

**Summary Report for Individual Task
805A-36A-6037
Manage A Unit budget
Status: Approved**

DISTRIBUTION RESTRICTION: Approved for public release; distribution is unlimited.

DESTRUCTION NOTICE: None

Condition: As a member of the Resource Management office you must manage your units budget. You have access to: 1. General Office Supplies and automations equipment. 2.Previous execution. 3.Previous budget submission.4. revious Program Budget Advisory Committee (PBAC) guidance 5.Long range training guidance/plans. 6.Input from subordinate activities.7.Aplicable forms, regulations, and systems.

Standard: Managethe activity level budget to ensure adequate funding is requested to meet operational requirements without error.

Special Condition: None

Safety Level: Low

MOPP:

Task Statements

Cue: Given a requirement to prepare a budget for future fiscal years.

DANGER
None

WARNING
None

CAUTION
None

Remarks: None

Notes: None

Performance Steps

1. Analyze 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 Commands (ACOMs).
 - (2) The ACOM sends Budget Manpower Guidance (BMG) to the Director of Resource Management (DRM)/ G8.
 - (3) The Director of Resource Management (DRM)/G8 sends guidance to their subordinate activities.
 - b. Interpret the dollar guidance.
 - (1) Determine the dollar 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 dollar guidance.
 - c. 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. Determine the total estimated dollar requirement by Elements of Resource (EOR) /Commitment Item.
 - a. Estimate civilian labor costs (EOR/Commitment Item 1100).
 - (1) Review the workload guidance to determine the number, type, and grade of civilian personnel required to accomplish the mission.
 - (2) Review the manpower 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/Commitment Item 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/Commitment Item 1100) estimated by the designated percentage.
 - c. Estimate temporary duty (TDY) costs (EOR/Commitment Item 2100).
 - (1) Receive a consolidated list of all scheduled and proposed TDY trips for the FY, ensure the list includes:

- (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 funds can be used for the TDY (i.e., host nation support, Assistance in Kind, etc).

(3) Analyze the cost of each TDY based on the consolidated list to:

- (a) Confirm if government meals or lodging is available or directed for the TDY location.
- (b) Confirm the per diem rate for the TDY location.
- (c) Confirm estimated travel expenses based on the mode of transportation to be used.
- (d) Confirm 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/Commitment Item 2500).

(1) Prepare a schedule of contracts to include Blanket Purchase Agreements 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.

(5) Determine if cost savings can be achieved through adjusting contracts.

(a) Determine if economies of scale/scope can be achieved by combining like contracts (i.e. consolidating subordinates latrine contracts.)

(b) Determine if contract can be re-competed on an option year.

(c) Determine if any other efficiencies can be achieved.

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.

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.(i.e. lifecycle management of automations equipment).

(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. Determine which requirements can be financed.

a. Prepare a budget schedule by prioritizing the EOR/Commitment Item requirements from most to least important using the following guidelines (i.e. a 1-N list):

- (1) Statutory requirements must be accomplished to comply with federal or other laws.
- (2) Priorities established by the MACOM, installation commander, or MAD, or higher funding authority.
- (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) Maximize the mission. (For example, do not have more personnel on the payroll than there are supplies and equipment to support.)

b. Finance the highest priorities based on commanders guidance up to the dollar guidance received.

4. Establish priorities of unfinanced requirements (UFRs) and decrements.

a. Establish the UFRs list.

(1) Determine which requirements were not financed in the previous performance step.

(2) Prioritize a list from most to least important using the same guidelines as in the previous performance step.

(3) Prepare an impact statement for each UFR.

(a) Determine the adverse effect upon the activity's mission of not funding the requirement.

(b) Determine the adverse effect upon the installation's mission of not funding the requirement.

(c) Use quantitative data, if possible, to show the effect of the UFR.

b. Establish the decrement list (DL).

(1) Determine which financed requirements will become unfinanced if the funding level is decreased.

(2) Prioritize a list from least to most important using the same guidelines as in the previous performance step.

5. Phase the budget plan.

a. Phase the cost of each financed requirement by fiscal quarter according to the estimated need each quarter.

(1) Phase civilian labor costs (EOR/Commitment Item 1100) based on the number of paid days in each fiscal quarter.

(2) Phase civilian personnel benefits compensation costs (EOR/Commitment Item 1200) in the same manner as EOR/Commitment Item 1100.

(3) Phase TDY costs (EOR/Commitment Item 2100) by the fiscal quarter in which the travel is expected.

(4) Phase contractual services costs (EOR/Commitment Item 2500) based on contractual requirements.

(5) Phase supplies and materials costs (EOR/Commitment Item 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/Commitment Item 3100) based upon the equipment replacement schedule.

b. Prepare a phasing report by EOR/Commitment Item based on funding guidance (i.e. monthly or quarterly).

6. Forward the activity budget to the higher headquarters, to include the:

a. Budget schedule.

b. UFR list.

c. Decrement list.

d. Schedule of contracts.

e. Supply requirements schedule.

f. Phasing report.

7. Execute daily transactions

a. Record Commitments.

(1) Ensure unit requirement is validated and approved.

(2) Create the commitment based on the requirement.

(a) Utilizing Funding documents (i.e DA Form 3953)

(b) Utilizing GFEBS/GCSS-A

b. Record Obligations IAW DFAS-IN 37-100-FY.

(1) Ensure obligation has occurred

(2) Create the obligation based on the commitment and supporting documentation.

(a) Utilizing Funding documents (i.e DA Form 3953)

(b) Utilizing GFEBS/GCSS-A

c. Validate Disbursements.

(1) Utilizing disbursing documents (i.e. SF 1034)

(2) Utilizing GFEBS/GCSS-A

d. Extract data in support of units PBAC

(1) Capture historical costs based on mission specific requirements (i.e. table gunnery, Readiness Exercises, etc)

(2) Apply trend analysis to determine future costs based on.

8. Prepare a daily Status of Funds

a. Provide total commitments, obligations, and allotment by EOR/Commitment Item.

b. Compare obligations with the phasing report.

c. Analyze variances of the total obligations and phasing report.

d. Report variances of the total obligations and phasing report and provide supporting criteria to the higher funding authority (i.e. MACOM, Installation G8) to justify the variance.

(Asterisks indicates a leader performance step.)

Evaluation Guidance: Score the Soldier GO if all performance measures are passed (P). Score the Soldier NO GO if any performance measure is failed (F). If the Soldier fails any performance measure, show what was done wrong and how to perform it correctly.

Evaluation Preparation: This task can be evaluated by use of the performance measures as listed. This method of evaluation is appropriate if the Soldier performs the task on the job. Allow the Soldier to practice until the Soldier feels qualified and prepared for the evaluation. Then have the Soldier perform the task, using the materials listed in the CONDITIONS statement above. Score the Soldier "PASS" or "FAIL" as determined by the performance.

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Analyzed the budget guidance.			
2. Determined the total estimated dollar requirement by Elements of Resource (EOR/Commitment Item.)			
3. Determined which requirements could be financed.			
4. Established priorities of unfinanced requirements (UFRs) and decrements.			
5. Phased the budget plan.			
6. Forwarded the activity budget to higher headquarters.			
7. Executed daily transaction.			
8. Prepared daily status of funds.			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
	AR 1-1	PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION SYSTEM	No	No
	FM 1-06	Financial Management Operations	No	No

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 FM 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 FM 5-19, Risk Management. Leaders will complete a DA Form 7566 COMPOSITE RISK MANAGEMENT WORKSHEET 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 FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination.

Prerequisite Individual Tasks : None

Supporting Individual Tasks :

Task Number	Title	Proponent	Status
805A-44C-3010	Apply Obligation Rules	805A - Financial Management (Individual)	Approved
805A-36A-7014	Determine Fiscal Law Restrictions and Permissions	805A - Financial Management (Individual)	Approved
805A-36A-7003	Manage the Execution of Funds	805A - Financial Management (Individual)	Approved
805A-44C-1011	Maintain Commitment and Obligation Records	805A - Financial Management (Individual)	Approved

Supported Individual Tasks : None

Supported Collective Tasks :

Task Number	Title	Proponent	Status
14-8-8033	Account for Theater Resources	14 - Finance (Collective)	Approved