

**805A-36B-3035  
Manage a Budget  
Status: Approved**

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**Security Classification: U** - Unclassified

**Distribution Restriction:** Approved for public release; distribution is unlimited.

**Destruction Notice:** None

**Foreign Disclosure: FD1** - This training product has been reviewed by the training developers in coordination with the Finance and Comptroller School, Fort Jackson, SC 29207 foreign disclosure officer. This training product can be used to instruct international military students from all approved countries without restrictions.

**Conditions:** In an operational environment, as a resource manager, in a finance unit , you are assigned to the Finance Support Center (FISC), supporting Large Scale Combat Operations (LSCO). You are required to manage your units budget. You have received funding authorization with access to the Financial Management Tactical Platform, DODFMR 7000.14-R VOL 5, DFAS-IN Manual 37-100- FY, AR 1-1, The Army Management Structure, previous execution, previous budget submission, budget guidance, and long range training guidance/plans. This task should not be trained in MOPP 4.

**Standards:** Manage a budget without error, using the task Go / No Go checklist IAW DODFMR 7000.14-R, VOL 5

**Special Conditions:** None

**Safety Risk:** Low

**MOPP 4:** Never

**Task Statements**

**Cue:** Manage a budget

**DANGER**

None

**WARNING**

None

**CAUTION**

None

**Remarks:** None

**Notes:** None

## Performance Steps

1. Manage the budget guidance.
  - a. Receive budget guidance from higher headquarters.
    - (1) Department of the Army (DA) sends their Program Budget Guidance (PBG) to the Army Budget Office (ABO).
    - (2) The ABO sends Program Budget Guidance (PBG) to Army Commands (ACOMs).
    - (3) The ACOMs send the PBG to the Director of Resource Management (DRM)/G-8.
    - (4) The Director of Resource Management (DRM)/G-8 sends guidance to their subordinate activities.
  - b. Interpret the funding guidance.
    - (1) Determine the funding ceiling expected to be received for the following fiscal year (FY).
    - (2) Determine if there are any internal funding limitations for specific purposes (i.e., floors and fences) earmarked within the funding guidance.
  - c. Interpret the manpower guidance.
    - (1) Determine if there is a limitation on the number of personnel authorized.
    - (2) Determine if there is a limitation on the grade of personnel authorized.
    - (3) Determine if there is a limitation on the type of personnel authorized.
  - d. Interpret the administrative guidance.
    - (1) Determine if there are any rounding instructions.
    - (2) Determine if any special schedule preparations are required.
    - (3) Determine if there is any other administrative guidance.
2. Calculate the total estimated dollar requirement by Elements of Resource (EOR).
  - a. Estimate civilian labor costs (EOR 1100).
    - (1) Review the manpower guidance to determine the number, type, and grade of civilian personnel required to accomplish the mission.
    - (2) Review the workload guidance to ensure the limitations are not exceeded.
    - (3) Determine the total estimated civilian labor cost.
      - (a) Determine each individual's total salary by using civilian pay salary charts.
      - (b) Compute the total cost by adding each individual's total salary.
  - b. Estimate civilian personnel benefits compensation costs (EOR 1200).
    - (1) Determine the personnel benefits compensation percentage provided from the manpower guidance.
    - (2) Determine the total cost by multiplying the total civilian labor costs (EOR 1100) estimated by the designated percentage.
  - c. Estimate temporary duty (TDY) costs (EOR 2100).
    - (1) Prepare a schedule of proposed TDY trips for the FY, to include:

- (a) The TDY location.
  - (b) The length of the TDY.
  - (c) The purpose of the TDY.
  - (d) The mode of transportation to be used.
  - (e) The number of personnel required for each TDY.
- (2) Determine if any other government funds can be used for the TDY (e.g., TDY funds for schools).
- (3) Estimate the cost for each TDY.
- (a) Determine if government meals or lodging is available or directed for the TDY location.
  - (b) Determine the per diem rate for the TDY location.
  - (c) Estimate the travel expense based on the mode of transportation to be used.
  - (d) Determine if any miscellaneous expenses will be authorized (e.g., conference fees).
  - (e) Enter each total estimated cost on the schedule.
- (4) Determine the total cost by totaling each estimated TDY cost.
- d. Estimate contractual services costs (EOR 2500).
- (1) Prepare a schedule of contracts currently in effect.
- (a) Delete any contracts that will be completed before the start of the new FY.
  - (b) Delete any contracts not expected to be renewed.
  - (c) Add any new contracts expected or proposed.
- (2) Determine the cost of all current contracts by referring to the contractual agreements.
- (3) Estimate the cost of any new contracts expected or proposed based on the historical cost of similar contracts.
- (4) Determine the total contractual services cost by adding the cost of all current contracts to the estimated cost of all new contracts expected or proposed.
- e. Estimate supplies and materials costs (EOR 2600).
- (1) Prepare a supply requirements schedule based upon historical use.
- (2) Adjust for any expected gains or reductions based on the workload guidance.
- (3) Determine the historical costs of the supplies.
- (4) Adjust for inflation or deflation.
- f. Estimate non-consumable supplies and equipment costs (EOR 3100).
- (1) Determine the cost of replacing any old equipment.
- (a) Prepare an equipment replacement schedule indicating the original issue date and the expected life of each individual item.

- (b) Determine if any of the equipment scheduled to be replaced during the FY is still required based upon mission requirements.
    - (c) Determine the cost of replacing any equipment required for mission requirements.
  - (2) Determine the cost of any new equipment required based upon mission requirements.
  - (3) Determine the total non-consumable supplies and equipment cost by totaling the cost of all new and replacement equipment.
3. Estimate which requirements can be funded based off priorities.
- a. Prepare a budget schedule by prioritizing requirements from most to least important using the following guidelines:
    - (1) Statutory requirements must be accomplished to comply with federal or other laws.
    - (2) Priorities established by the major command (MACOM), unit commander, or managerial accounting division (MAD).
    - (3) Mission requirements that affect readiness and/or base support.
    - (4) New initiatives.
    - (5) Requirements that will improve the mission but are not essential.
    - (6) If requirements could be fulfilled remotely.
  - b. Fund the highest priorities up to the Annual Funding Program (AFP) received.
4. Produce a Decrement List or Integrated Priorities List (IPL) based off priorities unfunded requirements (UFRs).
- a. Establish the Decrement List.
    - (1) Determine which requirements were not funded in the previous performance step.
    - (2) Produce a list from most to least important using the same guidelines as in the previous performance step.
    - (3) Collect a justification statement for each UFR (Determine the adverse effect upon the activity's mission of not funding the requirement).
  - b. Determine which funded requirements will become unfunded if the AFP is decreased.
5. Conduct Budget Phasing.
- a. Phase the cost of each funded requirement by fiscal quarter according to the estimated need each quarter.
    - (1) Phase civilian labor costs (EOR 1100) based on the number of paid days in each fiscal quarter.
    - (2) Phase civilian personnel benefits compensation costs (EOR 1200) in the same manner as EOR 1100.
    - (3) Phase TDY costs (EOR 2100) by the fiscal quarter in which the travel is expected.
      - (a) Increase a quarterly amount if named exercises will be conducted.
      - (b) Increase a quarterly amount if it is historically a heavy travel period.
    - (4) Phase contractual services costs (EOR 2500) based on contractual requirements.
    - (5) Phase supplies and materials costs (EOR 2600) in equal quarterly amounts.
      - (a) Increase a quarterly amount if it is a historically heavy usage period.

(b) Decrease a quarterly amount if it is a historically low usage period.

(6) Phase non-consumable supplies and equipment costs (EOR 3100) based upon the equipment replacement schedule.

b. Prepare a phasing report by EOR.

6. Submit the activity budget to the higher headquarters.

a. Budget schedule.

b. UFR list.

c. Decrement list.

d. Schedule of contracts.

e. Supply requirements schedule.

f. Phasing report.

(Asterisks indicates a leader performance step.)

**Evaluation Guidance:** Score the Soldier "GO" if all steps are passed. Score the Soldier "NO-GO"

**Evaluation Preparation:** To successfully complete this task and receive a GO, follow these steps:

1. Review the Budget guidance: Familiarize yourself with the budget details and understand the allocations for each category. Interpret the Budget guidance to ensure you have a reliable method in place to track all expenditures against the budget.
2. Calculate total estimates: Regularly check budget usage to ensure spending aligns with the approved plan.
3. Estimate Requirement Priorities: Identify any differences between actual spending and the budget. Determine the causes of these variances.
4. Produce a Decrement List: Create financial status reports that detail budget performance, highlighting key variances and their implications and determine which requirements have priority.
5. Conduct Budget Phasing: Present your budget report to the appropriate personnel, ensuring clarity and transparency. If any significant discrepancies are found, develop and apply strategies to correct them.
6. Submit Budget Activity: Submit your estimates and list to higher headquarters and be sure to document Everything and maintain clear records of all transactions, reports, and communications for accountability.

Completing all these steps is essential to receive a GO for this task. If you miss any step, it will result in a NO GO.

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Managed the budget guidance:			
a. Received budget guidance from higher headquarters.			
b. Interpreted the funding guidance.			
c. Interpreted the manpower guidance.			
d. Interpreted the administrative guidance.			
2. Calculated the total estimated dollar requirement by Elements of Resource (EOR):			
a. Estimated civilian labor costs (EOR 1100).			
b. Estimated civilian personnel benefits compensation costs (EOR 1200).			
c. Estimated temporary duty (TDY) costs (EOR 2100).			
d. Estimated contractual services costs (EOR 2500).			
e. Estimated supplies and materials costs (EOR 2600).			
f. Estimated non-consumable supplies and equipment costs (EOR 3100).			
3. Estimated which requirements could be funded based off priorities.			
a. Prepared a budget schedule by prioritizing requirements from most to least important using the following guidelines:			
(1) Statutory requirements must be accomplished to comply with federal or other laws.			
(2) Priorities established by the major command (MACOM), unit commander, or managerial accounting division (MAD).			
(3) Mission requirements that affect readiness and/or base support.			
(4) New initiatives.			
(5) Requirements that will improve the mission but are not essential.			
(6) If requirements could be fulfilled remotely.			
b. Funded the highest priorities up to the Annual Funding Program (AFP) received.			
c. Mission requirements that affect readiness and/or base support.			
4. Produced a Decrement List or Integrated Priorities List (IPL) based off priorities unfunded requirements (UFRs).			
a. Established the decrement list.			
b. Determined which funded requirements will become unfunded if the AFP is decreased.			
5. Conducted Budget Phasing.			
a. Phased the cost of each funded requirement by fiscal quarter according to the estimated need each quarter.			
b. Prepared a phasing report by EOR.			
6. Submitted the activity budget to higher headquarters.			

**Supporting Reference(s):**

Step Number	Reference ID	Reference Name	Required	Primary	Source Information
	AR 1-1	PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION SYSTEM	Yes	No	
	DFAS-IN MANUAL 37-100-FY	The Army Management Structure	Yes	No	
	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	Yes	

**TADSS :** None

**Equipment Items (LIN):** None

**Materiel Items (NSN) :**

Step ID	NSN	LIN	Title	Qty
	5815-01-126-7670		VIEWING SCREEN	2
	7195-01-C05-1326		Mr Podium MP42-T Lectern	1
	5820-00-912-3248		MONITOR	1
	5860-01-363-8730		Laser Pointer	1
	7010-01-567-9212	70210N	Computer System, Digital, Desk Top, Work Station: Dell Precision M6300	18
	7022-01-512-3144	S63110	Support System Tactical: AN/TYQ-132(V)2	1
	7025-01-C16-9129	FJ2585	Whiteboard, Walldisplay Digital Interactive: Sharp PNL702B	1
	7050-01-C14-4309	FJ5078	Interactive Pen Display: ID422W Smart	1
	6720-01-C15-4950	FH2077	Imaging Camera: Wolf Vision VZ8LTG	1
	5965-01-C11-8844	70090N	(DO NOT USE) Microphone Dynamic, w/Connector and Cable: Desktop Gooseneck Shure	1
	7025-01-C09-1799	FJ2548	Touchpanel, Color: TPS-3100I Crestron	1
	5965-01-T00-0117	FB656K	Indoor Speakers: DI5 Tannoy	6
	5920-01-144-7878		Surge Protector	27
	6515-01-416-0797		Calculator, Anesthes	1
	3610-01-C92-5429	LD109G	Printer, Color Laserjet: HP Color Laserjet 5550DM	1

**Environment:** Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to the current Environmental Considerations manual and the current GTA Environmental-related Risk Assessment card. Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to ATP 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT.

**Safety:** In a training environment, leaders must perform a risk assessment in accordance with current Risk Management Doctrine. Leaders will complete the current Deliberate Risk Assessment Worksheet in accordance with the TRADOC Safety Officer during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW current CBRN doctrine.

**Prerequisite Individual Tasks :** None

**Supporting Individual Tasks :** None

**Supported Individual Tasks :** None

**Supported Collective Tasks :** None

**Knowledges :**

Knowledge ID	Knowledge Name
K26117	Know the Process to Analyze a Budget

**Skills :**

Skill ID	Skill Name
S4773	Determine which requirements can be funded
S4772	Determine the total estimated dollar requirement by Elements of Resource (EOR)
S4776	Forward the activity budget to the higher headquarters
S4775	Conduct Budget phasing
S4774	Establish priorities of unfunded requirements (UFRs) by creating a Decrement List or Integrated Priorities List (IPL)
S4771	Analyze the budget guidance

**ICTL Data :** None