerning the choices available to them in connection with a move between employment systems.

Some employees who move between systems find that benefits and conditions of employment in the new system are more to their liking than they were in their previous employment system. Others find them less to their liking. Both employment systems have advantages and disadvantages. Portability laws and directives affect specific entitlements. Employees who move between systems can expect to receive only those specific entitlements due them based on their circumstances, and nothing more. Once a move is completed to the gaining employment system, employees are then subject to all rules and regulations of that employment system, and no benefit or condition of employment from the old employment system remains available to them unless it was specifically conveyed to them by the portability laws and directives.

### *What do the laws and regulations on portability cover? What is not covered under portability?*

There are four separate public laws addressing portability. They are:

#### **1. The NAFI Retirement Credit Act of 1986, Public Law 99-638.**

This law provides Civil Service Retirement System (CSRS) credit for former NAF service performed in certain MWR positions (mostly recreation, youth activities, and arts and crafts positions that were not covered by a NAF retirement system) after 6/18/52 and before 1/1/66. It was designed to give a limited subset of MWR employees with pre-1966 NAF service retirement credit for that service, which was performed at a time when no retirement system was available for them; the NAF retirement system came into being in the Army in 1966. It applied only to those who were in a civil service retirement program. NAF employees

with such service who remained NAF employees automatically received credit for this service when the NAF retirement plan began in 1966.

#### **2. The Portability of Benefits for NAF Employees Act of 1990, Public Law 101-508**

This law permitted vested employees (those with five or more years creditable service in a civil service or NAF retirement plan) to remain in their civil service or NAF retirement plan when moving between APF and NAF employment systems on or after 1/1/87, without a break in service of more than 3 days within DOD. For those making such moves, the law also covers: pay setting; service credit for within grade increases and time-in-grade purposes; grade and pay retention and severance pay eligibility; service credit for accrued leave and for leave accrual purposes; service credit for

# UFM Employee Information Guide

Reduction in Force (RIF) purposes. Notably, this law only covered moves on or after 1/1/87 was not retroactive for any period prior to that date, nor did it address moves to positions in federal agencies outside of DOD.

## 1. FY 96 Defense Authorization Act, Public Law 104-106, Section 1043

This law expands the 1990 Portability Act retirement election provisions to cover moves to APF positions outside of DOD and to expand coverage to those with a break in service of not more than 1 year, instead of only three days. Provisions relating to benefits other than retirement elections are less generous for employee moves to organization outside DOD than they are for moves within DOD. Nevertheless, transfers within DOD must be within three days to preserve full leave portability benefits. It also provided retroactive Federal Employee Retirement System (FERS) credit for employees who had prior NAF service (for retroactive coverage, moves must have occurred on or after 1/1/66, but before 8/10/96). It required employees to be vested in the NAF plan before they could transfer credit to FERS and also that their NAF employer and employee

contributions transfer to FERS. It created a window during which employees could apply to transfer credit and funds. If funds were less than the actuarial present value of the additional annuity, the FERS annuity is reduced accordingly. The law made no similar election available to employees in CSRS, nor did it permit FERS or CSRS employees to transfer employee and employer funds and service credit to any NAF plan.

## 2. Public Law 107-107 National Defense Authorization Act for Fiscal Year 2002 (Dec. 28, 2001; 115 Stat. 1012)

The biggest change in this law is the elimination of the requirement for an employee to be vested in the losing retirement plan in order to continue coverage in that retirement plan upon a move between the civil service and NAF employment systems. The law also permitted CSRS and FERS participants to include prior NAF service as creditable for determining retirement eligibility, but did not allow the service to be used to increase the value of their annuity benefit.

See References B, C, D, E and F for more information.

### *Will an APF employee be able to retain his/her benefits upon conversion to NAF?*

As previously noted, the whole purpose of portability related laws is to allow employees to retain employment related benefits and entitlements when they move between NAF and APF civil service positions within DOD. The following paragraphs detail benefit entitlements when moves are voluntary:

1. Employment moves between APF and NAF trigger the requirement for an employee to elect the continuation of retirement benefits in their existing APF or NAF retirement systems or to enroll in the opposite retirement system if:

- a. The move occurs without a break in service of more than one year, and
- b. The employee has not previously made a one-time retirement election.

2. Any retirement election made under these provisions is irrevocable. Once an employee has elected to continue coverage under a retirement system (APF or NAF), he or she continues to participate in that retirement system for all future periods of service, even if they subsequently move to the opposite employment system.

3. Employees are covered by their current employer's health and life insurance plans. Army APF employees participate in the Federal Employees Health Benefit Plan (FEHBP) and the Federal Employees Government Life Insurance (FEGLI) program, while Army NAF employees participate in the DOD NAF Health Benefits Plan (HBP) and the Army NAF Life Insurance (LI) program. Under portability, APF employees who transfer to NAF employment may not elect to retain membership in the FEHB Program and/or the FEGLI Program. Any employee who voluntarily moves to a NAF position may elect participation in the DOD NAF HBP and/or Army NAF LI programs without restriction.

4. To qualify for retiree health insurance benefits under the DOD NAF HBP, the employee must have participated in the plan for fifteen cumulative years, and be enrolled in the plan on the day prior to retirement. For all moves made under UFM the fifteen-year NAF participation requirement is waived for APF employees who have five years FEHBP participation prior to conversion to NAF. To qualify for the retiree life insurance benefit, employees must have participated in the NAF LI Plan during the five years immediately preceding retirement. Time spent in FEGLI immediately before the move is creditable for this purpose.

# UFM Employee Information Guide

5. Employees who convert from APF to NAF will undergo appointment to a NAF position under normal NAF employment procedures. At the time this happens, the NAF HRO will make the determination of the employee's eligibility for portability of pay and benefits other than retirement. Because employees who move under UFM will be doing so without a break in service,

they will more than meet the criteria that such move will be without a break in service of more than three days, which is the key to eligibility to non-retirement portability benefits.

See Reference A and LL for more information.

## Benefits

### ***How does the DOD Employee Benefit Portability Program apply when an APF employee voluntarily moves to the NAF employment system within DOD?***

1. The NAF retirement plan has two components, and is compared to the APF FERS, CSRS, and Thrift Savings plans below. The two components of the NAF retirement benefit are the NAF Employee Retirement Plan and the NAF Employee 401(k) Plan. In addition to having retirement plan coverage, NAF employees also participate in and contribute to the Social Security system, as do FERS employees. Federal law prevents CSRS employee participation in Social Security, but they may be eligible for social security benefits due to other factors.

2. The APF and NAF benefit packages are very comparable. Regular full-time and part-time NAF employees are eligible to participate in the five NAF Employee Benefit Programs:

a. The NAF Retirement Plan is a defined benefit plan. This means the benefit paid on retirement is based on a formula that considers average salary and years of service. The benefits formulas for the NAF plan, CSRS (also a defined benefit plan) and the Basic Annuity component of FERS are all different. Employees interested in these formulas are urged to consult the OPM website for CSRS or FERS and the Army NAF Benefits website for the NAF retirement plan. Employees who convert to NAF and do not elect to continue CSRS/FERS participation, must participate in the NAF plan for the first six months of NAF employment. Army NAF plan participating employees contribute two percent of their bi-weekly salary to the plan, and their employer currently contributes 6.5%. Vesting occurs after five years participation in the plan. Employees are eligible for an unreduced retirement at age 55 with 30 years of participating service, at age 60 with 20 years of participating service or at age 62 with five years of participating service. Early retirements, beginning as early as age 52, reduced 4% for each year under age 62, are also available under the Army NAF plan. The retirement annuity is calculated on the highest 36 consecutive

months of salary, the amount of service while participating in the plan, and the age of the retiree (and, if applicable, the retiree's spouse). Annuities are paid for life with no Social Security offset. Cost of living increases, normally capped at 4%, are applied each April based on the Consumer Price Index (CPI). A survivor benefit, which the employee selects at retirement, is also available at either the 55% or 100% continuation level. Early retirement with an immediate annuity is not available to CSRS participants but is available to FERS participants with an annuity reduction factor of 5% per year. Both the Army NAF plan and FERS provide for a supplemental early retirement benefit, but the FERS supplemental is reduced for any wages earned while eligible for the supplement.

b. The NAF Employee 401(k) Savings Plan is an IRS qualified tax deferred Defined Contribution Plan that compares favorably with the APF Thrift Savings Plan (TSP). Participants may defer any percent of their salary, not to exceed the IRS annual dollar limit, which is \$13,000 in 2004 and \$14,000 in 2005. Employees over age 50 may contribute an additional \$3,000 in catch-up contributions in 2004 and \$4,000 in 2005. There is an employer match of up to three percent of an employee's salary. Employees vest after three years of service, regardless of participation time. Participants may invest in nine different funds and change their deferral election bi-weekly and fund elections at any time, without waiting for an open season enrollment. Participants can access their own account, 24 hours a day, through a secure web site and make investment decisions, obtain statements, and obtain other personal financial information and advice. In contrast, CSRS participants who participate in the TSP do so without an employer match. FERS participants can receive an employer match of up to five percent.

# UFM Employee Information Guide

c. Employees may elect health insurance coverage for themselves and their families from either the DOD Uniform NAF Employee HBP or Health Maintenance Organizations (HMOs) that are available at some installations. The DOD HBP is generally comparable, both in cost and level of benefits, to the FEHBP Blue Cross Blue Shield standard plan option, popular among APF employees. The cost of premiums is split between the employee and employer, with the employee paying 30% and the employer paying 70%. Employees participate in either the Preferred Provider Option (PPO) (Open Choice Plan) or the Indemnity (Traditional Choice Plan), depending on which plan is available in their geographic area. The Plan also includes vision, hearing, drug, and optional dental coverage. The DOD HBP plan has no lifetime limit on benefits, reasonable co-pays and a limit on annual out-of-pocket expense to protect employees from severe financial loss due to the cost of medical care. Employees who elect an HMO, rather than the DOD HBP, share the cost on a 50/50 basis with their employer, and their coverage depends on the provisions of the plan offered by the HMO. Employees meeting the eligibility criteria may continue their DOD HBP participation into retirement. The employer contributes 70% of the premium costs for life. The plan also provides survivor medical benefits.

d. NAF employees may elect group life insurance coverage through the NAF Group LI Plan. Employees may elect basic coverage (1 or 2 times salary) up to \$250K, Optional coverage up to \$500K, and Dependent coverage up to \$25K for their spouse and \$12.5K on each of their dependent children. Accidental Death and Dismemberment coverage is

included at no additional charge, as is the first \$5K/\$2.5K of dependent coverage. Employees share the cost of basic insurance on a 50/50 basis with their employer, each contributing fourteen cents per thousand dollars of coverage. Employees pay the cost of additional optional life and optional dependent coverage at reasonable group rates. Optional coverage in amounts over \$100K requires evidence of insurability. At retirement, the lowest amount of basic life insurance in effect for the 5-year period immediately preceding retirement is free of charge to the retiree. At age 65, the free life insurance begins reducing 2% per month until it reaches 25% of the original amount below which it will never decrease. Retirees may also elect additional optional coverage at their own expense.

e. NAF employees may elect to participate in the Long Term Care Insurance Plan. The plan offers a wide range of features and benefit options at reasonable group rates by payroll deduction. Employees may enroll under guaranteed issue during their first 31 days of employment. Thereafter, they may enroll with evidence of insurability. The premiums are age rated at enrollment and do not increase with age. Policies can be retained for life, without regard to employment status. Regular NAF employees, their spouses, parents and in-laws are eligible to participate in the group plan.

f. See other sections of this Employee Information Guide for benefits not addressed above.

See References B, C and G and JJ for more information.

***Are APF employees eligible to take Voluntary Separation Incentives (VSIP), Voluntary Early Retirement Authority (VERA) or Discontinued Service Retirement (DSR) upon conversion to NAF under UFM? What is the Impact on recruitment, retention, relocation or other incentives?***

1. Implementation of UFM alone will not result in authorization for VSIP, VERA or DSR. Further, no major downsizing, RIF, Transfer Of Function (TOF), base closure or similar management initiated actions are anticipated to be associated with implementation of UFM that would warrant VSIP, VERA or DSR.

2. Since APF personnel may not be involuntarily converted to the status of NAF employees, an employee's decision to convert from APF to NAF is voluntary and their position would not be eliminated under UFM. For this reason, none of the referenced programs that are designed to encourage voluntary

separations are offered in connection with the implementation of UFM.

3. Similarly, UFM implementation will not justify initiation or approval of any new incentive payments to employees who convert in their current position. However, approved incentive payments in effect for APF employees at the time they convert will continue to be made under the same conditions that existed prior to conversion.

See References H, I and J for more information.

# UFM Employee Information Guide

***Can an APF employee who has converted to NAF and made the one-time election under portability to remain in the APF Retirement System retire, draw their APF annuity and then return as a NAF employee, starting a new NAF career and participate in the NAF Retirement Plan?***

1. No, an election under the portability legislation to remain in a retirement system is a one-time irrevocable election. Any subsequent government employment must be served in the retirement plan elected. For instance, if an APF employee moves to NAF employment and elects to remain in the APF retirement system, they may subsequently retire; should they return to NAF employment at a later date, they would be considered a rehired annuitant and their subsequent NAF service would be applied to their creditable service in the APF retirement system.
2. The reverse holds true, as well. If a NAF employee moves to APF and elects to remain in the NAF retirement system, they may subsequently retire; should they return to APF employment at a later date, they would be considered a rehired annuitant and their subsequent APF service would

be applied to their creditable service in the NAF retirement system.

3. If an employee retires from APF service in the APF retirement system without ever having made a retirement system election under portability, they can become a NAF employee, and their service would be creditable in the NAF retirement system. Such APF annuitants employed by NAF are not considered rehired annuitants (although their FERS supplemental early retirement benefit may be affected by their NAF wages). However, if that annuitant later accepts civil service employment, (s)he will be a “reemployed (CSRS or FERS) annuitant” and is not eligible to elect continuing participation in the NAF retirement program while employed in the civil service.

See References A, B, C, D, E, F, G and JJ for more information.

## Position Conversion

***What positions will be converted under UFM? Are Director Morale, Welfare, and Recreation Programs (DMWR) and similar positions covered by UFM?***

All APF MWR positions are subject to conversion under UFM. This includes positions authorized APF support as described in AR 215-1, Table D-1. DMWR positions in which 50% percent or more of

the position responsibilities are MWR are subject to conversion under UFM.

See Reference K for more information.

***Are APF employees required to convert to NAF? How will employees be informed?***

1. No, APF employees will not be required to convert to NAF under UFM. A UFM goal is to have an all NAF workforce in the future. The decision to create an all NAF workforce does not force APF employees to convert automatically. In fact, the law authorizing UFM codifies the fact that all such moves by individual APF employees would be voluntary. As APF positions become vacant, they will be converted to NAF and filled under NAF procedures.
2. On initial UFM implementation, APF employees will be offered the opportunity to convert in their current position to NAF employment status. They may either accept or decline the offer without prejudice. Should they initially decline the offer but later decide they desire to convert, they will be able to do so by simply requesting it of their supervisor. An employee who does not consent to the conversion may not

be removed from their position because of their failure to provide such consent. The conversion of an employee from the status of an employee paid by APF to the status of a NAFI employee shall be without a break in service for the concerned employee. The conversion shall not entitle an employee to severance pay, back pay or separation pay, or be considered an involuntary separation or other adverse personnel action entitling an employee to any right or benefit under such title or any other provision of law or regulation.

3. Local Civilian Personnel Advisory Centers (CPACs) will notify employees in writing regarding the initiative to voluntarily convert employees from APF to NAF and procedures for the conversion.

See Reference J for more information.

# UFM Employee Information Guide

## ***How will UFM be coordinated with Labor Unions?***

1. Consultation with national unions regarding implementation of UFM occurred as part of the Headquarters, Department of the Army (HQDA) UFM implementation planning. The HQDA will fulfill its remaining labor obligations locally at each installation.
2. The installation labor representative will notify impacted local unions at each installation of the intent to implement UFM, and meet statutory labor relations obligations prior to commencement of UFM.

## ***What is the impact of UFM on librarians? How will this affect the intern and developmental assignment programs under the Army Civilian, Training and Education Development System (ACTEDS)?***

1. Currently, Army Librarians, including MWR Librarians, are paid with APF dollars and are eligible for ACTEDS funding through the Librarian Track of the Information Management Career Program (CP) 34. Under UFM, all MWR positions will be converted to NAF as they are vacated. As a result, APF Librarians in MWR who are interested in advancing in their careers eventually will be faced with an opportunity to convert to NAF. Funding for Librarian positions will continue to originate as APF dollars, which will transfer to NAF under approved UFM financial management processes. These positions are identifiable by the Deputy Functional Chief's Representative (DFCR) for the Librarian Career Track of CP-34, as they are all in installation general libraries under the IMA. The qualification standard for these librarians will not change because of UFM and will remain the same as for all Army Librarians.
  2. APF ACTEDS funds targeted toward APF MWR intern and developmental assignment positions will continue to be available to support ACTEDS funded training needs.
- See Reference L for more information.

## ***If an APF employee converts to NAF employment, can he/she later convert back to the competitive service? Will a NAF employee compete for vacant APF positions outside of Career Field 51 on the same basis as if they had remained APF?***

1. Yes, employees who convert from APF to NAF can later move or transfer back to APF. Because UFM is designed to be a one-time conversion of APF positions to NAF, a move back will be as a result of having been selected for a different APF position rather than conversion back to APF in the same position.
    - a. Appointment eligibility. Any career tenure employee (a current or former APF employee with three or more years of APF service) and any employee with a veterans preference has reinstatement eligibility without any time limit. If an employee is not a reinstatement eligible, then the provisions of the DOD/OPM Interchange agreement apply. Under the authority of this agreement, a NAF employee must be or have been serving continuously for one year in a NAFI or Army and Air Force Exchange Service (AAFES) position on an appointment without time limits and may be appointed only to a career or career conditional appointment. The one-year of service must have been continuous, but may have been completed at any time. However, at the time of conversion the NAF employee must be currently serving on a NAF appointment without time limits.
    - b. Area of consideration. APF position vacancies in the Army include a factor called "area of consideration" that identifies the specific recruitment sources from which employment eligible categories of people are solicited to compete for referral opportunities. NAF employees must meet one of them to be considered. Typically, position vacancies will cite area of consideration criteria that will favor current APF employees over those who are not. The code of federal regulations requires the area of consideration to be sufficiently broad to ensure the availability of high quality candidates, taking into account the nature and level of the position to be filled. Often the DOD Interchange Agreement, which would permit NAF employees to apply, is not included. The Army is considering changes to its policies governing the minimum area of consideration that would require mandatory inclusion of such interchange eligible NAF employees in all future Army APF vacancy announcements.
  2. Once employees' complete conversion to NAF, they are considered to be in a different employment eligibility category than APF employees. As such, they can be considered for APF positions only if they meet the criteria established for filling the position. The two principle criteria are appointment eligibility and area of consideration.
    - a. Appointment eligibility. Any career tenure employee (a current or former APF employee with three or more years of APF service) and any employee with a veterans preference has reinstatement eligibility without any time limit. If an employee is not a reinstatement eligible, then the provisions of the DOD/OPM Interchange agreement apply. Under the authority of this agreement, a NAF employee must be or have been serving continuously for one year in a NAFI or Army and Air Force Exchange Service (AAFES) position on an appointment without time limits and may be appointed only to a career or career conditional
- See References M, N and O for more information.

# UFM Employee Information Guide

***Under the UFM program, when an APF employee converts to NAF, what will be their NAF grade and pay? Will he/she be downgraded or will a Business-Based Action (BBA) be initiated?***

1. NAFs utilize a pay band system composed of six bands rather than the 15 grade general schedule (GS) used for most APF positions. A special set of bands applies to personnel in NAF Program Assistant positions in Child and Youth Services. Additionally, certain NAF crafts and trade positions are covered by the Federal Wage System (FWS).

2. Under UFM, APF employees whose positions convert to NAF pay banding are assigned to the pay band that is comparable to their former GS grade level (see table below). There are no steps in pay band levels as there are in GS grades.

<b>Pay Band (NAF)</b>	<b>General Schedule Equivalent</b>
Level 6 (NF-6)	SES*
Level 5 (NF-5)	GS 13-15
Level 4 (NF-4)	GS 9-12
Level 3 (NF-3)	GS 5-8
Level 2 (NF-2)	GS 4
Level 1 (NF-1)	GS 1-3
<b>Pay Band (CC**)</b>	<b>General Schedule Equivalent</b>
Level 2 (CC-2)	GS 4-5
Level 1 (CC-1)	GS 2-3
*Senior Executive Service (SES)	
**Child Care (CC)	

3. When an APF employee voluntarily converts to NAF under UFM, the employee’s rate of base pay will be set at a rate within the pay band to which assigned that is equal to the rate of pay (including locality pay, special salary rates, etc.) being received as an APF employee immediately before conversion. This applies to employees whose positions are designated NF or CC.

4. When a Wage Grade (WG, WL, WS) employee voluntarily converts to NAF FWS (NA, NL, NS) position, the wage will be set at the highest available step within the grade that does not exceed the previous WG rate of pay. As NAF wage schedules are generally different from and lower than their counterpart APF WG schedules, employees may find that the highest available wage rate is less than their current APF wage rate. This occurs because of the difference in wage survey techniques used for APF wage fixing versus those for NAF wage fixing. Nevertheless, APF retirement eligible employees may find it advantageous to consider retiring from civil service and accepting post retirement NAF FWS employment because of the benefits of being able to concurrently draw both an annuity and a NAF FWS wage.

5. APF employees who voluntarily convert to NAF under UFM will not be downgraded or undergo BBA as part of the UFM implementation process. A BBA is a tool available within the NAF employment system used to accomplish the same objectives that RIF, Furlough and other similar mechanisms are used to accomplish in the civil service employment system. A BBA allows management actions to be taken for business reasons and can result in a reduction in pay, a furlough of eight calendar days or more, a change of employment category, or a non-disciplinary separation action. A BBA is used to adjust resources in response to changes in business revenue, budget, workload, organization or mission. In no case is a BBA used to separate, demote or reduce pay or hours for inadequate performance or disciplinary reasons. Employees are affected by BBAs only after an objective, fair and equitable ranking against other employees in the same employment category of affected employees. Employees may grieve a BBA if they believe regulations and procedures were not followed. Regular employees receive a minimum 30-day advanced written notice prior to separation as a result of a BBA. Army NAF BBA policies are in AR 215-3.

# UFM Employee Information Guide

***Will APF employees who would otherwise receive a “within grade increase” within 12 months following the date of their voluntary conversion to NAF still be able to receive a step increase?***

1. For employees whose positions would convert to ones covered by NAF pay banding (positions designated NF), there are no regularly scheduled or automatic step increases in the NAF pay banding system. For employees whose positions would convert to FWS coverage that are paid on a locality wage basis (jobs designated NA, NL or NS), such positions do convey entitlement to regular within-grade (step) increases after prescribed waiting periods. Program Assistants in Child and Youth Services whose positions would convert to coverage under the Child and Youth Personnel Pay Program (CYPPP) positions designated CC, are advanced on the basis of successful completion of required training and attainment of the competence and experience associated with each CC level.

2. Employees contemplating conversion into NF positions covered by pay banding may negotiate

with their supervisor prior to conversion over whether they will be accorded a future NAF pay adjustment as a NAF employee at the same time as they would have received a step increase as a civil service employee. Pay adjustments are authorized to recognize work performance based on recognition of any 12 months of continuous service sufficiently superior to deserve special recognition. This type performance based pay adjustment replaces the APF system Quality Step Increase (QSI). The Sustained Superior Service Award may include a pay adjustment and/or a cash award. The regulatory limitation for a performance based pay adjustment or cash award is 15 percent of the employee's annual salary.

3. NAF pay schedules are adjusted to incorporate annual pay increases comparable to that granted to the General Schedule.

***What is the impact of A-76 outsourcing initiatives for employees who convert from APF to NAF? How do NAF positions and functions fit in with the Federal Activities Inventory Reform (FAIR) Act of 1998 and the inherently Governmental in Nature (GIN) definitions?***

1. By definition, a civilian position studied under the A-76 outsourcing initiative is “an individual who works for a federal agency on an appointment without time limitation who is paid from appropriated funds, which includes working capital funds. A foreign national employee, temporary employee, term employee, nonappropriated fund employee, or Uniform personnel is not included in this definition”.

2. Certain MWR functions with appropriated fund positions are put at risk when studied for APF efficiencies and competed for contract consideration under the A-76 process. Due to the difficulty of developing a Most Efficient Organization (MEO) under A-76 where functions are funded by two funding streams (APF & NAF), the Assistant Secretary of the Army (Manpower and Reserve Affairs) granted CFSC the authority to employ UFM as an alternative to the A-76 process for MWR.

3. The FAIR Act requires federal agencies to prepare and submit to Office of Management and Budget (OMB), by June 30 of each year, inventories of their commercial activities performed by civilian employees and code those authorizations as reviewable or GIN and non-reviewable under A-76. After review by OMB, the inventory is made available to Congress and the public. All APF MWR authorizations reported in the current FAIR inventory have been coded “X” which designates an alternative to A-76 will be used to gain efficiencies. The full scope of UFM, as an alternative to competitive sourcing, will be developed at CFSC and will be phased-in Army wide. Through its planned voluntary personnel conversion process, UFM will eventually result in the conversion of the MWR workforce to NAF and the removal of former APF MWR spaces from the FAIR inventory.

See References G, P, Q and R for more information.

# UFM Employee Information Guide

## ***What is the impact on existing transportation agreements for APF employees who transfer to NAF?***

1. APF employees serving on overseas transportation agreements are entitled to a government paid return move to the continental United States (CONUS) as authorized by the Joint Travel Regulation (JTR). Depending on their particular circumstances, they may also have return rights to their former APF position in the CONUS, or they may have access to placement in a CONUS APF position through the DOD Priority Placement Program (PPP).

2. Should such employees convert to NAF status, the employing NAFI would assume financial responsibility for the employee's return move to the extent authorized by the JTR, just as if they had remained APF. However, as NAF employees do not hold career or career conditional appointments in the competitive service, APF employees who convert to NAF would

forfeit their re-employment rights to former APF positions in CONUS. Similarly, an APF employee who accepts a NAF position while outside the continental United States (OCONUS) would also be ineligible for CONUS placement through the DOD PPP.

3. There are no mechanisms in the Army NAF employment system identical to the return rights or PPP mechanisms. APF employees who convert to NAF will no longer have return rights or PPP and will be subject to the rules and regulations of the NAF employment system and AR 215-3.

See References S, T, U, V, W, X, Y, Z and KK for more information.

## Overseas

### ***What happens to the overseas housing allowances if an APF employee voluntarily converts to NAF? If a NAF employee is hired into a former authorized APF position?***

APF MWR employees who convert to NAF in their current position without a break in service under UFM will continue to receive a Living Quarters Allowance (LQA) if they were receiving it at the time of the NAF appointment, and will continue to receive it while they remain in the position to which appointed. Barring voluntary acceptance of a position that does

not meet the criteria for receipt of LQA, they will also continue to receive it while employed overseas in MWR positions other than the one in which they converted.

See References S, T, U, V, W, X, Y and Z for more information.

### ***Can overseas APF employees who accept a NAF position or convert to NAF under UFM Retain their re-employment rights to their former APF positions in CONUS?***

1. No, APF employees who convert to NAF would forfeit their re-employment rights (return rights) to former CONUS APF positions. Eligibility for rights is limited to employees who hold career or career conditional appointments in the competitive service.

2. This limitation is established by law and DOD regulations. Under these authorities, the Secretary of Defense and the Secretaries of each military department may establish rotation programs which provide for the granting of return rights to a position in the United States to federal employees who:

a. While serving under a career or career conditional appointment in the competitive service, are assigned to duty outside the United States.

b. Satisfactorily completes such duty, and

c. Apply, not later than 30 days after completion of such duty, for the right to return to a position in the United States.

See References S, T, U, V, W, X, Y and Z for more information

# UFM Employee Information Guide

## ***Does DOD Overseas Tour Limitations (e.g. the five-year rule) apply to NAF employees overseas?***

1. No, the DOD overseas tour limitation does not apply to NAF employees. However, APF employees who become NAF employees under UFM, both in the

United States and serving overseas, will be subject to the rules and regulations of the NAF employment system and AR 215-3.

## **Career Development**

### ***What is the Army MWR Referral Program and how does it operate?***

1. The MWR Referral Program matches qualified individuals, both in-service and external candidates, to MWR positions at the NF-4/GS-9 and above levels. The program assists Commanders in filling NF-4/GS-9 and above MWR positions and provides employees an easy and convenient way to be considered for vacant positions. The use of the referral program is mandatory for position vacancies in CONUS commands and activities but is optional for OCONUS locations.

2. A referral inventory is maintained as a source of applicants for frequently recurring NF-4/GS-9 and above position vacancies. There are nine open continuous vacancy announcements, each of which addresses jobs within an occupational group, but these announcements do not specifically address every single MWR job. The MWR vacancy announcements are posted on the Army's Civilian Personnel website at [www.CPOL.army.mil](http://www.CPOL.army.mil).

3. Individual announcements are used where it is not practical to maintain an inventory or when insufficient applications are available. Examples of jobs typically filled by means of a special or individual vacancy announcement include Attorneys, Social Scientists, Interior Designers, Librarians and Program Analysts. These vacancy announcements are advertised at [www.CPOL.army.mil](http://www.CPOL.army.mil).

4. To receive automatic consideration for inventoried positions, employees register in the program

by submitting an appropriate resume and other documents, to include a geographic preference form. Applicants who meet the applicable qualifications and other requirements are included in the inventory for the locations they specify. Registrants must update their applications every six months to remain active in the central inventory.

5. When a MWR vacancy occurs at the NF-4/GS-9 or higher levels, the local CPAC or CPOC submits a request to the MWR Referral Program. A list of candidates is prepared using the appropriate inventory as a source of applicants and from applications received in response to an individual announcement. Registrants/applicants are referred when they meet the requisite job qualification requirements and other conditions, such as an acceptable salary for NAF positions or time-in-grade requirements for APF positions.

6. Application procedures for the MWR Referral Program are simple and efficient. An on-line resume builder is located at [www.MWRJobs.army.mil](http://www.MWRJobs.army.mil). The same resume is used to apply for NAF and/or APF position vacancies, and that same resume allows multiple job referrals for six months. There is no need to "self-nominate" after initial registration. Resumes are easily updated. Applicants are notified upon receipt of their resume and each time they are referred.

See References K, V and AA for more information.

# UFM Employee Information Guide

## ***How will career and professional development support be maintained for APF employees who convert to NAF?***

1. Professional development support will be maintained as prescribed in the MWR ACTEDS plan ([www.ArmyMWR.org](http://www.ArmyMWR.org)), which documents a structured, progressive, and sequential approach to professional development within Career Field 51. It is equally applicable to APF and NAF employees who work within the MWR career field. Funding to attend the following core curriculum of civilian leadership training is centrally funded for NAF employees on essentially the same basis as it is for APF employees:

- a. Organizational Leadership for Executives (OLE)
- b. Personnel Management for Executives (PME) I & II
- c. Sustaining Base Leadership for Management (SBLM)

2. The U.S. Army MWR Academy offers MWR and Family Support training to enhance technical and management skills of both NAF and APF employees. All costs associated with attendance by Army personnel at these courses are centrally funded. Other career training, as identified in the NAF employee's Individual Development Plan (IDP) for which central funding is not provided, is funded either by the employing organization or, if the IDP appropriately identifies self-development, training or education, by the employee.

See Reference BB for more information.

## ***Is there a NAF MWR Career Program?***

1. In its efforts to support and maintain career development, the Army is implementing a comprehensive MWR Leadership Development Program (LDP) for key positions in MWR. When approved, the LDP will provide the opportunity for broad MWR career development for eligible NF-4 and NF-5 MWR (GS-9/15) employees. The LDP provides career progression for GS employees who convert to NAF. The goals of the LDP are to ensure participating employees will:

- a. Have broad MWR experience at installation, IMA and CFSC levels.
- b. Have requisite skills and abilities to effectively perform in key MWR positions or have the potential to fill such positions.

c. Be advanced in their careers based on performance and potential.

d. Be willing to meet the needs of management by accepting positions Army-wide for which they are qualified.

2. The program encompasses the MWR core functional areas of Child and Youth Services, Community Recreation, Community Operations, Financial Management, Services, Lodging Management, and includes the multi disciplinary positions at installation, IMA and CFSC that support these operating programs.

See References BB and KK for more information.

## **Funding**

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### ***Will APF MWR funds that now support ACTEDS and servicing CPACs/CPOCs convey to the NAFs upon implementation of UFM?***

1. The ACTEDS funding targeted toward current APF MWR positions will continue to be available to support ACTEDS funded training needs for individuals occupying those positions.

2. As conversions of APF personnel occur and workload in APF personnel offices declines, the resources will shift to support the increasing workload needs of the NAF HROs.

# UFM Employee Information Guide

## Other Issues

### ***Can dependents of local hire NAF employees attend DOD schools on a tuition free basis?***

1. Beginning school year (SY) 2002-2003, school-age dependents of local-hire, NAF employees in overseas areas are eligible, on a space-available, tuition-free basis for enrollment in DOD schools. The Assistant Secretary of Defense for Force Management granted the waiver on August 2, 2001.
    - a. Non-command sponsored Army, Navy, Marines, Air Force, and Coast Guard dependents, and
    - b. APF and NAF full-time, local-hire employees.
  2. Dependents of APF full-time, local hire employees and NAF full-time, local-hire employees have equal enrollment priority.
  3. Priority for enrollment in the category of space-available, tuition-free, is:
    4. The number of space-available, tuition-free spaces fluctuates by school and grade each year, depending upon space-required, tuition-free and space-available, tuition-paying enrollments. There are no guarantees of tuition-free enrollment for space-available students from year-to-year.
- See Reference CC for more information.

### ***Do former APF employees who convert (or occupy a former APF position under UFM) still receive an Official US Government No-Fee Passport for official business?***

1. Yes, no-fee passports are authorized for use by both APF and NAF DOD employees who, as a requirement of their job, must travel in overseas areas. Such passports are issued for a period of five years. Family members, as part of a Permanent Change of Station (PCS) move, or whose sponsor is living in an overseas area, can be issued no-fee passports as well.
  2. There are limitations placed on the use of the no-fee passport. They should be used only when the employee is traveling in foreign areas while conducting DOD business. Some incidental travel is authorized using the no-fee passport while overseas provided the foreign country into which you travel recognizes its use.
  3. In addition to the government no-fee passport, employees should consider obtaining a tourist passport (which is good for ten years) if traveling abroad in either a PCS or Temporary Duty (TDY) status.
- See Reference DD, EE and FF for more information.

### ***How does UFM effect spouse preference?***

1. The APF and NAF employment systems treat spouse preference differently. However this different treatment will not adversely affect anyone's ability to convert in place from APF to NAF under UFM.
  2. Current NAF policy extends Spouse Employment Preference (SEP) to all positions NF-3 and below and all FWS and CYS positions for which the SEP eligible applicant applies and is qualified. There are no plans to change this policy now or in the future.
  3. The APF employment system extends SEP to all APF positions grades GS-15 and below and the equivalent WG positions. As APF positions become vacant through attrition and are converted to NAF, they will be filled under NAF employment system rules to include NAF SEP rules.
- See References GG, HH and II for more information.

# UFM Employee Information Guide

## Summary

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This information guide was prepared to help you understand UFM and decide the best course of action for you as you face career and other choices associated with UFM implementation. The information included in this guide is based on frequently asked questions. As you may appreciate, UFM will change many aspects of how MWR programs operate, that, in turn, may affect how you do your job, even if you anticipate no change in your

employment status. While every effort has been made to make this guide as comprehensive and objective as possible, undoubtedly there will be some questions that were not anticipated. When these questions concern your employment or entitlements associated with a change in employment, we strongly urge you to contact your local installation HRO. Good luck and thanks for your participation as a member of the UFM team!

# UFM Employee Information Guide

## References

*Web addresses are subject to change without notice.*

### Reference A:

DOD Portability Reference Guide "Portability of Benefits for Moves Between Civil Service and Nonappropriated Fund Employment Systems", July 2004.  
<http://www.cpms.osd.mil/nafppo/documents/PortabilityHandbook.pdf>

### Reference B:

Federal Register: January 16, 2003 (Volume 68, Number 11)  
<http://www.opm.gov/fedregis/2003/011603-2175-a.htm>

### Reference C:

DOD 1400.25-M, Civilian Personnel Manual, Subchapter 1408, NAF Insurance and Annuities  
<http://www.cpms.osd.mil/cpm/cpm.html>

### Reference D:

US CODE COLLECTION Sec. 2105. - Employee (c)  
<http://uscode.house.gov>

### Reference E:

National Defense Authorization Act for FY 96, P.L. 104-106, Section 1043  
<http://www.opm.gov/asd/naf/naf-3.htm>

### Reference F:

For more information see: National Defense Authorization Act for FY 02, PL. 107-107  
[http://www.cpol.army.mil/library/naf/naf\\_072602.html](http://www.cpol.army.mil/library/naf/naf_072602.html)

### Reference G:

DOD 1401.1-M, DOD Policy Manual for Nonappropriated Fund Instrumentalities, Chapter 6  
<http://www.dtic.mil/whs/directives/corres/html/14011m.htm>

### Reference H:

Voluntary Separation Incentives for Employees of Certain Federal Agencies,  
Public Law 104-208 signed by the President on September 30, 1996  
<http://www.opm.gov/employ/html/vsi.htm>

### Reference I:

Voluntary Early Retirement Authorities, 5 CFR 831.114 and 842.213.  
<http://www.opm.gov/employ/vera/vera03.htm>

### Reference J:

Section 323 of the "Bob Stump National Defense Authorization Act for Fiscal Year 2003"  
<http://www.pubklaw.com/legis/hr4546.html>

# UFM Employee Information Guide

**Reference K:**

AR 215-1 Morale, Welfare and Recreation Activities and Nonappropriated Fund Instrumentalities  
[http://www.usapa.army.mil/pdffiles/r215\\_1.pdf](http://www.usapa.army.mil/pdffiles/r215_1.pdf)

**Reference L:**

AR 690-950, Civilian Personnel Career Management, Chapter 3, Career Intern Program  
[http://docs.usapa.belvoir.army.mil/jw2/xmldemo/r690\\_950/cover.asp](http://docs.usapa.belvoir.army.mil/jw2/xmldemo/r690_950/cover.asp)

**Reference M:**

DOD Interchange Agreement  
<http://www.opm.gov/employ/html/sroa2.htm>

**Reference N:**

Code of Federal Regulations, Part 315, Section 315.401  
[http://a257.g.akamaitech.net/7/257/2422/14mar20010800/edocket.access.gpo.gov/cfr\\_2003/5cfr315.401.htm](http://a257.g.akamaitech.net/7/257/2422/14mar20010800/edocket.access.gpo.gov/cfr_2003/5cfr315.401.htm)

**Reference O:**

Code of Federal Regulations, Part 335, Section 335.103c(2)  
[http://a257.g.akamaitech.net/7/257/2422/14mar20010800/edocket.access.gpo.gov/cfr\\_2003/5cfr335.103.htm](http://a257.g.akamaitech.net/7/257/2422/14mar20010800/edocket.access.gpo.gov/cfr_2003/5cfr335.103.htm)

**Reference P:**

DOD 1400.25-M, Subchapter 1405  
<http://www.cpms.osd.mil/cpm/docs/M1401405.pdf>

**Reference Q:**

OMB Circular No. A-76, May 29, 2003  
[http://www.whitehouse.gov/omb/circulars/a076/a76\\_rev2003.pdf](http://www.whitehouse.gov/omb/circulars/a076/a76_rev2003.pdf)

**Reference R:**

Memorandum for Heads Of Executive Departments and Agencies, Year 2002 Inventory of Commercial Activities, February 27, 2002  
<http://www.whitehouse.gov/omb/memoranda/m02-04.pdf>

**Reference S:**

Volume 2, DOD Civilian Personnel Joint Travel Regulation, C4001  
<http://www.dtic.mil/perdiem/trvlregs.html>

**Reference T:**

Title 10 United States Code, Section 1586  
[http://www.access.gpo.gov/uscode/title10/subtitlea\\_partii\\_chapter81\\_.html](http://www.access.gpo.gov/uscode/title10/subtitlea_partii_chapter81_.html)

**Reference U:**

AR 690-300, Chapter 352, Reemployment Rights  
<http://www.usapa.army.mil/cpol/ar690-300/chapter352/chapter352.html>

# UFM Employee Information Guide

## Reference V:

AR 215-3, Morale, Welfare and Recreation Nonappropriated Funds Personnel Policy Chapter 3, Section V, 3-26, Allowances and Differentials and Chapter 2, Employment, Filling Positions, Paragraph 2-3.b.(4) and (5)  
[www.armymwr.org/help/regulations.asp](http://www.armymwr.org/help/regulations.asp)

## Reference W:

DOD 1400.25M, Civilian Personnel Manual, Subchapter 1250 "Overseas Allowances and Differentials"  
[www.cpms.osd.mil/cpm/cpm.html](http://www.cpms.osd.mil/cpm/cpm.html)

## Reference X:

5 United States Code 5735 and 5736  
<http://uscode.house.gov>

## Reference Y:

Department of State Standardized Regulations  
<http://foia.state.gov/masterdocs/04fah01/Fmh0820.pdf>

## Reference Z:

USAREUR 215-3, 18. Allowances and Differentials  
<http://www.chrma.hqusareur.army.mil>

## Reference AA:

Army Civilian Training, Education and Development System (ACTEDS) Career Field 51 Plan (Morale, Welfare, and Recreation)  
[http://www.armymwr.org/home/Show\\_file.asp?fileID=327](http://www.armymwr.org/home/Show_file.asp?fileID=327)

## Reference BB:

AR 600-3 The Army Personnel Proponent System  
[www.apd.army.mil/USAPA\\_PUB\\_search\\_P.asp](http://www.apd.army.mil/USAPA_PUB_search_P.asp)  
[http://www.usapa.army.mil/pdf/r600\\_3.pdf](http://www.usapa.army.mil/pdf/r600_3.pdf)

## Reference CC:

DOD Directive 1342.13, "Eligibility Requirements for Education of Minor Dependents in Overseas Areas," dated July 8, 1982, as amended  
[http://www.dtic.mil/whs/directives/corres/pdf/d134213wch2\\_070882/d134213p.pdf](http://www.dtic.mil/whs/directives/corres/pdf/d134213wch2_070882/d134213p.pdf)

## Reference DD:

DOD 1000.21-R, Passport and Passport Agent Services Regulation, April 1997  
[www.dtic.mil/whs/directives/corres/html/100021r.htm](http://www.dtic.mil/whs/directives/corres/html/100021r.htm)

## Reference EE:

Department of State Standardized Regulations  
<http://www.foia.state.gov/masterdocs/07fam/07m1390.pdf>

## Reference FF:

USAREUR 600-290 Passports and Visas, 9 September 1996  
<https://www.aeaim.hqusareur.army.mil/library/reg/pdf/ur600-290.pdf>

# UFM Employee Information Guide

**Reference GG:**

DOD 1400.25-M, Subchapter 1405  
<http://www.cpms.osd.mil/cpm/docs/M1401405.pdf>

**Reference HH:**

DOD Instruction 1404.12 4.2.1 "Employment of Spouses of Active Duty Military Members Stationed Worldwide" January 1989  
[http://www.dtic.mil/whs/directives/corres/pdf/i140412\\_011289/i140412p.pdf](http://www.dtic.mil/whs/directives/corres/pdf/i140412_011289/i140412p.pdf)

**Reference II:**

AR 215-3, Morale, Welfare and Recreation Nonappropriated Funds Personnel Policy Chapter 2, Employment, 2-11 Spouse employment preference  
<http://www.armymwr.org/help/regulations.asp>

**Reference JJ:**

CPOL: PERMISS Portability Retirement Procedures  
<http://www.cpol.army.mil/permis/A6003.html>

**Reference KK:**

MWR Leadership Development Program (LDP) Briefing:  
<http://www.army.mil/cfsc/documents/ldp/InformationBriefing.pdf>

**Reference LL:**

Memorandum for Assistant G-1 for Civilian Personnel Policy, Department of the Army: Department of Defense Civilian Personnel Manual Subchapter 1408, "NAF Insurance and Annuities" Exception.  
<http://www.cpms.osd.mil/cpm/docs/M1401408.pdf>

# Appendix R



## UFM Marketing Communications Supporting Plan

# UFM Marketing Communications Supporting Plan

## UFM Marketing Communications Plan - Group I

Target Audience:

The supporting UFM Marketing Communications Plan targeted for Group I is: Army Secretariat, Key Army Staff Elements, IMA and MWR Board of Directors, Executive Committee Members and Assistant Chief of Staff for Installation Management.

from routine communications regarding the initiative. This results in misunderstandings and rumors which detract from the Army's efforts to successfully implement UFM.

Challenges:

During Fiscal Year 2005, IMA and CFSC are conducting five pilot sites as precursors to the Army-wide implementation plan.

Objectives:

Generate a common understanding of UFM among key individuals in Group I.

Very few individuals in Group I know about UFM.

Establish and maintain credibility by communicating current status of UFM to Group I.

Those that have heard of the concept do not benefit

Prevent disenfranchising key individuals.

Garner long-term and broad-based support in Group I for the implementation of UFM.

Deliverables:

Task	Description	Expectation	Lead	Assist	Suspense
1.	Prepare Group I information package and strategy. Obtain Commander, CFSC, approval.	Publish strategy, official information package with memo from CG.	CFSC-FM	UFM Teams, CFSC-PA, CFSC-SP	29 Apr
2.	Initiate face to face meetings with designated POCs	Introduce UFM, share information package, establish communications link.	CFSC-FM	UFM Teams	16 May
3.	Provide quarterly updates to POCs.	Maintain credibility with Group I POCs, keep check on rumors, stop potential problems.	CFSC-FM	UFM Teams	1 June Quarterly
4.	Provide Quarterly IPRs to IMA, CFSC, and ACSIM leadership.	Maintain leadership support.	CFSC-FM	UFM Teams	15 June Quarterly
5.	Provide updates through IMA/MWR BOD.	Maintain credibility, support, prevent misinforming key leaders.	CFSC-ZA	UFM Teams	Semi-annually

Controls:

CFSC-PA, CFSC-SP-Marketing

CFSC-ZA

- Approves all information packages, updates and responses to questions.

- Principal advisors.
- Coordinate on information packages.

CFSC-FM

- Project Lead.
- Control Plan.
- Establish triggers for out of cycle publication of information.
- Maintain feedback process.
- Prepare IPR, coordinate all materials.

Evaluation Criteria:

Evaluation criteria will be based on stated objectives. Analysis will be obtained through feedback process with target group's POCs, ACSIM, IMA, and CFSC leadership.

# UFM Marketing Communications Supporting Plan

Project Organization Structure:

Sponsor: Chief Financial Management Officer, CFSC  
Mr. Jeffrey R. Dalbey, Jeff.Dalbey@cfsc.army.mil

Lead: Chief, Financial Plans and Programs Office  
Mr. Dennis M. Walsh, Dennis.Walsh@cfsc.army.mil

Lead Advisors

CFSC-PA	Doug Ide
CFSC-SP-Marketing	Maureen Fitzgerald
CFSC-NC	Mary Keeney
CFSC-HR	Bonnita Gaddis
CFSC-FM	Jim Phillips/ Christine French
IMA Ops	Ron Hames

## UFM Marketing Communications Plan - Group II

Target Audience:

The supporting UFM Marketing Communications Plan targeted for Group II is: IMA HQ/CFSC Leadership, IMA Regional Directors, MWR Chiefs, IMA Garrison Commanders, IMA Regional/Garrison Resource Managers, other Garrison Base Operations Directors.

Challenges:

During Fiscal Year 2005, IMA and CFSC are conducting 5 Pilot Sites as precursors to the Army-wide implementation of UFM.

An imperative to the successful implementation of UFM is the endorsement and full support of Group II.

Objectives:

Generate a common understanding of UFM among individuals in Group II.

Establish and maintain credibility by communicating current status of UFM to Group II.

Prevent disenfranchising.

Garner long-term and broad-based support in Group II for the implementation of UFM.

Deliverables:

Task	Description	Expectation	Lead	Assist	Suspense
1.	Prepare Group II information package and strategy. Obtain Commander, CFSC/IMA HQ, approval.	Publish strategy, official information package with memo from CG.	CFSC-FM	CFSC-FM IMA Ops	29 Apr
2.	Initiate face to face meetings with individuals in Group II.	Introduce UFM, share information package, establish communications link.	IMA Regional MWR Chiefs, Garrison MWR Dirs	CFSC-FM	16 May
3.	Provide quarterly updates to Group II individuals.	Maintain credibility with Group II, reduce rumors, stop potential problems.	IMA Regional MWR Chiefs, Garrison MWR Dirs	CFSC-FM	1 June Quarterly
4.	Prepare UFM information packages to be distributed at other IMA/MWR workshops and conferences.	Consistent, broad based publication of information.	CFSC-FM	CFSC-PA CFSC-SP IMA HQ	15 June as required
5.	Develop and publish UFM articles and brochures for targeted Group II audiences.	Standard information, timely updates.	CFSC-PA CFSC-SP	UFM Teams Regional/ Garrison Marketing	15 June Quarterly
6.	Incorporate standard UFM presentation into GOIC at MWR Academy.	Introduce UFM, establish communication link.	CFSC-FM CFSC-HR	UFM Teams	15 June as required
7.	Provide quarterly IPRs to IMA/CFSC leadership.	Maintain leadership support, direction, and guidance.	CFSC-FM IMA Ops	UFM Teams	15 June Quarterly

# UFM Marketing Communications Supporting Plan

Controls:

CFSC-ZA/IMA HQ.

- Approves all information packages, updates and responses to questions.

CFSC-FM/IMA Ops.

- Project Co-Leads.
- Control Plan.
- Establish triggers for out of cycle publication of information.
- Maintain feedback process.
- Prepare IPR, coordinate all materials.

CFSC-PA, CFSC-SP-Marketing, Regional MWR Directors, Garrison MWR Directors.

- Principal advisors.

Evaluation Criteria:

Evaluation criteria will be based on stated objectives.

Analysis will be obtained through feedback process with target group's POCs, Regional MWR Chiefs, Garrison MWR Directors, IMA, and CFSC leadership.

Project Organization Structure:

Sponsor: Chief Financial Management Officer, CFSC  
Mr. Jeffrey R. Dalbey, Jeff.Dalbey@cfsc.army.mil

Lead: Chief, Financial Plans and Programs Office  
Mr. Dennis M. Walsh, Dennis.Walsh@cfsc.army.mil

Lead Advisors

CFSC-PA	Doug Ide
CFSC-SP-Marketing	Maureen Fitzgerald
CFSC-NC	Mary Keeney
CFSC-HR	Bonnita Gaddis
CFSC-FM	Jim Phillips/ Christine French
IMA Ops	Ron Hames
IMA Regional MWR Chiefs	
IMA Garrison MWR Directors	

## UFM Marketing Communications Plan - Group III

Target Audience:

The supporting UFM Marketing Communications Plan targeted for Group III is: IMA Garrison MWR Directors, Division Chiefs, MWR Workforce, and Special Interest Groups.

Challenges:

During Fiscal Year 2005, IMA and CFSC are conducting five pilot sites as precursors to the Army-wide implementation plan.

Part of the plan calls for the eventual transition to an all NAF workforce.

Group III includes the front line MWR Service Providers along with Special Interest Groups (e.g., Unions, CPOCs, CPACs, MERs).

UFM will succeed only with the full understanding of Group III and full support of MWR Directors, Division Chiefs, and the workforce.

Objectives:

Generate a common understanding of UFM among individuals in Group III, particularly the MWR workforce.

Establish and maintain credibility through consistent, timely, pertinent information.

Create a learning vehicle in order to improve UFM guidance.

Garner long-term and broad-based support in Group III for the UFM initiative.

# UFM Marketing Communications Supporting Plan

**Deliverables:**

Task	Description	Expectation	Lead	Assist	Suspense
1.	Prepare Group III information package and strategy. Obtain Commander, CFSC/IMA HQ, approval.	Publish strategy, official information package with memo from CG.	CFSC-FM IMA Ops	UFM Teams, CFSC-PA, CFSC-SP	29 Apr
2.	Brief workshop participants on plan.	Wide distribution of plan face to face, exchange of ideas with POCs.	CFSC-FM	UFM Teams	25 Apr 16 May 6 Jun 13 Jun
3.	Work with CPAC to create appropriate vehicles for distributing information to workforce.	Wide distribution of consistent information and updates.	CFSC-HR	CPACs	16 May
4.	Distribute UFM articles, CDs to Region and Garrison Marketing Specialists.	Standard information, timely updates.	CFSC-PA CFSC-SP	Regional/ Garrison UFM POCs	15 June Quarterly
5.	Prepare standard UFM presentation for MWR Academy training courses.	Introduce UFM, earn credibility with consistent, updated materials.	CFSC-FM	CFSC-HR	15 June as required
6.	Expand web site for UFM.	Allow for Questions and Answers, sharing of ideas.	CFSC-HR	CFSC-SP CFSC-FM	30 June
7.	Conduct annual employee surveys.	Gain insight into workforce concerns in order to improve guidance.	Garrison UFM POCs	UFM Teams	1 October annually
8.	Provide IPRs to CFSC and IMA leadership.	Maintain leadership support, guidance.	CFSC-FM IMA Ops	UFM Teams	1 June quarterly

**Controls:**

**CFSC-ZA/IMA HQ**

- Approves all information packages, updates and responses to questions.

**CFSC-FM/IMA Ops**

- Project Co-Leads.
- Control Plan.
- Establish triggers for out of cycle publication of information.
- Maintain feedback process.
- Prepare IPR, coordinate all materials.

**CFSC-PA, CFSC-SP-Marketing, Garrison UFM POCs**

- Principal advisors.

**Evaluation Criteria:**

Evaluation criteria will be based on stated objectives.

Analysis will be obtained through feedback process with Garrison UFM POCs and IMA and CFSC leadership.

# UFM Marketing Communications Supporting Plan

Project Organization Structure:

Sponsor: Chief Financial Management Officer, CFSC  
Mr. Jeffrey R. Dalbey, Jeff.Dalbey@cfsc.army.mil

Lead: Chief, Financial Plans and Programs Office  
Mr. Dennis M. Walsh, Dennis.Walsh@cfsc.army.mil

Lead Advisors

CFSC-PA	Doug Ide
CFSC-SP-Marketing	Maureen Fitzgerald
CFSC-NC	Mary Keeney
CFSC-HR	Bonnita Gaddis
CFSC-FM	Jim Phillips/ Christine French
IMA Ops	Ron Hames
Garrison UFM POCs	

# Appendix S



## Sample Employee Survey

# Sample Employee Survey



## 2006 MWR GS EMPLOYEE UNIFORM FUNDING AND MANAGEMENT SURVEY

Please complete this questionnaire by clicking on the circle of your response to each question. All questions must be answered. Complete questionnaires must be returned No Later Than the close of Business on **(Date)** to **(Your Personnel Office)**, via email or printed copy.

**1. How long have you been a GS employee?**

- Less than 1 Year    1-10 Years    11-20 Years    20 + Years

**2. Are you a CSRS or FERS employee?**

- CSRS Employee    FERS Employee    Don't Know    NA

**3. Do you understand the process of converting to NAF?**

- Yes    Somewhat    No

**4. Are you concerned about changing to NAF at this point in your career?**

- Yes    Somewhat    No

**5. Would you consider changing to NAF in the future?**

- Yes    No    Maybe

**6. How close are you to being retirement eligible?**

- Less than 1 Year    1-5 Years    6-10 Years    10 + Years

**7. Are you waiting for a step increase?**

- Yes    No    Maybe

**8. Are you waiting for the implementation of the new GS pay system?**

- Yes    No    Didn't know there is a new system

**9. Are you waiting to see if UFM is fully implemented?**

- Yes    No    Don't Know

**10. Are you concerned with the possibility of BBA's as a NAF employee versus RIF procedures as a GS employee?**

- Yes    No    Maybe

PLEASE CONTINUE TO PAGE 2

# Sample Employee Survey

**11. Do you consider UFM funding to be less dependable than APF direct GS funding?**

- Yes       No       Don't Know

**12. Please rate the UFM Town Hall you attended?**

- Excellent    Good    Satisfactory    Fair    Poor    Did Not Attend

**13. How informative was the Town Hall?**

- Excellent    Good    Satisfactory    Fair    Poor    Did Not Attend

**14. How understandable was the information provided at the Town Hall?**

- Excellent    Good    Satisfactory    Fair    Poor    Did Not Attend

**15. Please use the space below to voice your concerns about the conversion of GS to NAF.**

**END OF SURVEY**

*Thank you for your Participation!*



# Appendix T



## Regional UFM Guide and Checklists

# Regional UFM Guide and Checklists

## Uniform Funding and Management (UFM) Implementation –Plan Guide Regional Oversight Tasks

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### Guide

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1. UFM point of contact and backup have been established for each Garrison.
  - List provided to CFSC-FM-M.
2. Garrison POCs have identified functional team leaders for finance, procurement, and Human Resources, and marketing.
3. Regional task list and suspenses have been published.
4. Discussion and feedback mechanism has been established for Garrison POCs and Pilot Site representatives.
5. Garrison POCs have briefed functional team leaders and key personnel on UFM guidance and implementation plan.
6. Garrison POCs have distributed specific tasks and UFM checklists to functional team leaders.
7. Garrisons have submitted budgets, UFM schedules, and certifications in accordance with Army guidance.
8. Garrison POCs have initiated their section of UFM marketing Communications Plan.

9. Region budgets, UFM summarized schedules, and narratives with checklist certification have been approved by Regional Directors and forwarded to IMA HQ and CFSC.
10. Garrison POCs have briefed Garrison RM staff and supporting DFAS Field Site regarding preparation and execution of local MOAs.
11. Garrison POCs have signed local MOA's in place prior to 1 October.
12. Granting access to IMETS. Until role based, automated process is in place, Region POCs will approve and forward names (and other required information) to CFSC-FM for access privileges (i.e., passwords).
13. Region POC will oversee IMETS implementation at Garrisons through monitoring standard IMETS reports to include:
  - Conformance Report (measuring record "clean up" activity).
  - Activity Report (identifying areas/Garrisons that require more oversight due to lack of activity in IMETS).

# Financial Management Checklist

Preparation for UFM	Yes	No
Have all managers received guidance in the preparation of NAF purchase request?		
Have all managers received guidance in expense classification into applicable general ledger account codes (GLACs)?		
Have all managers received guidance in applicability of department codes?		
Are locations/programs established within Financial Management Budget System (FMBS)? Note: this is particularly applicable to those locations/programs which were previously funded through direct APF.		
Have all location codes/program codes been provided to servicing accounting office?		
Have all location codes/program codes been provided to the C.A.R.E. EDI program administrator (see Procurement)?		
Have all location/programs been provided to SNACS administrator?		
Have all converted personnel been added to the Time Labor Management System (TLMS)/DCPDS?		
Do all managers have access to FMBS and Standard Management Information Reports for Finance (SMIRF)?		
Have all managers received training in FMBS and SMIRF?		
Have all procurements to be continued by APF contracting office been reviewed?		

Execution of UFM	Yes	No
Have NAF financial statements been reviewed to ensure proper classification of expenses within department codes applicable to UFM?		
Are UFM department coded expenses IAW Table D-1, AR 215-1?		
Do the total GLACs 508, 526, 561 and 562 (UFM income accounts) plus remaining balance in GLAC 264 (Unearned Income-IMA-UFM) and 265 (Unearned Income-Local MOA-UFM) equal the value of the MOA with IMA HQ plus any local MOAs?		
Are the UFM income payroll (GLAC 508 and 561) equal or greater than the APF reimbursed payroll (GLAC 649) on each individual UFM department (Authorized APF Support Codes-GF, GH, GJ, GL) income statement?		
Is the net income before depreciation (NIBD) for each UFM department code (Authorized APF Support Codes) equal to or less than zero?		
Have the balances in GLAC 264 (Unearned Income-IMA-UFM) and GLAC 265 (Unearned Income-Local MOA-UFM) on the balance sheet been reviewed in conjunction with IMA Region HQ FM at the beginning of the last month of the fiscal year?		
Has the 218 Report (Part IV) been reviewed to ensure indirect APF support is reflected and UFM executed through local MOAs is reflected? (UFM executed through HQ IMA MOA will not be shown on local 218 reports.)		

# Financial Management Checklist

Manpower/Financial Management	Yes	No
Are garrisons reconciling the UFM unearned income account against the APF shortfall and validated APF UFR list?		
Are local MOAs signed and in place prior to the start of the fiscal year?		
Are all validated UFRs identified?		
Have all MWR USA close out procurements been completed (per check list)?		
Have TDAs been updated and coded to reflect MWR USA/UFM NAF employees?		
Do TDAs ensure that the authorizations for UFM converted spaces are correctly coded?		
Are all MWR APF personnel coded correctly (FAC 8) to ensure automatic billing from the servicing DFAS Field Site?		
Are only MWR personnel involved in UFM? No ACS, no lodging, no supplemental mission (except USMA cadet activities) NAF employees? For the USMA's cadet athletic and recreational extracurricular programs, authority to operate under UFM is found in Section 544 of the Ronald W. Reagan National Defense Authorization Act for Fiscal Year 2005		
Do you have the instructions on annotating and tracking converted positions?		
Are performance metrics in place and reviewed?		
Is coding for UFM acquired fixed assets in place?		

# IMETS

IMETS Checklist	Yes	No
Have authorized users (including backups) been identified?		
Are Usernames and Passwords valid and current?		
Have your authorized users received IMETS training?		
Are instructions/operating guidance available?		
Have you reviewed the "loaded" records for accuracy?		
Have you corrected, or initiated corrective actions to eliminate "Incongruent Records"?		
Have the UFM records been coded appropriately?		
Have you answered all the questions under the UFM tab appropriately?		

# Year-End Process of MWR USA Funding

<b>Preparing for UFM</b>	<b>Yes</b>	<b>No</b>
Remind Managers that all APF authorized expenditures should be captured in department code "GF, GH, GJ, and GL", to include NAF employees performing APF authorized functions. (Jun)		
Receive input for the Unfinanced Requirement (UFR) list that will be submitted to the Installation for possible funding. This UFR list will also serve as the basis for year-end expenditures if additional "GF, GH, GJ, and GL" funding becomes available. (Jun/Jul)		
Review the Jun APF authorized departments' income statements and cross-level the APF funding using shortfalls in some accounts to offset the over spending in other accounts. (Mid Jul)		
Issue year-end closeout procedures that also coincide with the APF year-end closeout schedule. (Mid Aug)		
Review the Jul authorized departments' income statements and cross-level the APF funding. Notify the Division Chiefs of USA MWR dollars available to their activities to be spent by 1 Sep. (Mid Aug)		
Limit expenditures to essential purchases first 10 days of Sep. (1-10 Sep)		
NAF Contracting Office begins providing a list of orders/contracts of the APF authorized purchase requests as identified by one of the APF authorized department codes that are not complete and the purchase orders that have not been received/paid. This continues as a weekly requirement until 28-30 Sep when it becomes a daily requirement. (1 Sep)		
Coordinate with the NAF TDY Order issuing section to get copies of TDY orders charged to APF authorized departments that have not been settled and to receive copies of any TDY orders issued in Sep. (1 Sep)		
Coordinate with NFS to have preliminary income statements placed on On-Line Report Viewing on a daily basis beginning 28 Sep. (Mid Sep)		
All Sep Government Purchase Card statements must be certified by billing official.		
Run the transaction log in C.A.R.E. to see purchases under the APF authorized departments made but not transacted. (30 Sep)		
Run "Cardholder Full Transaction Detail" report in C.A.R.E. for the period 24-29 Sep to determine the expenditures under the APF authorized departments that will be on the accrual. (30 Sep)		
Based upon the above information, provide the APF budget analyst for the MWR accounts the estimated Sep obligation for each activity. Cost transfer is input by analyst so obligations will be accurately reflected in each MWR activity on the final year-end 218 report. (30 Sep)		
The above information is also used to support the establishment of GLAC 240 that is provided to NAF Financial Services (NFS). (30 Sep)		
Work closely with NFS to ensure all "unpaid" purchases under the APF authorized departments for which funding was recognized in the previous FY are reflected on the income statement and on the balance sheet in GLAC 240 (Miscellaneous Other Payable). (1-7 Oct)		

# NAF Contracting Checklist

Contracting	YES	NO
Has the Application Administrator (AA) for Standard NAF Automated Contracting System (SNACS)/PRISM set up new users with proper user IDs?		
Has the AA set up correct routing list for purchases with UFM dollars?		
Has the AA set up correct accounting data IAW the SAA/IAA SOP and the Finance Accounting and Reporting Tab?		
Have all new requestors and approvers been trained to use SNACS?		
Has the Agency/Organization Program Coordinator (A/OPC) for the purchase card program set up any cardholders that are new to the NAF purchase card program under the NAF 0021 Hierarchy? (APF purchase cards may not be used for purchases using UFM dollars)		
Have all new cardholders received proper training on the purchase card and Customer Automated Reporting Environment (C.A.R.E.) Electronic Data Interchange (EDI)?		
Does C.A.R.E. EDI contain UFM parent child rule sets?		
Have APF purchase cards been cancelled by the billing official with the APF APC?		
Has the chief of the contracting office ascertained the number of current contracts and types of requirements for MWR programs in the APF contracting office?		
All contracting actions currently being worked with MWR USA funding must be awarded prior to the start-up of UFM. Customers must be notified of this requirement.		
All contracts for MWR requirement that are being administered by an APF office should be transferred to the NAF Contracting Office, if the contract is solely for the MWR requirement.		
Any requirement contract being worked by an APF Contracting Office for which the program will be allowed the use of UFM dollars must be awarded prior implementation of UFM.		
Has the chief of contracting run workload reports out of SNACS for FY 05?		

# Human Resources Checklist

Human Resource Checklist	Yes	No
Have the "invitation to convert" letters been issued to APF MWR employees by management?		
Has the Town Hall meeting been scheduled?		
Has the Town Hall meeting been conducted?		
Are employees informed on the portability of benefits?		
Have employee consent forms been signed either accepting or declining conversion?		
Have employee consent forms been forwarded to the NAF HRO?		
Have declination forms been forwarded to CPOC?		
Have employees and supervisors been informed that a resignation is necessary effective the day before the NAF appointment?		
Have the separation requests for personnel action been completed and sent to the CPOC for processing?		
Has the employee's official personnel file been received by the HRO from CPOC?		
Have the employees' service dates, benefits, etc., been identified?		
Have any pay and leave issues that occurred been resolved?		
Have the separation actions been properly coded by CPOC?		
Have all types of benefits transferred to NAF and not paid out to the employee, i.e. annual leave?		
Have eligible employees in overseas areas signed a NAF transportation agreement (DA 3440)?		
Has the Employee registered in the Career Referral Program?		

# Appendix U



## Frequently Asked Questions

# Frequently Asked Questions

## Questions and Answers - General

**Question:** Does an amendment to a Memorandum of Agreement (MOA) have to go through the same process for signatures/approval as the original MOA?

**Answer:** Yes. That is why you should incorporate both funded and unfunded requirements in the original MOA so you don't have to revise it if additional funds become available. You must revise it, however, for new requirements which were not included in the original MOA as either funded or unfunded requirements.

**Question:** Are garrisons required to use Departments GL, GF, GH, and GJ only when they have a signed MOD in place?

**Answer:** No. These departments are to be used by all MWR programs to record ANY NAF spent for things that are authorized from appropriated funds. Use of these departments in the manner described will provide the basis for substantiating future requests for budget increases and also be the basis for requesting year-end funds should they become available.

**Question:** Do NAF positions have to be recognized as requirements on the APF TDA before being eligible for funding under UFM?

**Answer:** No. The only requirements are:

- a. The NAF positions are performing APF-authorized functions IAW Appendix D, AR 215-1;
- b. The NAF positions are on the NAF PRD (personnel requirements document (IMETS for Pilot Sites)) – and coded to the authorized APF support department codes (GF, GH, GJ, GL) in both the personnel and payroll systems;
- c. The NAF positions are included in the NAF budget (under the appropriate program code and authorized APF support department codes).
- d. The services which the NAF positions are supporting are included in the MOA (may be included either as funded or may be included as unfunded requirements subject to future funding if APF becomes available). The only connection between the APF TDA and the UFM funding practice is that if there are existing APF TDA authorizations and these positions are converted to NAF positions, the TDA is to be annotated as to the disposition of the position/authorization, i.e. converted to NAF under UFM. This is to permit the manpower people to track what happened to the positions and to help MWR substantiate that the function didn't go away - the

funds will have to be reprogrammed within the MDEP from Pay to NonPay and obligated in EOR 25FD MWR USA Pay.

NAFIs have historically substituted NAF for authorized APF because APF was either not available or not expedient. These APF-authorized NAF positions should be included in the MWR USA funding practice (in the authorized APF support department codes). If the position had never been recognized on the APF TDA as a requirement, it is incumbent on the commander and the MWR staff to ensure that the functions of that position are APF-authorized IAW AR 215-1.

**Question:** Can encumbered APF positions be converted to NAF, either voluntarily or not?

**Answer:** Encumbered positions may not be involuntarily converted to NAF.

**Question:** How do I account for an expenditure which meets the capitalization criteria for NAF, is authorized from APF, and has been included in the MOA as unfunded?

**Answer:** In this case, the expenditure would be capitalized and the associated depreciation would be recorded using the department code for the benefiting activity. Should the expenditure be subsequently funded from UFM, the depreciation entries would be reversed and the expenditure, using the full initial cost, would be transferred to the authorized APF support department codes, as applicable, using the applicable equipment or maintenance GLAC.

**Question:** May we use a Military Interdepartmental Purchase Request (MIPR) instead of a Miscellaneous Obligation Document (MOD) to obligate the appropriated funds?

**Answer:** No. The following information was provided by the Department of the Army Office of the General Counsel:

"The Comptroller General has specifically held that the MIPR cannot be used to transfer funds from appropriated funds to nonappropriated funds. Matter of Department of the Army – Use of an Intra-Army Order to obtain Child Care Services from a Nonappropriated Fund Instrumentality, B-215580 (December 31, 1984); see also 58 Comp Gen 94 (November 21, 1978). In addition, we use the MIPR for reimbursable work in which one organization is providing goods or services to another for the benefit of the requesting organization. DFAS-IN Regulation 37-1, para 12-1/The MWR USA practice program is

# Frequently Asked Questions

based on the statutory authority to support MWR functions with appropriated funds (10 U.S.C. 2241) We provide this appropriated fund support with obligational authority rather than in kind. We are not asking the nonappropriated fund activity to provide the appropriated fund with goods or services for the benefit of the appropriated fund. Therefore, a MIPR is an inappropriate vehicle for the obligating document."

**Question:** What income may be credited to the authorized APF support department codes (GL, GF, GH, and GJ)?

**Answer:** The only income, which may be credited to these departments, are GLACs 508 (UFM Income-IMA-Payroll), 526 (UFM Income-IMA-Nonpayroll), 561 (UFM Income-Local MOA-Payroll), and 562 (UFM Income-Local MOA-Nonpayroll). Also, GLAC 803 (Gain on Disposal of Fund-Owned Property) may be used in certain circumstances. See the NAF Accounting subparagraph in the Financial Management/Manpower Tracking Section of this guidance.

**Question:** May we use the UFM Funding Practice for APF-authorized items for supplemental mission activities?

**Answer:** No. Supplemental mission activities are NAF-adjuncts to non-MWR APF missions. They are authorized to generate limited and specific NAFs to be used for specific purposes. They may not spend NAF in support of the non-MWR APF mission. To be eligible for MWR USA funding, the item/expense in question must be BOTH APF-authorized AND NAF-authorized in the absence of sufficient APFs. Appropriated funds are normally not authorized for the NAF-adjunct to the non-MWR APF mission.

**Question:** Category C programs at remote/isolated locations are authorized APF support as if they were Category B programs. Thus, they can use MWR USA for all labor, supplies, etc., correct?

**Answer:** No. Although Category C programs at remote/isolated locations are authorized APF support as if they were Category B programs, in reality, this means only utilities and the manager's salary and benefits. All other Category C activities are considered resale/revenue-generating and are not authorized APF-support, no matter in which category they occur.

**Question:** Should the Pilot Sites execute all APF support for MWR programs through the UFM funding practice?

**Answer:** Yes.

**Question:** What is the role of the NAF accounting office in the UFM funding practice?

**Answer:** The NAF central accounting office (CAO) should accrue UFM income IAW the MOA, when supported by the DD Form 2406, Miscellaneous Obligation Document (MOD) (the APF obligation document), and should record as indicated by installation documents. The CAO should also question any expenses that do not appear to be authorized or refer the expense to the Region or CFSC for resolution. However, the responsibility for ensuring that all NAF expenses under UFM are valid and authorized IAW Table D-1, AR 215-1 remains with the garrison/region, not the CAO.

**Question:** What about APF-authorized NAF expenses that are not funded under the MOA?

**Answer:** All APF-authorized expenses should be included in the MOA. Those for which funds are available should be included as funded and those for which funds are not available should be included as unfunded. If funds become available during the fiscal year, the installation will not have to revise the MOA if it has already included the provision that the unfunded expenses may be funded if additional funds become available.

**Question:** What about funding CAO expenses?

**Answer:** IAW paragraph A020105, DOD 7000.14R, Department of Defense Financial Management Regulation, Volume 13, Nonappropriated Funds Policy and Procedures, August 1994 (page A-3), APFs in support of NAF accounting costs are authorized for the salary of the central accounting officer plus 40 percent of other costs. Installations/IMA Regions must obtain information from the central accounting office on how much APF support is already being provided, either from DFAS or from direct APFs from the installation/IMA REGION before including any NAF accounting costs in the UFM funding practice.

**Question:** It seems that a lot of the workload has now been transferred from the APF procurement and personnel offices to the NAF procurement and personnel offices. May any of these NAF expenses be included in the UFM funding practice?

**Answer:** Yes. You may document the proportion of workload that is performed by NAF procurement and personnel offices in support of APF-authorized requirements and include this in the MOA. It should be reported under Department GL- APF Support – Normal Operations. The documentation must be complete and be able to withstand audit and outside scrutiny.

# Frequently Asked Questions

**Question:** Does each program need its own MOA for funding under UFM?

**Answer:** No. The IMA HQ RM and the Fund Manager, ABIF, will execute only one “umbrella” MOA for the installation MWR Fund with description of services to be provided by each program and the UFM Schedules for providing those services attached.

**Question:** Should equipment purchased through UFM be insured as a NAF asset?

**Answer:** Yes. It should be insured through the NAF Risk Management Program; however, should a claim be necessary and subsequently funded, the monies must be used to either replace the lost/damaged equipment or other APF-authorized MWR requirements.

**Question:** Can equipment purchased through UFM be maintained using APF?

**Answer:** Yes. Just as any equipment which is authorized APF funding yet was purchased using NAF, either through UFM or pure NAF, is authorized APF for maintenance.

**Question:** May vehicles be purchased through UFM funding procedures?

**Answer:** No. Vehicles are “centrally managed.” Congress has restrictions on non-tactical vehicles. Only certain types less than \$100,000 in unit cost may be purchased with OMA dollars, otherwise OPA dollars have to be used. Special vehicles that may be purchased include things like fire and garbage trucks (not MWR missions). Cars, vans, mini-buses, carryalls, small trucks, etc., are considered general purpose “centrally managed” vehicles and OPA dollars would need to be used, thus precluding UFM procedures (UFM may only be used for expenses authorized from OMA). The references are DODI 4500.36-R, AR 58-1, and Policy Message DALO-TSP, 151416A Sep 97 DTG, subject: Procurement of Non-tactical Vehicles. An alternative is a GSA vehicle lease which may then be included in UFM funding.

**Question:** Do UFM dollars expire at year end?

**Answer:** No. APF transferred to NAF remains available until expended.

## Questions and Answers - IMETS

**Question:** When we start IMETS, may I stop doing the NAF Personnel Requirements Document (PRD) and the Morale, Welfare, and Recreation (MWR) Personnel Strength Reports, and the MWR data call spreadsheets?

**Answer:** No; at least not right away. IMETS is set up to track only MWR positions in support of the UFM initiative. There remains other NAF, non-MWR employees to track for the other reports, such as lodging employees. There also are other non-MWR appropriated fund employees that work under the direction of garrison DMWR's that may be included, such as ACS. All of this remains to be analyzed as we move through the Pilot phase. But, it is certainly a possibility that IMETS may become the complete MWR manning document.

**Question:** What is the plan for getting all of the garrisons connected to IMETS?

**Answer:** The Pilot Sites have started using IMETS and are essentially testing its capabilities. As we conduct the regional UFM workshops and conferences the garrison FMD's will be given access to begin the process of transitioning into IMETS and away from the MWR data call spreadsheets. It is possible that all garrisons will be and running on IMETS prior to

FY07.

**Question:** Is IMETS part of IMA Online (IOL)?

**Answer:** Most, but not all, Army garrisons that operate MWR are under the purview of the Installation Management Agency. For those that are, the IMA director of resource management's direction is that IMA garrisons should access IMETS through IOL. Presently, there exists an IMETS link on the IOL page. Non-IMA users can access IMETS via the internet and the Citrix application.

**Question:** At the garrison, will the FMD or NAF Human Resource Officer (HRO) Be the functional with edit/read capability?

**Answer:** It is intended that the IMETS or MWR manning function will reside with the DMWR/FMD. In some instances this may not be possible or practical, and it will have to be determined on a case by case basis. There will continue to be a need for a close working relationship between the FMD, HRO, and the garrison RM manpower personnel as we transition to an all NAF workforce and continue to work with DCPDS, TAADS, and the NAF payroll office.

# Frequently Asked Questions

**Question:** Is training available for IMETS?

**Answer:** The formal training for IMETS is under development. Much of the technical portions has been prepared and is being reviewed. However, we are looking to the Pilot Sites for feedback from its practical application, comments received from the accreditation process, and reviews by other third parties such as USAAA. All of these sources will be used in developing the final training module.

**Question:** At the garrison, who gets access to IMETS?

**Answer:** To start with access will be limited to the FMD (and backup), and HRO, (and backup). As we go through the initial phase it is hoped that specific access (i.e., read only) can be granted to program managers for the programs under their purview.



# Appendix V



## **Uniform Resource Demonstration Report to Congress-Executive Summary and Measures of Success**

**Project Evaluation**

**A Report in Response to Section 335 of the National  
Defense Authorization Act for Fiscal Year 1996**

# Uniform Resource Demonstration Report to Congress-Executive Summary

## Introduction

Section 335 of the National Defense Authorization Act (NDAA) for Fiscal Year 1996 directed the Secretary of Defense to conduct a demonstration project under which appropriated funds (APF) available for morale, welfare, and recreation (MWR) activities were to be expended with the laws and regulations applicable to nonappropriated funds (NAF). The test would determine if the concept facilitated the procurement of property and services for MWR and the management of employees used to carry out the programs.

Based on the strength of the URD test results, the Department of Defense (DOD) believes this funding concept offers a potential for improving MWR service delivery. Evaluation of the concept has determined that future adoption must be founded

on the assumption that the APF, once disbursed to the Nonappropriated Fund Instrumentality (NAFI), become NAF. If this assumption underlies implementation, numerous management issues which were identified during the test will be resolved. The DOD assigns the Army the lead role in further developing the concept for Service-level implementation.

This report and the attendant appendices are provided in response to the requirements set forth in the enacting legislation. The report outlines the implementing instructions, criteria for evaluating test results, and conclusions. The appendices provide copies of the legislation, implementing instructions, reports by audit organizations, and supporting detail to test observations and conclusions.

## Specifics of the Legislation

The legislation directed that the test be conducted at no fewer than three and no more than six sites over a two-year period (1 October 1996-30 September 1998) (Appendix A). An interim status report was to be provided to the Congress in March 1997 (Appendix B), with a final report due in December 1998.

During the demonstration, APF made available for MWR would be allowed to be expended in accordance with NAF rules as if the APF were NAF. Procurement actions would also be carried out using NAF regulations as prescribed by the Secretary of Defense.

For the purpose of the demonstration, conversion of APF employees to NAF would occur only:

- a. if the employee was fully informed of the effects of such conversion and the employee consented; or
- b. the conversion did not affect the terms and conditions of employment or benefits.

The final report to Congress was to include a comparison of costs associated with APF and NAF employees used to support MWR.

## Implementation of the Demonstration

The Assistant Secretary of Defense (Force Management Policy) (ASD (FMP)) issued implementing instructions to the Services on 30 May 1996 (Appendix C). This package included:

- a. Criteria for nominating test sites.
- b. Rules for conducting procurement, personnel, and financial actions under the project.
- c. Reporting and oversight procedures.
- d. Milestones for project completion.

The instructions were later amended to provide specific measures of success for the demonstration

(Appendix D). A customer survey was also developed to support the evaluation criteria (Appendix E).

For evaluation and oversight, the ASD (FMP) directed the establishment of five working groups consisting of the Office of the Secretary of Defense (OSD) and Service representatives. These groups and their chairs were Finance-Army, Procurement-Marine Corps, Child Care-Air Force, MWR Program Operations-Navy, and Personnel-Office of the Deputy Assistant Secretary of Defense (Civilian Personnel Policy). Each group was assigned a specific responsibility for test analysis, control, and reporting to ASD (FMP). In addition, audit efforts were coordinated by the DOD Inspector General, and a Service audit working group was led by the Army Audit Agency.

# Uniform Resource Demonstration Report to Congress-Executive Summary

The URD project timeline is located at Appendix F. The final report date to the Congress was amended from December 1998 to July 1999 to allow for a

thorough evaluation and a complete coordination to be included in this package. Interim responses to the Congress are provided at Appendix G.

## Demonstration Features

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Six sites within the DOD were selected to demonstrate the concept (Appendix H).

For the purpose of the demonstration, the application of APF for the demonstration was limited to Operations and Maintenance (O&M) and Research, Development, Test and Evaluation (RDT&E) funds supporting MWR.

The DOD elected not to allow any conversions of occupied APF MWR positions during the project. Sites were allowed, however, to hire NAF personnel supporting APF MWR vacancies or functions authorized to be supported with APF.

Each Service was given latitude in determining the manner in which the project was to be accounted for, provided a clear audit trail was maintained on the sources and uses of funds and all reporting requirements could be met.

Confirmation of the accuracy of data collected and test results was the responsibility of the Services' audit agencies, overseen by the Joint Audit Planning

Group for Quality of Life Issues. Midway through the project, the audit role was expanded to include assistance to the other working groups. The service proved invaluable, particularly in the effort to more precisely define criteria for evaluating the concept.

An illustration of the uniform resource process is provided below. The basic steps involve:

- a. creating an agreement between the NAF fund and the installation on the APF authorized services to be performed by the fund with the appropriate funding level;
- b. providing a payment schedule (up front installments, usually made quarterly);
- c. the NAF fund conducting MWR services authorized APF support using NAF rules; and
- d. the NAF fund providing an accounting of the expenses incurred which otherwise would have been paid directly with APF.

## Measures of Success

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The basis for evaluating the merits of the concept is founded on the goal to better meet the needs of MWR by facilitating:

- a. procurement of property and services for the programs, and
- b. the management of employees used to carry out the programs.

The DOD's objective, therefore, was to determine if the uniform resource concept would result in improved MWR services as gauged by:

- a. best value in products and employees;

- b. more timely purchases and hiring, and

- c. simpler and easier procurement and personnel process.

Specific measures of success, the supporting information required to evaluate success, and the audit role in validating this information is detailed in Appendix D.

Concurrently, the process must provide for a clear audit trail on the sources and uses of funds and demonstrate that sufficient internal controls are in place to safeguard resources.

# Uniform Resource Demonstration Report to Congress-Executive Summary

## Customer Satisfaction Questionnaire for MWR Program Managers at the Test Sites

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The uniform resource concept is designed to simplify and improve support services to MWR managers. An important criterion for evaluating the idea, therefore, focuses on managers' satisfaction with the process.

The ASD (FMP) staff and the working groups, in coordination with the Defense Manpower Data Center, developed a survey to assess whether the URD concept had an impact in terms of timeliness of service and best value in serving the customer. The customer was defined as the MWR program manager (fitness center director, child development director, etc.) that procures goods and services, hires people and manages budgets.

The survey was administered across the six test sites, with a total of 83 eligible respondents (approximately 90 percent of the surveys issued) completing the survey.

The questionnaire consisted of 30 items assessing customer satisfaction with four main areas of operation: program management, procurement, personnel, and finance. An item of overall assessment was also included. The survey form and forwarding letter are at Appendix E.

A summary of those results is discussed in the Customer Survey Results Section.

## Audit Results

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The DOD audit community was actively involved in this project throughout the two-year demonstration period. Each Service's audit organization was represented, with coordination of audit efforts led by a representative of the DOD Inspector General, Office of the Assistant Inspector General for Auditing.

The auditors' original role was to validate:

- a. management controls to safeguard funds, and
- b. data reported by test sites.

As discussed in preceding paragraphs, that role was expanded to providing advice and assistance to the other working groups in developing evaluation criteria and analyzing data.

The overall conclusion reflected in the Office of the Inspector General Summary Report was:

- a. The demonstration provides a reasonable basis for decision making.
- b. The data provided in site reports are reasonably sufficient and accurate for decision making.
- c. Management controls provide reasonable assurance that resources are safeguarded.
- d. The report to Congress should reflect concurrent changes that impacted assessment of the test results.
- e. Implementation requires resolution of several issues discovered by test site personnel and working groups during the project.

The elements related to the above points are addressed in the succeeding paragraphs.

## Project Results - Procurement

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The Procurement Group relied on the following tools to evaluate the project:

- a. Site reports on procurement actions.
- b. Audit reports.
- c. Procurement narratives.
- d. Customer surveys.

- e. Site interviews.

The group's conclusions were:

- a. The NAF procurement process is more timely, flexible, and streamlined than the typical APF procurement process.
- b. The NAF procurement system provided the "best value" to the MWR customer, in that the product received is appropriate for its intended use, the

# Uniform Resource Demonstration Report to Congress-Executive Summary

price of the product is reasonable, and the resources required to provide the best value products are reasonable.

c. The concept of uniform resources eliminates the NAFI's use of dual processes, i.e., MWR equipment, supplies and services are not bought by both the NAF and APF purchasing offices. Further, MWR expenditures and budget control are no longer tracked through two separate systems.

d. The NAF process resulted in vendor discounts—no penalties were imposed.

e. Internal controls were in place to ensure that procurement process requirements are met.

The benefits of the process must be tempered, however, with the recognition of other improvements concurrently made to the Government's procurement system. A prime example is the introduction of the Government Commercial Purchase Card (formerly known as IMPAC) for small procurement actions. Test results validated, however, that NAF purchase card transactions were faster than APF purchase card transactions.

## Project Results - Personnel

Application of the personnel component of the demonstration was somewhat limited during the demonstration. This was due to the limitation that only vacant APF positions or functions authorized APF support could be selected for testing.

The collective DOD MWR workforce (excluding Exchanges) exceeds 102,500: 3,500 military, 17,000 APF civilians, and 82,000 NAF personnel. There were approximately 460 APF authorizations at the six test sites, 3 percent of the total MWR APF civilian component.

During the two-year period, 147 NAF personnel actions were processed against 57 vacant APF positions. Using NAF personnel rules allowed test sites the flexibility to apply the hiring of seasonal and intermittent NAF personnel against full-time vacant positions.

Each Service implemented the personnel component differently, with the Army and Navy actively testing personnel opportunities, the Air Force applying limited use, and the Marine Corps electing not to use the personnel component at all.

Through evaluation of personnel action reports, narratives, audits, and customer surveys, the group's conclusions were:

a. The NAF personnel system provides greater opportunity to improve efficiencies, is a more streamlined process, and is more responsive to managers.

b. Managers are concerned, however, with losing the APF MWR personnel authorizations and subsequently the financial support, if these positions become filled with NAF employees. It must be reiterated that this concept is a means of

streamlining and simplifying MWR support services. The priority of MWR requirements for APF support is a leadership issue whether uniform resources exist or not. Employment of this uniform funding concept to help facilitate MWR procurement and personnel management will require an educational process that is fully supported by Service leadership so that the continued need for, and importance of, APF support of MWR activities will be maintained. Rather than reviewing the APF support for MWR activities in terms of finite number of personnel authorizations, the focus will have to change to that of being a critical service performed by NAF which otherwise would have been directly supported with APF.

c. The APF workforce is concerned with the differences in the two systems which may result in unfavorable personnel actions if conversions were to occur. Two major examples of differences include:

(1) Reduction in force procedures for APF personnel are different than business based actions for NAF employees. The APF process is perceived by employees to be a lower risk because of bumping procedures available to APF personnel. The NAF system does not have a similar process.

(2) Re-employment rights for U.S. citizens returning to the states from overseas employment are available to APF employees. The NAF system permits return rights, however, they are not mandatory. Managers may grant return rights and the rights can be to a position, a geographic location, or to somewhere in the component.

The concerns are further exacerbated by a general lack of understanding among APF employees about how the NAF system works and what benefits are available.

# Uniform Resource Demonstration Report to Congress-Executive Summary

## Project Results - Finance

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The reports reviewed by the Finance Working Group encompassed APF/NAF financial plans and statements, and the financial portions of the audits, narratives and surveys.

The group's objectives were to:

- a. validate compliance with reporting requirements,
- b. review level of the NAF accountability, and
- c. analyze financial highlights/concerns.

The group's observations were:

- a. Each site chose slightly different methods to meet the project's financial requirements (all were acceptable under the test).

- b. All sites complied with DOD test guidance.
- c. Clear audit trails were provided on the uses of the NAF expenses which otherwise would have been paid directly with APF.
- d. Sufficient internal controls were in place to safeguard Government resources.
- e. Narratives and surveys confirmed that test requirements were burdensome.
- f. The concept helped meet activity managers' financial management support needs.

## Customer Survey Results

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As customers of this concept, MWR managers were asked questions about satisfaction with the project in four functional areas: program management, procurement, personnel, and finance. On average (on a scale of 0 to 4), managers rated each area 3.0 or above, with procurement rated highest at 3.38.

Over two-thirds of the responding managers agreed that future implementation of the uniform resource concept is in the best interest of the Government.

## Identity of Funds Deposited into NAF Accounts

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Under the terms of the demonstration, APF made available for MWR were allowed to be expended "as if" the APF were NAF. The guidance did not confirm, however, whether the APF were to actually become NAF once deposited into the NAF accounts. As a result, some test sites operated as though the funds retained their APF identity while others treated the funds as NAF.

The different interpretations raised several procedural issues for the support services tested under the uniform resource concept.

- a. Personnel.

(1) What will be the transition rules and procedures if the concept were expanded beyond the terms of the original demonstration?

(2) Who is responsible for employee insurance for those NAF employees that are paid with APF, the

NAFI or the APF organization?

- b. Finance.

(1) What level of accountability is required once the APF is deposited into the NAF accounts? What reports are required on the uses of the money?

(2) Once property is procured using APF, is the NAFI or the APF organization responsible for its accountability, maintenance, risk management and disposal?

To review these issues and discuss potential solutions, the ASD (FMP) staff, in coordination with other functional proponents with DOD, hosted a series of meetings with the working groups which conducted oversight of the test. The circumstances surrounding each issue were analyzed, management considerations reviewed and potential solutions discussed.

# Uniform Resource Demonstration Report to Congress-Executive Summary

It was concluded that because the questions focused on the identity of funds, any expansion of the concept beyond the terms of the original demonstration should clearly distinguish the identity of the funds once they are disbursed to the NAF accounts. Further, it was determined that, in keeping with the spirit of the authorizing legislation, the APF, once disbursed to the NAFI, actually become NAF. By applying this assumption to the uniform funding concept, those issues raised above are effectively addressed.

a. NAF employees performing functions which otherwise would have been performed directly by APF personnel are still NAF employees. They follow the rules and procedures, and participate in employee benefit insurance programs applicable to the NAF system. In the event the concept is adopted, those

Services choosing to implement it will be required to present to OSD for approval a transition plan for personnel. This plan, as a minimum, will include an employee education program, union coordination, milestones for transition, and portability procedures as outlined by current DOD policy.

b. The APF, once deposited into the NAF account, become NAF and follow the rules, procedures, and reporting requirements applicable to that source of funds.

c. Equipment purchased with NAF which otherwise would have been purchased directly with APF is still NAF equipment. The equipment is accounted for, maintained, and disposed of using NAF rules and procedures.

## Conclusions

For two years, six DOD sites has had an opportunity to demonstrate a new approach to providing MWR services. This approach was based on a funding concept that is designed to better meet the needs of MWR managers by providing best value in products and employees, more timely hiring and purchases, and simpler and easier procurement and personnel processes.

The test sites' MWR staffs met all challenges associated with the legislation's criteria. They clearly demonstrated innovative approaches in the practical application of this concept. They consistently worked together to arrive at solutions that were in the best interests of the Government and military member.

The uniform resource concept is a vehicle for providing MWR services. It is not to be construed as a means to supplant the Government responsibility for funding MWR services authorized APF support.

The concept is not without concerns and risks. In its present form, as evidenced by this report's observations, further development of clarifying instructions and procedures is required. It is a project worth pursuing on a larger scale. This report and the attendant appendices confirm that. The DOD, therefore, assigns the Army the lead role in furthering the development and implementation of this process for MWR on a service-wide level. This will include allowing personnel funded with APF to become a full component of the process.

The Army will develop an implementation plan to include a transition plan for personnel, and provide it to DOD for review and approval. Interim reports will be provided detailing the Army's progress with ongoing evaluations of the courses of action employed to address issues raised in this report. The commencement date is proposed for 1 October 2000.

# Uniform Resource Demonstration Report to Congress-Measures of Success

## Measures of Success

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**Goal:** To better meet the needs of the MWR programs by facilitating procurement of property and services for those programs and the management of employees used to carry out those programs.

**Objectives:** The uniform resource process will result in improved MWR service as gauged by: best value in products and employees, more timely hiring and purchases, and simpler and easier procurement and personnel process.

**Measures of Success:** Based on evaluation of results, the uniform resource process would be judged a success based on the following measures:

a. Procurement:

(1) Best Value.

- The product is appropriate for its intended use.
  - Supporting Information—Customer survey, narrative examples (installation reports).
  - Audit Validation of Examples, as requested.
- The price of the product is reasonable.
  - Supporting Information—Customer survey, survey of procurement office(s); narrative examples (installation reports).
  - Audit Validation of Examples, as requested.
- Delta in the resources to provide best value is reasonable.
  - Supporting Information—Numbers of procurement staff, numbers of procurement actions (over \$2,500) (installation reports); survey question (procurement offices).
  - Audit Validation of Statistics.

(2) Timely.

- The product was received in a more timely manner.
  - Supporting Information— Procurement cycle time (installation reports) compare to DOD standard; narrative examples (installation reports); customer survey; and survey of procurement office.
  - Audit—Verify cycle time (baseline actual times vs. NAF) at selected sites. Compare timeframes (APF and NAF procurement) on a selected service contract.

(3) Easier.

- The procurement process is simpler and more flexible.
  - Supporting Information—Customer survey questions; procurement offices survey; narrative examples (installation reports); flow chart of procurement processes (APF & NAF).
  - Audit—Flow chart APF & NAF processes.

(4) Timeliness of Vendor Payments.

- The NAF procurement process allows more timely vendor payments, thus allowing discounts and avoiding penalties.
  - Supporting Information—Comparison of data on lost discounts and penalties under APF procurement vs. discounts and avoided penalties under NAF system.
    - Auditors will provide this evaluation.

# Uniform Resource Demonstration Report to Congress-Measures of Success

b. Personnel:

(1) Best Value.

- The manager can better meet the customer demand with appropriate staff.
  - Supporting Information—1) APF FTE's set aside, 2) NAF employees hired (break out by type of appointment, i.e., flex and regular) (installation reports); customer survey questions on quality of hires.
  - Audit Validation of statistics.

(2) Timely.

- The manager can fill vacancies in a more timely manner.
  - Supporting Information— 1) Numbers of vacancies by type (APF, NAF, and NAF-URD filled); 2) Length of vacancies (installation reports); customer survey question on timeliness of hiring; personnel narrative.
  - Audit Validation of statistics

(3) Easier.

- The NAF personnel system is simpler and more flexible.
  - Supporting Information— Customer survey questions on hiring flexibility; personnel narrative.

**Financial Accountability and Internal Controls:**

Audit Evaluation will include:

- a. Evaluate whether the funds were used for authorized purposes.
- b. Assess whether NAF-related laws and regulations were followed in spending and accounting for NAF.
- c. Evaluate budget processes for APF used in the URD project, including year-end review of funding and reallocations.

**Other Observations:**

Evaluate if financial management services have been improved under the uniform resource concept.



# Appendix W



## Abbreviations and Definitions

# Abbreviations and Definitions

AA	Application Administrators
AAA	Army Audit Agency
AAFES	Army and Air Force Exchange Service
ABC	Activity Based Costing
ABIF	Army Banking and Investment Fund
ABO	Army Budget Office
ACS	Army Community Services
ACSIM	Assistant Chief of Staff for Installation Management
ACTEDS	Army Civilian Training, Education and Development System
AFAP	Army Family Action Plan
AMWRF	Army Morale, Welfare and Recreation Fund
AMSCO	Army Management Structure Code
A/OPC	Agency/Organization Program Coordinator
APC	Account Processing Code
APF	Appropriated Fund
ASA (FM)	Assistant Secretary of the Army (Financial Management)
ASA (M&RA)	Assistant Secretary of the Army (Manpower and Reserve Affairs)
ASD (FMP)	Assistant Secretary of Defense (Force Management Policy)
ASP	Application Service Provider
ATO	Authority to Operate
BBA	Business Based Action
BIC	Business Initiatives Council
BOD	Board of Directors
BRAC	Base Realignment and Closure
CAGE Code	Commercial and Government Entity Code
CAO	Central Accounting Office
C.A.R.E.	Customer Automated Reporting Environment
CC	Child Care
CCR	Central Contractor Registration
CER	Cost Estimate Relationship
CFMO	Chief Financial Management Officer
CFSC	Community and Family Support Center
CHRA	Civilian Human Resources Agency
CON	Certificate of Networthiness
CONUS	Continental United States
COO	Chief Operating Officer
CP	Career Program
CPAC	Civilian Personnel Advisory Center (local)
CPI	Consumer Price Index
CPO	Civilian Personnel Office
CPOC	Civilian Personnel Operations Center (region)
CR	Community Recreation
CRA	Continuing Resolution Authority
CSRS	Civil Service Retirement System
CYPPP	Child and Youth Personnel Pay Program
CYS	Child and Youth Services
DACOWITS	Defense Advisory Committee On Women In The Service
DCA	Director, Community Activities
DCPDS	Defense Civilian Personnel Data System
DFAS	Defense Finance and Accounting Service
DFCR	Deputy Functional Chief's Representative

# Abbreviations and Definitions

DMWR	Director of Morale, Welfare, and Recreation Programs
DOD	Department of Defense
DODI	Department of Defense Instruction
DRM	Director of Resource Management
DSR	Discontinued Service Retirement
EC&ECS	Executive Command & Essential Command Supervision
EDI	Electronic Data Interchange
EOR	Element of Resource
FAC	Fiscal Activity Code
FAIR	Federal Activities Inventory Reform
FMD	Financial Management Directorate
FEGLI	Federal Employees Government Life Insurance
FEHBP	Federal Employee Health Benefit Plan
FERS	Federal Employee Retirement System
FMBS	Financial Management Budget System
FTE	Full-Time Equivalent
FWS	Federal Wage Schedule
FY	Fiscal Year
GAO	Government Accountability Office
GIN	Governmental in Nature
GLAC	General Ledger Accounting Code
GOIC	General Officer Installation Command Course
GS	General Schedule
GSA	General Services Administration
HBP	Health Benefit Plan
HMO	Health Maintenance Organization
HR	Human Resources
HRO	Human Resources Office
HQDA	Headquarters, Department of the Army
IAA	Installation Application Administrator
IATO	Interim Authority to Operate
IAW	In Accordance With
I-Day	Implementation Day
IDP	Individual Development Plan
I&I	Impact and Implementation
ILO	Site Application Administrator
IMA	Installation Management Agency
IMETS	Information Management Enterprise Tracking System
IPR	In Progress Review
ISR III	Installation Status Report III
IT	Information Technology
JTR	Joint Travel Regulation
LDP	Leadership Development Program
LI	Life Insurance
LOI	Letter of Instruction
LQA	Living Quarters Allowance
MACOM	Major Army Command
MD	Manning Document
MDEP	Management Decision Evaluation Package
MEO	Most Efficient Organization
MFAD	Modernization and Functional Automation Division
MINMER	Mini-Master Employee Record

# Abbreviations and Definitions

MIPR	Military Interdepartmental Purchase Request
MIS	Management Information Systems
MOA	Memorandum of Agreement
MOD	Miscellaneous Obligation Document
MWR	Morale, Welfare and Recreation
MWR USA	Morale, Welfare and Recreation Utilization, Support and Accountability
NAF	Nonappropriated Fund
NAFI	Nonappropriated Fund Instrumentality
NDAA	National Defense Authorization Act
NFS	NAF Financial Services
NGPA	National Guard Personnel, Army
NIBD	Net Income Before Depreciation
NPA	Notification of Personnel Action
OA	Operating Agency
CONUS	Outside Continental United States
OLE	Organizational Leadership for Executives
OM	Operation Maintenance
OMA	Operations Maintenance, Army
OMB	Office of Management and Budget
OMNG	Operations and Maintenance, National Guard
OPA	Other Procurement, Army
OPF	Official Personnel File
OPM	Office of Personnel Management
OPTEMPO	Operations Tempo
OSD	Office, Secretary of Defense
PA	Public Affairs
PAF	Performance Assessment Form
PBR	Program Budget Review
PCS	Permanent Change of Station
PD	Program Directors
PKI	Public Key Information
PME I & II	Personnel Management for Executives
POC	Point of Contact
POM	Program Objective Memoranda
PPO	Preferred Provider Option
PPP	Priority Placement Program
PRD	Personnel Requirements Document
ODPC	MDEP Code for Community and Morale Support Activities
QCCS	MDEP Code for Child Development Services
QYDP	MDEP Code for Youth Development Programs
QSI	Quality Step Increase
RAA	Regional Application Administration
RC	Resource Component
RDTE	Research, Development, Test and Evaluation
RIF	Reductions in Force
RM	Resource Manager
RPA	Request for Personnel Action
SAA	Site Application Administrator
SAO	Security Assistance Organizations
SBC	Service Based Costing
SBLM	Sustaining Base Leadership and Management
SEP	Spouse Employment Preference

# Abbreviations and Definitions

SBLM	Sustaining Base Leadership and Management
SEP	Spouse Employment Preference
SES	Senior Executive Service
SMIRF	Standard Management Information Reports for Finance
SNACS	Standard NAF Automated Contracting System
SOP	Standing Operating Procedures
SSMP	Sample Survey of Military Personnel
STANFIN	Standard Army Finance Information System
SY	School Year
TAADS	The Army Authorization Documents System
TDA	Table of Distribution and Allowances
TDY	Temporary Duty
TLMS	Time Labor Management System
TOF	Transfer Of Function
TSP	Thrift Savings Plan
UFR	Unfinanced Requirement
UFM	Uniform Funding and Management
UIC	Universal Identification Code
URD	Uniform Resource Development
UREP	Uniform Resource Expanded Program
USC	United States Code
VERA	Voluntary Early Retirement Authority
VSIP	Voluntary Separation Incentives Program
WG	Wage Grade
WSMR	White Sands Missile Range
YTD	Year to Date

# Abbreviations and Definitions

## Authorized Appropriated Fund Support Department Codes

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Code	Description
GF	APF Support - Expanded Operations
GH	APF Support - Security
GJ	APF Support - Emergency Essential Civilian
GL	APF Support - Normal Operations

## UFM General Ledger Account Codes (GLAC)

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Code	Description
264	Unearned Income - IMA - UFM
265	Unearned Income - Local - UFM
508	UFM Income - IMA - Payroll
526	UFM Income - IMA - Nonpayroll
561	UFM Income - Local MOA - Payroll
562	UFM Income - Local MOA - Nonpayroll
803	Gain on Disposal of Fund-Owned Property