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1. General.

1.1. Background.

a. Recent budget and resource management challenges have greatly reduced the funding available for Base Support. Installations have begun to look at interservice and intra-Army support as a way of bringing funds to the installation. At the same time, the need to eliminate unnecessary resource duplication and increase economies and effectiveness by cooperating with other DoD Components, federal agencies, state and local governments and private industry continues to be an important focus for all Army and DoD activities. Interservice and intra-Army support can make it possible for DoD to achieve the efficiencies it needs.

b. There are numerous Federal, DoD, DA, and MACOM support programs currently in existence which support Army becoming the most efficient organization possible. These programs and documents are the primary references for interservice and intra-Army support:

- 1) DoD Instruction 4000.19, Interservice and Intragovernmental Support, dated 9 Aug 95.
- 2) AR 5-9, Area Support Responsibilities (Draft).
- 3) AR 210-35, Army Civilian Inmate Labor Program (Draft).
- 4) AR 351-9, Interservice Training, dated 1 Jul 86.
- 5) Army Reimbursable Policy as promulgated in HQDA policy letters and messages.

c. The Army's "Installations: A Strategy For the 21st Century" advocates such efforts by establishing Goal 6 as one of its objectives; quoted as follows: "Promote community, interservice, and interagency partnerships for facilities and services to improve operations, customer service, and fiscal effectiveness and efficiency."

1.2. Purpose.

To provide a guide for managing the support agreement process for installations, tenants and off-post customers.

1.3. Responsibilities.

a. Assistant Secretary of the Army (Installations, Logistics and Environment). The Assistant Secretary of the Army (Installations, Logistics and Environment) will provide oversight of the support provided by Army installations, and will:

- 1) Formulate, execute, and review policies.

2) Establish program objectives.

3) Formulate, execute and review related policies, plans, and programs.

b. Assistant Secretary of the Army (Financial Management and Comptroller).

1) Issue financial guidance on all Army base support reimbursable issues.

2) Resolve support agreement differences elevated from MACOMs.

3) Provide policy guidance and procedures for developing reimbursable rates.

c. Assistant Chief of Staff for Installation Management (ACSIM).

1) Establish procedures for Interservice and Intra-Army Support.

2) Encourage the use of Interservice and Intra-Army Support whenever such agreements do not jeopardize either organization's assigned missions.

3) Designate a person to be the Army POC for issues pertaining to Interservice and Intra-Army Support.

4) Provide and maintain an Army Handbook on best practices and procedures to manage the support agreement process.

5) Resolve problems referred by the MACOMs.

6) Coordinate support policies and programs with the Assistant Secretary of the Army (Financial Management and Comptroller) (the Army Budget Office) financial management policies.

d. MACOMs.

1) Disseminate HQDA guidance to field activities.

2) Designate a person to serve as the MACOM POC for policy issues pertaining to Interservice and Intra-Army Support.

3) Ensure that a Support Agreements Manager is designated at each installation that provides support to other activities.

4) Resolve disagreements between providers and tenants on installations, and forward unresolvable issues in writing to HQDA.

5) Resolve problems and align resources arising from the assignment of or relief from assignment of support responsibilities in coordination with other affected MACOMs and major subordinate commands.

6) Initiate coordination when support relationships change due to Base Realignment and Closure (BRAC). Accomplish such coordination as soon as possible to ensure an effective transfer of responsibilities and realignment of resources.

e. Installations:

1) Provide requested support to other Army, DoD and non-DoD Federal activities to the extent that capabilities exist, mission assignments permit, and it is in the best interest of the United States Government.

2) Cooperate with JIRSGs and other DoD and Federal activities in exploring the feasibility of improved quality, efficiency, and effectiveness through the use of support agreements and other cooperative initiatives.

3) Appoint a person at each installation to be responsible for preparing and administering Support Agreements and related MOUs and MOAs.

4) Document the locally determined standard level of support and ensure it complies with the management controls listed at Appendix F. Illustrative standard support level narratives are provided at Appendix G.

f. Customers:

1) Designate a single point of contact to consolidate and submit specific support requirements to the installation Support Agreement Manager.

2) Negotiate specific requirements.

3) Review costs associated with specific requirements.

4) Submit support agreements to financial manager for review to ensure budgetary requirements are met.

2. The Support Agreement Process.

2.1. General.

The support agreement process begins when the installation Support Agreement Manager receives a request for support in the form of a memorandum or a draft Support Agreement from the customer. The Support Agreement Manager distributes the draft agreement to the responsible service providers and the installation Resource Manager for validation of financial information. The designated Functional Area Representatives review the draft agreement to ensure sufficient information has been provided and determine the availability of support. The Functional Area Representatives and Resource Manager return the agreement with workforce requirements and cost data to the Support Agreement Manager. The Support Agreement Manager consolidates the support requirements and associated data into a final draft, and returns it to the customer for approval or further negotiation.

2.2. Support Agreement Manager.

a. Prepare the draft DD Form 1144 based upon receiver requests and distribute receiver requests for support to functional areas for review, coordination, and acceptance.

b. Request functional area representatives provide specific provisions, manpower figures, and reimbursable costs as needed. Provide assistance to functional areas in resolving coordination or processing problems. Ensure compliance with applicable regulations and command policy when establishing new agreements and when reviewing/revising agreements.

c. Submit to the installation Budget Office all documentation pertaining to the agreement for review and validation of costs.

d. Consolidate all inputs from functional area representatives and ensure the agreement has been prepared according to directives. Compile the approved provisions, manpower, and funding responsibilities into a final agreement.

f. Ensure the support agreement identifies standard level support as non-reimbursable, and above standard support as reimbursable.

g. Submit the final agreement and all source documentation to the installation Budget Office and Garrison Commander/Chief of Staff for approval and signature.

h. After signature of the installation, the agreement is sent to the receiver(s) for signature.

i. Once the signed agreement is returned from the receiver(s), the completed agreement is distributed to the functional managers, installation resource management office, receiving activity, and other organizations as required.

j. Ensure billings for reimbursable support are submitted to the receiver on a regular basis. Typically, the installation Budget Office will determine frequency of billings to be submitted (i.e., monthly, quarterly, semi-annual, or annually).

k. Maintain a suspense system to ensure all agreements are reviewed/revise within established time frame. Review agreements as part of the annual budgeting process to assess reimbursement.

2.3. Functional Area Representative.

a. Interface with the Support Agreement Manager.

b. Review support requests to ensure sufficient information has been provided to determine the impact of providing support.

c. Review support requests to determine the availability of support and resources required to provide support.

d. Assist the installation Budget Office in developing and adjusting, as required, unit cost factors for each applicable support requirement.

e. Ensuring funds identified in all agreements are included in the functional area's budget.

f. Review standard levels of support for changes or modifications.

2.4. Resource Manager

The installation resource manager is responsible for ensuring that all support agreement financial actions are accomplished, reviewing agreements to validate the financial information, assisting with the development of appropriate costs, and advising installation activities on financial matters. The installation resource manager or comptroller signs the DD Form 1144 in the block designated for comptroller signature.

2.5. Customer

a. Identify required support and initiate contact with potential provider.

b. Negotiate agreement with provider.

c. Notify provider of any known or anticipated changes to requirements as soon as possible, but preferably at least 180 days in advance of the next fiscal year.

d. Provide reimbursement, as stipulated in the agreement.

3. Best Procedures for Support Agreements.

3.1. General.

Procedures to be used at the installation should be tailored for local use to accommodate the various support programs addressed in this section. The procedures will vary depending on the requirement to process support agreements classified as: new; annual review; revision; or cancellation/termination. The Support Agreement Manager is the responsible agent for preparing and processing support agreements. Unless otherwise specified, actions below relate to the Support Agreement Manager.

3.2. New Support Agreement.

a. The Support Agreement Manager receives an initial (new) request for support from the customer. This request may be in the form of a draft support agreement, a letter or memorandum, or both. Receive and review written request for support. In all cases, the customer must specify base support requirements in sufficient detail to enable the provider to evaluate support capability and costs. This level of detail may not be available until after meeting with the potential customer.

b. Schedule and meet with potential customer. Explain support program to customer. Educate customer on base support available (standard support level and above standard support level), reimbursements, etc. Provide a generic Support Agreement (Appendix D) to customer and review content. Establish milestones for identifying support requirements and processing Support Agreement. NOTE: Although not the primary driver, milestones will be dictated by when the customer requires support to be provided.

c. Determine if Support Agreement is necessary or whether other documentation would satisfy requirement.

d. Review Paragraph 4, of this handbook, to determine reimbursement.

e. Request Point of Contact (POC) and other data. Other data that should be considered and requested is:

1) Scheduled new construction and/or alteration of facilities.

2) Planned installation of installed equipment, or major new system.

3) Proposed relocation of working spaces or acquisition of additional square footage.

4) Proposed additions to assigned mission that would require additional resources or "above standard level of support".

f. Develop draft Support Agreement (DD Form 1144 & Annexes/Attachments as needed) using SAMS. Identify requirements provided by receiver/tenant. List all reimbursable categories, the basis of costing (i.e., population, square footage, actual costs, estimated costs, etc.). [NOTE: Detailed instructions for preparing the DD Form 1144 are found in paragraph 5.1 in this handbook.]

g. Staff draft Support Agreement with the installation functional area representatives. The functional area representatives review the draft to:

1) Ensure the draft provisions accurately detail the support requested.

2) Extract the work requirements or workload factors (to include special requirements or standards of performance).

3) Review functional regulations and directives and determine services that cannot be provided.

4) Identify and verify costs. [If a pre-existing cost mechanism exists, the Support Agreement will contain cost calculations as an Attachment and results entered on the DD Form 1144. If this capability does not exist, the functional POC, in conjunction with the Installation Budget Office, will need to identify the basis for cost determination and compute costs for reimbursable support provided (costs for non-reimbursable support is optional).

h. Staff draft Support Agreement with installation Budget Office. The Budget Office reviews the draft to:

1) Verify reimbursable/non-reimbursable applications.

2) Verify costs. Cost identification will be consistent with the ARP. When a pre-existing cost mechanism exists (i.e., SBC/ABC) the support agreement will contain cost calculations on an Attachment to DD Form 1144 and results of those calculations entered on the DD Form 1144. If this capability does not exist, the Installation Budget Office, in conjunction with the functional POC, will need to identify the basis for cost determination and compute costs for all reimbursable support provided (non-reimbursable support is optional) using the guidance provided in Section 4 of this handbook and at Appendix E.

i. Revise the support agreement, if necessary, and provide it to customer to determine if it is acceptable or requires any changes.

j. Upon receipt of customer feedback, prepare "final" support agreement or initiate negotiations as needed. If resolution can be achieved, process support agreement. If identified areas of contention cannot be resolved, elevate through command channels to the next higher headquarters of the installation and tenant's parent organization.

k. Once resolution is achieved, prepare the "final" support agreement, and obtain required signatures (Approving Authority for installation and tenant, and their respective budget offices. The Budget Office signs the support agreement before the Approving Authority does to ensure that funding implications have been correctly addressed.

3.3. Annual Review.

a. Support agreement annual review will be accomplished during the annual installation budget development process. Support Agreements that require reimbursement should be first priority as they can have the most adverse impact on the installation if not handled expeditiously. The Support Agreement Manager initiates the review.

1) Contact customer and advise that the periodic update of the support agreement is being initiated. Request a meeting to discuss costing as necessary.

2) Explain to the customer any necessary changes in support, costs, and billing.

3) Redraft support agreement, with proposed changes (if any).

4) Staff as necessary.

3.4. Revision.

Revisions are classified as either major or minor.

a. Major revisions are those which significantly impact support provided or requested, and/or change costs. Revisions of this type will be handled as in "Annual Costing" (3.3).

b. Minor revisions are those which do not significantly change support provided or requested, or change costs. Revisions of this type will be handled by correcting the existing document or creating a "Memorandum of Agreement" and attaching it to the support agreement. Regardless of the methodology chosen, all changes will be initialed or signed by the relevant parties.

3.5. Cancellation/Termination.

a. Provide written notification of intent to cancel/terminate the support agreement to all affected parties.

b. Determine if the cancellation/termination is bilateral or unilateral. In either case, it is the responsibility of the party considering the action to notify the other party in sufficient time to permit adjustment to the action and to allow funding adjustments to be made during the budget formulation process. Typical cost impacts of concern to the installation are those associated with reduction in force (RIF) costs and/or with contract modifications.

c. Determine impact of cancellation/termination. If there is no adverse impact to either party, process support agreement (DD Form 1144) for signature of both parties in Block 10. If adverse impact is determined for either party, assess impact and determine corrective action.

3.6. MOAs and MOUs.

a. General. Recurring interservice or intra-Army support and cooperation that does not require reimbursement may be documented with a Memorandum of Agreement or a Memorandum of Understanding, as well as a Support Agreement.

b. A Memorandum of Agreement (MOA) is a memorandum that defines general areas of conditional agreement between two or more parties - what one party does depends on what the other party does (e.g., one party agrees to provide support if the other party provides the materials).

c. A Memorandum of Understanding (MOU) is a memorandum that defines general areas of understanding between two or more parties - explains what each party intends to do; however, what each party does is not dependent on what the other party does (e.g., does not require reimbursement or other support from receiver).

3.7. Civilian Inmate Labor.

a. See AR 210-35, Civilian Inmate Labor Program. The Support Agreement Manager is the responsible agent for processing Civilian Inmate Labor Program related support agreements.

b. The following is provided to assist with organizing and executing actions under the Civilian Inmate Labor Program. Procedures for establishing programs apply to both off-post correctional institutions and on-post prison facilities.

1) Upon completing negotiations with the corrections facility, the installation commander and corrections facility

superintendent will prepare a proposed Memorandum of Agreement (MOA) [Sample MOA contained in AR 210-35] covering all aspects of the civilian inmate labor program under consideration. This agreement will include, but is not limited to, the governing and general provisions specified in AR 210-35. In addition, the MOA must include provisions for reporting serious incidents and negative media coverage, and projected cost avoidance data.

2) Installations will prepare an Inmate Labor Plan [Sample Plan contained in AR 210-35] governing administration and operation of the Inmate Labor Program on the installation. This plan will include, but is not limited to, procedures for assigning inmate labor details, oversight and monitoring responsibilities, procedures for installation work centers to request inmate labor details, training of personnel involved with the program, required security and safety measures, and installation reporting requirements. Inmate Labor Plan format is determined locally.

3) MOAs and Inmate Labor Plans will be reviewed by the installation commander and corrections facility superintendent to incorporate changes in policy for the Army Civilian Inmate Labor Program and other factors affecting the terms and conditions of these documents.

4) Installation SJA will review the MOA and Inmate Labor Plan for legal sufficiency. Other installation functional proponents will review the MOA and Inmate Labor Plan from a functional perspective.

5) Installations will inform local labor unions of proposals to use civilian inmates. Bargaining units are entitled to participate in negotiating implementation of the installation's civilian inmate labor program implementation.

6) Request to establish inmate labor programs will be submitted through command channels to HQDA, Assistant Chief of Staff for Installation Management, ATTN: DAIM-MD. Request must include MACOM staffing with functional proponents and endorsement and copies of the proposed MOA and Inmate Labor Plan. DAIM-MD will staff MOA and Inmate Labor Plan before ACSIM forwards package for SAILE approval.

7) Installations will also provide the following to HQDA through command channels:

a) Written notification of termination of civilian inmate labor programs.

b) Proposed revisions to existing MOAs and Inmate Labor Plans requiring policy changes to Army Civilian Inmate Labor Program Policy for HQDA approval.

c) Request for guidance on any civilian inmate labor program situation not addressed in AR 210-35 and that

subsequently may apply to other installation civilian inmate labor programs.

8) Upon HQDA approval of MOA and Inmate Labor Plan, document support required by the provider or the receiver/tenant on the support agreement (DD Form 1144).

3.8. CASU.

a. General. The procedures will vary depending on the requirement to establish an agreement with a CASU. The Support Agreement Manager is the responsible agent for processing CASU related base support actions. Unless otherwise specified, actions below relate to the Support Agreement Manager.

b. The following is provided to assist with organizing and executing actions with CASU activities. However, since each CASU is administered by various Federal activities, specific action will need to be IAW local CASU. Generally, actions will be:

1) Determine need (provider/receiver).

2) Contact local CASU to determine if required support is available or to offer installation services to participating members of the CASU.

3) Participation of an installation as a member of a CASU can be determined at the local level and authorized by the installation commander. The instrument that is used by the CASU to register participating members is the creation of an MOA/MOU, to which signatures are affixed. Signing of the MOA does not obligate participation; the intent is to express an interest, only.

4) Document CASU support using a support agreement (DD Form 1144). Complete blocks 1-7; block 7 will include statement, "see attached MOA/MOU", only. Blocks 8 and 9 will not require signature as signature is contained on MOA/MOU.

3.9. ITRO.

See AR 351-9, Interservice Training (ITRO).

4. Costing Methodology.

4.1. General.

a. Cost information is an important basis in determining reimbursements. Setting appropriate reimbursements and costing, however, are two different concepts. Setting reimbursements is a policy matter, governed by statutory provisions, regulations, and policies. Thus, the reimbursement for a good or service does not necessarily equal the cost of the good or the service determined under a particular set of principles. Nevertheless, cost is an important consideration in establishing reimbursement policy. This chapter includes paraphrased excerpts from the DoD Financial Management Regulation, Volume 4, Chapters 19-22. They provide valuable insight into cost accounting and cost identification, which is critical to establishing accurate reimbursement costs.

b. Costs of resources consumed by responsible segments (cost center) should be accumulated by type of resource. Outputs produced by responsible segments should be accumulated and, if practicable, measured in units. The full costs of resources that directly or indirectly contribute to the production of outputs should be assigned to outputs through costing methodologies or cost finding techniques that are most appropriate to the segment's operating environment and should be followed consistently.

c. The costing methodology used (e.g., Service Based Costing, Standard Service Costing, Activity Based Costing, or Job Order Costing) should be appropriate for manager's needs and the operating environment.

d. Selecting a Costing Methodology. A managerial costing methodology should be selected that accurately traces cost of resources consumed to output produced. For example, Service Based Costing (SBC) traces resources consumed in providing installations services at the service level, where Activity Based Costing (ABC) traces resources consumed in performing specific activities, and as such, has the potential to identify costs to the customer level.

e. Volume 4, Chapter 19, of the DoD Financial Management Regulation, says the following about Cost Identification: "The objective of cost accounting is to accumulate and record all the elements of cost incurred to accomplish a cost objective; i.e., to carry on an activity or operations, or to complete a unit of work of a specific job. The cost objective must be discrete enough and described in writing to such a level of detail to form a basis to establish cost centers and output products. The bottom line is that the cost accountant must be able to translate the measurement requirements into terms of source documents, allocation techniques, and such

other cost accounting techniques as may be required to meet the management requirement. Establishing a cost objective is necessarily a management decision and is essential to the accumulation or allocation of costs to a cost objective. There may be a series of intermediate cost objectives which, when combined, equal the final cost objective. For example, the final cost objective may be the cost to manufacture a truck; intermediate cost objectives might be the cost of the motor, body, etc. Certain costs are classified and assigned directly as a direct cost to the cost objective being costed, while others are grouped as indirect costs."

f. The first step in cost accounting is to determine the objective of cost identification. In the context of Support Agreements, most cost accounting is accomplished in order to bill a customer. See the Army Reimbursable Policy or DoDI 4000.19 to determine what costs are reimbursable. The objective of cost accounting could be

- to determine the incremental direct costs for service above the installation's standard level of support;
- to identify all incremental direct costs the installation incurs providing support to an interservice customer;
- to identify both the direct and indirect costs of providing support (such as costs incurred by an AWCf provider).

g. Costs of resources consumed by responsible segments (cost center) should be accumulated by type of resource. Outputs produced by responsible segments should be accumulated and, if practicable, measured in units. The full costs of resources that directly or indirectly contribute to the production of outputs should be assigned to outputs through costing methodologies or cost finding techniques that are most appropriate to the segment's operating environment and should be followed consistently.

4.2. Standards.

a. The following standards form an important framework for cost identification:

1) Practices used in estimating costs for proposed reimbursable orders should be consistent with cost accounting practices used in accumulating and reporting actual costs.

2) Each type of cost must be allocated only once and on only one basis to any job or other cost objective. Adherence to this standard is necessary to guard against the over charging of some cost objectives and to prevent double counting. Double counting occurs most commonly when cost items are allocated directly to a cost objective without eliminating like cost items from indirect cost pools that are allocated to that cost objective.

3) Headquarters G&A expenses (overhead) should be allocated on the basis of the beneficial or causal relationship between supporting and receiving activities.

Such expenses should be allocated directly to cost objectives to the maximum extent practical.

4) No final cost objective should have allocated to it as an indirect cost any cost, if other costs incurred for the same purpose, in like circumstances, have been included as a direct cost of that or any other final cost objective.

4.3. Allocation of Direct and Indirect Costs

a. An activity operating a cost accounting system should have a written statement of accounting policies and practices for classifying costs as direct or indirect that should be consistently applied.

b. In accounting for direct costs, a business unit should use actual costs, except that: an average cost or pre-established rates for labor may be used provided that:

1) The functions performed are not materially disparate and employees involved are interchangeable with respect to the functions performed.

2) The functions performed are materially disparate but the employees involved either all work in a single production unit yielding homogeneous outputs, or perform their respective functions as an integral team.

3) The level of compensation for the employees involved does not vary considerably.

c. Indirect costs should be accumulated in indirect cost pools that are homogeneous. An indirect cost pool is homogeneous if each significant activity whose costs are included therein has the same or a similar beneficial or casual relationship to cost objectives as the other activities whose costs are included in the cost pool. It is also homogeneous if the allocation of the costs of the activities included in the cost pool result in an allocation to cost objectives that is not materially different from the allocation that would result if the costs of the activities were allocated separately.

Pooled costs should be allocated to cost objectives in reasonable proportion to the beneficial or causal relationship of the pooled costs to cost objectives in accordance with the following criteria:

1) If a material amount of the costs included in a cost pool are costs of management or supervision of activities involving direct labor or direct material costs, resource consumption cannot be specifically identified with cost objectives. In that circumstance, a base should be used that is representative of the activity being managed or

supervised. The base should be determined by applying the following criteria:

- A direct labor hour base or direct labor cost base should be used, except that:
- A machine-hour base is appropriate if the costs in the cost pool are comprised predominately of facility-related costs, such as depreciation, maintenance, and utilities.
- A units-of-production base is appropriate if there is common production of comparable units.
- A material cost base is appropriate if the activity being managed or supervised is a material related activity.

Indirect cost pools that include material amounts of the costs of management or supervision of activities involving direct labor or direct material costs should be allocated to:

- Final cost objectives.
- Goods produced for stock or product inventory.
- General research and development and bid and proposal projects when required to be specifically identified for cost accounting purposes.
- Cost centers used to accumulate costs identified with a process cost system (i.e., process cost centers).
- Goods or services produced or acquired for other segments of the organization and for other cost objectives of an business unit.
- Self-construction, fabrication, betterment, improvement, or installation of tangible capital assets.

2) If the cost pool does not contain a material amount of the costs of management or supervision of activities involving direct labor or direct material costs, resource consumption can be specifically identified with cost objectives. The pooled cost should be allocated based on the specific identifiability of resource consumption with cost objectives by means of one of the following allocation bases: a resource consumption measure, an output measure, or a surrogate that is representative of resources consumed.

- The best representation of the beneficial or causal relationship between an indirect cost pool and the benefiting cost objectives is a measure of resource consumption of other activities of the indirect cost pool.
- If consumption measures are unavailable or impractical to ascertain, the next best representation of the beneficial or causal relationship for allocation is a measure of the output of the activities of the indirect cost pool. Thus, the output is substituted for a direct measure of the consumption of resources.
- If neither resources consumed nor output of the activities can be measured practically, a surrogate that varies in proportion to the services received should be used to measure the resources consumed. Generally, such surrogates

measure the activity of the cost objectives receiving the service.

4.4. Costing Methodologies.

a. A managerial costing methodology should be selected that accurately traces cost of resources consumed to output produced.

b. A formal job order cost accounting module provides cost identification for determining the cost of accomplishing a specific task, such as the cost incurred to overhaul a truck, repair a roof, launch a test vehicle, perform an R&D project, or overhaul 100 generators. The decision to assign a job number to single or multiple units, or single or multiple tasks, depends upon the dollar value of the costs to be incurred, the location at which the task is to be performed, and the commonality of effort to be performed. For example, when tanks are being overhauled, each tank may be assigned a job order number. However, when the job is to overhaul tank treads, hundreds of treads may be included in a single job order. See the DoD FMR, Volume 4, Chapter 20, for more details on job order cost accounting.

c. A formal process cost accounting module provides a cost identification method for determining, reporting, analyzing, and controlling the cost of a particular process or series of processes. It classifies, records, presents, and interprets in a significant manner, the material, labor, and overhead expenses necessary to produce a product or service. See the DoD FMR, Volume 4, Chapter 21, for more details on job order cost accounting.

d. Service Based Costing traces resources consumed in providing installations services at the service level.

e. Activity Based Costing traces resources consumed in performing specific activities, and as such, has the potential to identify costs to the customer level.

f. The costing methodology used (e.g., Service Based Costing, Activity Based Costing, Job Order Costing, etc.) should be appropriate for manager's needs and the operating environment.

g. Volume 4, Chapter 22, of the DOD Financial Management Regulation provides an example case study of the cost identification process.

5. Support Agreement Preparation.



5.1. Support Agreement (DD Form 1144).

The Assistant Chief of Staff for Installation Management strongly encourages the use of the Air Force Support Agreement Management System (SAMS). SAMS disks have been mailed to all Army installations. If you do not have a set of SAMS disks (Version 4.1), please contact your MACOM support agreement POC. SAMS 4.2, with the SamsCost Costing Module, is now available on the ACSIM "Support Agreements and Area Support" website, www.hqda.army.mil/acsim/ops.

a. Block 1, Agreement Number. Use a consistent convention that facilitates the management of support agreements. Generally, the agreement number begins with the DODAAC of the supplying activity. One practice is follow the supplier's DODAAC with the DODAAC of the receiving activity.

b. Block 2, Superseded Agreement Number. This is the number of the agreement that this one replaces, if applicable. If it is a new agreement, enter "New".

c. Block 3, Effective Date. This is the date, in YYMMDD format, that support begins and the date used to establish subsequent reviews.

d. Block 4, Expiration Date. Normally, the expiration date will be indefinite, if so enter "Indefinite". However, a specific date in YYMMDD format may be agreed upon. If so, the rationale for expiration should be included in Block 11, General Provisions.

e. Block 5a, Installation/provider Name and Address. Enter the complete name (unit, office symbol, building and room number), address, and zip code.

f. Block 5b, Installation/provider Major Command. Enter Service Component (Army, Navy, Air Force, Marine Corps, Other DoD), and MACOM or Agency name (i.e., TRADOC, FORSCOM, AMC, etc.).

g. Block 6a, Customer Name and Address. Enter the complete name (unit, office symbol, building and room number), address, and zip code (plus four digit ISAC Code, if applicable).

h. Block 6b, Customer Major Command. Enter Service Component (Army, Navy, Air Force, Marine Corps, Other DoD), and MACOM or Agency name (i.e., TRADOC, FORSCOM, AMC, ETC.).

i. Block 7a, Support. Enter the applicable category of support, by support code and title, as shown in DODI 4000.19. All support categories should be shown regardless of whether the support is provided.

1) If support is provided, enter (Y). For each support category listed specify the applicable AMS Code, as shown in Appendix 8. Support provide will be grouped by "Standard Level of Support" and "Above/Below Standard Level of Support".

2) If support is not provided, enter (N) and the rationale for not providing should be included in Block 12, Specific Provisions.

j. Block 7b, Basis for Reimbursement. For each support category listed as being provided, enter the basis for calculating the costs applicable to the specific category of support. Where sub-elements (AMS Codes) are used, specify the basis for each.

k. Block 7c, Estimated Reimbursement. For each support category listed as being provided, enter the estimated costs for the support; if actual costs are know, enter them. Cost entries are to be entered, at summary level, on the line opposing the support category; and by sub-elements (AMS Code) directly across from those listed.

l. Additional Support Requirements Attached. Place an "X" in the "Yes" block if Blocks 7a, 7b, and 7c are continued on an attachment to the DD Form 1144, and specify that continuation is included at Attachment 1. If required, use 8-1/2x11 inch bond paper, reference the Support Agreement Number, and format with the same information presented in Block 7.

m. Blocks 8a and 9a, Comptroller Signature. Enter the typed name and grade of the Installation Budget Officer. Signature can be placed over the type entry.

n. Blocks 8b and 9b, Date Signed. Enter the date the Installation Budget Officer signs the agreement in YYMMDD format.

o. Blocks 8c(1) and 9c(1), Approving Authority, Type Name. Enter the typed name, grade, and title of the approving authority. This will normally be the Installation Commander or his designated representative, e.g., Chief of Staff.

p. Blocks 8c(2) and 9c(2), Approving Authority, Organization. Enter the type unit and office symbols of the individuals shown in Blocks 8c(1) and 9c(1), respectively.

q. Blocks 8c(3) and 8c(3), Approving Authority, Telephone Number. Enter the DSN telephone number of the signatory in Blocks 8c(1) and 9c(1), respectively. If DSN number is not applicable, enter the full commercial number including area code.

r. Blocks 8c(4) and 9c(4), Approving Authority, Signature. The completion of these blocks, by the approval authority of the installation/provider and customer indicate concurrence with and approval of the support agreement to include the attached general and specific provisions.

s. Blocks 10a and 10c, Termination, Approving Authority Signature. Enter the typed name and grade of the Approving Authority. Signature can be placed over the type entry.

t. Blocks 10b and 10d, Termination, Date Signed. Enter the date the Approving Authority signs the termination in YYMMDD format.

u. Block 11b, General Provisions. Enter the full address of the customer.

v. Block 11c, General Provisions. The following are suggested statements which may be included in the General Provisions block. Block 11. NOTE: Place an "X" in the "Yes" block if Blocks 11 is continued on an attachment to the DD Form 1144, and specify that continuation is included at Attachment number 2. If required, use 8-1/2x11 inch bond paper, reference the Support Agreement Number, and specify "Continuation of General Provisions".

1) Enter the complete billing address of the customer comptroller or budget officer.

2) Describe the Receiver/Tenant. Include the customer's mission, location, manning strength (officer, enlisted, and civilian), and square footage occupied by the receiver/tenant.

3) Identify any peculiarities of the customer such as their need for special handling equipment, hazardous activities, unique security requirements or any other requirements above the common level of support.

4) Billing Instructions. Include the method of payment (i.e., MIPR, Fund Citation, 1080, etc.), frequency of payment (monthly, quarterly, etc.), details required to support billing, and complete mailing address of installation/provider Comptroller or budget office.

5) Effective date, if other than the date the installation/provider approval authority signs the agreement.

6) List of Annexes and Attachments to the DD Form 1144.

7) Local Point of Contact (POC) with Phone number (DSN and Commercial).

8) Inflation. [Suggest support agreement managers incorporate the following verbatim.] "Although the DODI requires costs to be reviewed annually to ensure continued accuracy of estimated reimbursement, limiting factors may preclude accomplishment. In these cases, inflation rates designated in the DoD Comptroller's Annual Inflation Guidance will be applied to costs for the Support Agreement. These rates are applicable to all services and recognized in congressional budget justifications."

w. Block 12, Specific Provisions. This portion of the agreement is used to clearly define the terms and conditions of the agreement including, special or unique instructions for each category of support requested and applicable standards or performance with criteria for measuring that performance.

x. Block 12, Additional Specific Provisions Attached. Place an "X" in the "Yes" block if Block 12 is continued on an attachment to the DD Form 1144, and specify that continuation is included at Attachment 3. If required, use 8-1/2x11 inch bond paper, reference the Support Agreement Number, and format with the same information presented in Block 12.

5.2. Suggested "General Provision."

The following terms may be used to "cut and paste" into your support agreements as necessary.

GENERAL PROVISIONS

1. PURPOSE.

This Support Agreement documents the mutual support authorities and responsibilities of (Supplier) and the (Receiver).

2. AUTHORITY.

The provisions in this ISA are in accordance with the following regulations:

- DoD Instruction 4000.19, Interservice and Intragovernmental Support
- DA Memorandum, SAFM-BUR, subject: Army Reimbursable Policy, and as changed by subsequent DA Messages.
- Army Handbook, DAIM-MD, Support Agreement Management.
- AR 37-100-XX, Army Management Structure
- AR 5-8, Area Support Responsibilities
- AR 405-80, Granting Use of Real Estate.

3. PROVISIONS.

All support categories will be listed in this agreement whether service is provided or not and whether the customer requires the service or not. Services not provided will be annotated "Not Applicable" as appropriate for each agreement.

All costs identified in the signed agreement are "estimated" costs. The receiver should provide the reimbursable costs identified in this agreement on the appropriate resource document. The provider will bill the receiver for actual costs by processing Standard Form (SF) 1080, Voucher for Transfers Between Appropriations and/or Funds) on a quarterly basis. The provider will support the SF 1080 with an itemized list of charges applicable to each AMS account.

It is mutually understood and agreed upon by both the provider and the receiver that additional support, not otherwise covered in this agreement, may be requested and furnished provided that it does not interfere with the provider's mission and insofar as it is available.

Provisions of this agreement may be re-negotiated as required, or when changing conditions or costs require substantial alterations or development of a new agreement. Changes that substantially impact resource requirements and estimated reimbursements will be made commensurate with the budget process to permit appropriate adjustments to budgeted funding. The supplier will give the receiver at least 180 days notice of any changes to estimated reimbursements. Likewise, the receiver will give the supplier at least 180 days notice of any changes in requirements that affect agreement costs.

Amendments may be made to this agreement by mutual written consent of both parties, and will be recorded and published as addenda to this agreement.

This agreement may be terminated by mutual consent of both parties. It will remain in effect until superseded or terminated. . Requests for review, modification or termination by one party must be forwarded to the other party at least 180 days prior to the effective date of each change to permit the appropriate resource adjustments during the budget formulation process. If the receiver unilaterally terminates, suspends or significantly modifies the ISA with less than 180 days notice, the receiver may be billed for unavoidable termination or re-procurement expenses incurred up to 180 days following written notification.

Upon mobilization or emergency, this ISA will be reviewed as soon as possible to determine whether the provisions in the ISA will continue as written, or whether revision, amendment or termination is necessary.

5.3. Suggested "Specific Provisions."

Use Appendix G, Illustrative Standard Support Level Narratives, as the basis for specific provisions. You may add items such as "Basis for Reimbursement" and "AMS Code" to the narratives.

APPENDIX A: REFERENCES

1. Federal/Public Law.

- a. Title 31, U.S.C. 1535, Agency Agreements.
- b. Title 31, U.S.C. 1301(a) and 03302(b).
- c. Public Law 103-160, Section 844, Department of Defense Purchases through Other Agencies.

2. Department of Defense (DoD).

DoD 7000.14-R, Financial Management Regulation, Vol 4, Jan 95

DoD Instruction 4000.19, Interservice and Intergovernmental Support, 9 Aug 95.

DFAS IN Manual, Army Management Structure, 37-100-XX.

3. Department of the Army (DA).

- a. AR 5-9, Intraservice Support, Installation Area Coordination, 1 Apr 84 (revision in process).
- b. AR 5-20, Commercial Activities (Draft).
- c. AR 37-1, Army Accounting and Fund Control.
- d. AR 37-60, Pricing for Materiel and Services.
- e. AR 210-35, Civilian Inmate Labor Program.
- f. AR 210-135, Banks and Credit Unions.
- g. AR 215-1, Morale, Welfare and Recreation.
- h. AR 351-9, Interservice Training (ITRO), 1 Jul 86.
- i. Army Reimbursable Policy as promulgated in HQDA policy letters.
- j. FM 22-100, Installation Management, 11 Oct 94.
- k. Installations, A Strategy for the 21st Century.

APPENDIX B: DEFINITIONS/ABBREVIATIONS

1. Base Operations Support. Term comprising Base Operations, Family Programs, Environmental, Audio-visual, and Base Communications.
2. Base Support. Refers to support services involved with operating and maintaining Army installations and supporting tenants and off-post customers. It consists of Base Operations Support and Real Property Maintenance.
3. Basis for Reimbursement (block 7b on DD Form 1144). A dollar value for a defined unit of service (e.g., \$50 annually per square foot of office space, \$800 per occurrence). Calculations used to determine the basis for reimbursement are recorded in block 12.
4. General and Administrative (G & A) Cost. The cost of resources that support several cost objects and cannot be directly attributed to particular consumers. The cost of a supervisory position that an installation fills regardless of the number of customers it has is an example of a G & A cost.
5. Incremental Direct Cost. The cost of resources directly consumed by an individual activity that would not have been consumed if the activity were not performed. A cost that is specifically identified with a single cost object.
6. Indirect Cost. The cost of resources, including overhead, that support more than one cost object (i.e., not consumed by a single cost object).
7. Intragovernmental Support. Support provided by a DoD activity to a non-DoD Federal activity and vice versa - does not include support provided to or received from foreign governments.
8. Interservice Support. Support provided by one DoD activity to a DoD activity of another Military Service, Defense Agency, Unified Combatant Command, Army Reserves, Navy Reserves, Air Force Reserves, Marine Corps Reserves, Air National Guard, or Field Activity.
9. Interservice Training Review Organization (ITRO) Program. An organization of military services established to improve the cost effectiveness and efficiency of Service training consistent with individual service requirements. Policies and procedures are found in AR 351-9.
10. Joint Interservice Regional Support Group (JIRSG). Representatives from DoD activities in designated geographical regions (enclosure 5 of DoDI 4000.19, Interservice and Intergovernmental Support) who meet to share innovative ideas and seek opportunities for improving mission quality, efficiency, and effectiveness through the use of support agreements and other cooperative efforts.

11. Memorandum of Agreement (MOA). Memorandums that define general areas of conditional agreement between two or more parties -- what one party does depends on what the other party does (e.g. one party agrees to provide support if the other party provides the materials). MOAs that establish responsibilities for providing recurring reimbursable support should be supplemented with support agreements that define the support, basis for reimbursement for each category of support, the billing and payment process, and other terms and conditions of the agreement.

12. Memorandum of Understanding (MOU). Memorandums that define general areas of understanding between two or more parties -- explains what each party plans to do; however, what each party does is not dependent on what the other party does (e.g. does not require reimbursement or other support from the receiver).

13. Mission Unique Services. Support required by an activity due to the unique nature of that activity's mission. Mission unique services are not normally provided by the installation. Costs associated with mission unique support are normally fully reimbursable by the receiver/tenant.

14. Off-Post Customers. An Army (Active or Reserve Component) organizational element or individual with no organic capability for a given base operations support service, is not considered an installation tenant or part of a tenant activity, and must depend on an Army installation or USAR Regional Support Command for support.

15. Tenant. An activity or unit located within the assigned real property boundaries of an installation that is dependent upon the installation for all or a portion of its support requirements.

16. Provider. An installation or activity that has management control over facilities and provides facilities, materiel, or support services to another activity or unit. A provider could also be a receiver for specific support services provided by installation tenants and/or by its off-post customers.

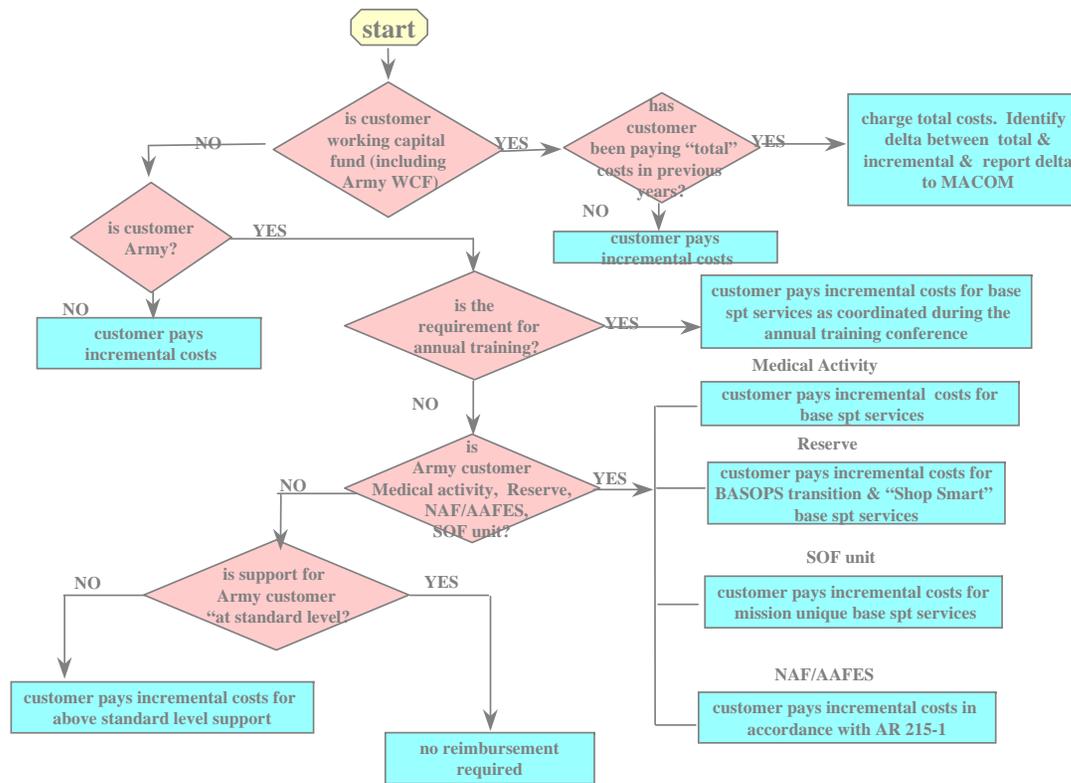
17. Standard Support Level. The documented quality, quantity, frequency, or timeliness of a service. The standard level of service is installation-unique and unique to each Base Support service.

18. Support Agreement. An agreement to provide recurring support to another DoD or non-DoD Federal activity. Support agreements are documented on a DD Form 1144. They define the support to be provided by one supplier to one or more receivers, specify the basis for calculating reimbursement charges, if any, for each service, establish the billing and reimbursement process, and specify other terms and conditions of the agreement.

19. Support Agreement Manager. The person at each DoD activity who is responsible for preparing and administering support agreements and related MOAs and MOUs. Preparation of agreements includes collecting, from appropriate sources, all information needed to draft agreements and facilitate related negotiations, coordinations, approvals, and implementation. Administering agreements includes maintaining a record of active agreements, ensuring their continued accuracy, and facilitating agreement on modifications and terminations when appropriate.

20. Support Agreement Management System (SAMS). An Air Force-developed application for PCs. SAMS is designed to aid the Support Agreement Manager in the management support agreements. It provides the tools necessary to prepare a new agreement (DD Form 1144) and print out reports, including funding annexes and specific provisions.

APPENDIX C: ARP DECISION TREE



APPENDIX D: AMSCO CROSSWALK

Service Number	OSD Support Category	Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
			AMSCO	PE	AMSCO	PE	AMSCO	PE
a01	Civilian Personnel Services	Organizational and Job Design	xxxx96	.GA	xxxx96	.GA	ZG*096	.GA
			xxxx96	.GC	xxxx96	.GC	ZG*096	.GC
a02	Civilian Personnel Services	Filling Jobs	xxxx96	.GA	xxxx96	.GA	ZG*096	.GA
			xxxx96	.GC	xxxx96	.GC	ZG*096	.GC
a03	Civilian Personnel Services	Employee Services	xxxx96	.GA	xxxx96	.GA	ZG*096	.GA
			xxxx96	.GC	xxxx96	.GC	ZG*096	.GC
a04	Civilian Personnel Services	Workforce Effectiveness	xxxx96	.GA	xxxx96	.GA	ZG*096	.GA
			xxxx96	.GC	xxxx96	.GC	ZG*096	.GC
a05	Civilian Personnel Services	Workforce Transition	xxxx96	.GA	xxxx96	.GA	ZG*096	.GA
			xxxx96	.GC	xxxx96	.GC	ZG*096	.GC
a06	Civilian Personnel Services	Non-appropriated Fund Personnel Support	xxxx96 NAF	.GA	xxxx96 NAF	.GA	ZG*096 NAF	.GA
a07	Military Personnel Support	Personnel Manning	xxxx96	.GA	xxxx96	.GA	ZG*096	.GA
			xxxx96	.GD	xxxx96	.GD	ZG*096	.GD
a08	Military Personnel Support	Personnel Services	xxxx96	.GA	xxxx.96	.GA	ZG*096	.GA
			xxxx96	.GD	xxxx.96	.GD	ZG*096	.GD
a09	Social Actions	Substance Abuse Program	xxxx96	.GA	xxxx96	.GA	ZG*096	.GA
		Director/Chief Personnel and Community Affairs Alcohol/Drug Abuse Program Activities	xxxx96	GB	xxxx96	GB	ZG*096	GB
a10	Community Services	Army Community Service - Base	xxx720	.00	xxxx96	.SR	xxx720	.00
			xxxx96	.GA	xxxx96	.GA	ZG*096	.GA
a11	Community Services	Child and Youth	xxx719	.00	xxxx96	.SS	xxx719	.00
		Center-Based Child Development Services Director/Chief Personnel and Community Affairs	xxxx96	.GA	xxxx96	.GA	ZG*096	.GA

		Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
Service Number	OSD Support Category	Service	AMSCO	PE	AMSCO	PE	AMSCO	PE
		Youth Development Programs	xxxx96	.S1	xxxx96	.ST	ZG*096	.S1
		Youth Leisure and Social Recreation Services	xxxx96	.S2	xxxx96	.ST	ZG*096	.S2
		Youth Physical Fitness and Sports	xxxx96	.S3	xxxx96	.ST	ZG*096	.S3
		Youth School Age - Latch/Key	xxxx96	.S4	xxxx96	.ST	ZG*096	.S4
		Youth Services Program and Facilities Management Base	xxxx96	.S5	xxxx96	.S5	ZG*096	.S5
a12	Community Services	Fitness and Recreation						
		Director/Chief Personnel and Community Affairs	xxxx96	.GA	xxxx96	.GA	ZG*096	.GA
		Community Support	xxxx96	.SJ	xxxx96	.SJ	ZG*096	.SJ
		Sports Above Intramural	xxxx96	.SB	xxxx96	.SB	ZG*096	.SB
		Information, Travel & Recreation	xxxx96	.SD	xxxx96	.SD	ZG*096	.SD
		Arts & Crafts	xxxx96	.SE	xxxx96	.SE	ZG*096	.SE
		Army Sports Programs	xxxx96	.SH	xxxx96	.SH	ZG*096	.SH
		Entertainment	xxxx96	.SI	xxxx96	.SI	ZG*096	.SI
		Libraries	xxxx96	.SK	xxxx96	.SK	ZG*096	.SK
		Outdoor Recreation	xxxx96	.SL	xxxx96	.SL	ZG*096	.SL
		Recreation Centers	xxxx96	.SP	xxxx96	.SP	ZG*096	.SP
		Bowling (12 Lanes or Less)	xxxx96	.SQ	xxxx96	.SQ	ZG*096	.SQ
		NAF			NAF		NAF	
a13	Morale, Welfare, and Recreation	Business Operations						
		Director/Chief Personnel and Community Affairs	xxxx96	.GA	xxxx96	.GA	ZG*096	.GA
		Bowling (More Than 12 Lanes)	xxxx96	.SC	xxxx96	.SC	ZG*096	.SC
		Golf	xxxx96	.SF	xxxx96	.SF	ZG*096	.SF
		Remote Site Programs	xxxx96	.SG	xxxx96	.SG	ZG*096	.SG
		Community Support	xxxx96	.SJ	xxxx96	.SJ	ZG*096	.SJ
		Auto Crafts	xxxx96	.SM	xxxx96	.SM	ZG*096	.SM
		Officer/NCO/Enlisted/Community &	xxxx96	.SN	xxxx96	.SN	ZG*096	.SN

Service Number	OSD Support Category	Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
			AMSCO	PE	AMSCO	PE	AMSCO	PE
		Consolidated Clubs						
a14	Education Services Technical and Legal Libraries	Continuing Education Services Director/Chief Personnel and Community Affairs On-Duty Programs	xxxx96 333732	.GA .00	xxxx96 333732	.GA .00	ZG*096 333732	.GA .00
a15	Communications Services	Communications Systems and System Support Base Communications	xxxx95	.00	xxxx95	.00	ZG*095	.00
a16	Audio and Visual Information Services	Visual Information Services	xxxx90	.00	xxxx90	.00	ZG*090	.00
a17	Administrative Services Duplication Services Printing Services Mail Service Mail Postage Service	Document Management	xxxx96	.Y0	xxxx96	.Y0	ZG*096	.Y0
a18	Automated Data Processing and Automation Services	Information Systems Security Program (INFOSEC)	xxxx96	.P0	xxxx96	.P0	ZG*096	.P0
a19	Automated Data Processing and Automation Services	Automation Information Mgt - Automation Spt	xxxx96	.P0	xxxx96	.P0	ZG*096	.P0
a20	Automated Data Processing and Automation Services	IT Planning	xxxx96	.P0	xxxx96	.P0	ZG*096	.P0
a21	Security Services	Installation Security Program Management Support	xxxx96	.TD	xxxx96	.TD	ZG*096	.TD
a22	Security Services	Force Protection	xxxx96	.TD	xxxx96	.TD	ZG*096	.TD
a23	Supply Services	Ammunition Supply Other Supply Operations Office of the Director of Logistics	xxxx96 xxxx96	.BC .BD	xxxx96 xxxx96	.BC .BD	ZG*096 ZG*096	.BC .BD

Service Number	OSD Support Category	Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
			AMSCO	PE	AMSCO	PE	AMSCO	PE
		(DOL)						
a24	Supply Services	Retail Supply Other Supply Operations Office of the Director of Logistics (DOL)	xxxx96 xxxx96	.BC .BD	xxxx96 xxxx96	.BC .BD	ZG*096 ZG*096	.BC .BD
a25	Supply Services	Central Issue Facilities Clothing Initial Issue Points (CIIP)/Central Issue Facilities (CIF) Office of the Director of Logistics (DOL)	xxxx96 xxxx96	.BB .BD	xxxx96 xxxx96	.BB .BD	ZG*096 ZG*096	.BB .BD
a26	Storage and Warehousing	Asset Management Other Supply Operations Office of the Director of Logistics (DOL)	xxxx96 xxxx96	.BC .BD	xxxx96 xxxx96	.BC .BD	ZG*096 ZG*096	.BC .BD
a27	Equipment Maintenance, Repair, and Calibration	Matériel Support Maintenance Office of the Director of Logistics (DOL)	xxxx96 xxxx96	.C0 .BD	xxxx96 xxxx96	.C0 .BD	ZG*096 ZG*096	.C0 .BD
a28	Shuttle Services Transportation Services Vehicle Support	Transportation Services Office of the Director of Logistics (DOL) Transportation	xxxx96 xxxx96	.BD .D0	xxxx96 xxxx96	.BD .D0	ZG*096 ZG*096	.BD .D0
a29	Food Service	Food Service/TISA Office of the Director of Logistics (DOL) Food Services Troop Issue Subsistence Activities (TISA)	xxxx96 xxxx96 423892	.BD .F0 .00	xxxx96 xxxx96 423892	.BD .F0 .00	ZG*096 ZG*096 423892	.BD .F0 .00
a30	Laundry and Dry Cleaning	Laundry and Dry-cleaning Services						

Service Number	OSD Support Category	Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
			AMSCO	PE	AMSCO	PE	AMSCO	PE
		Office of the Director of Logistics (DOL)	xxxx96	.BD	xxxx96	.BD	ZG*096	.BD
		Laundry and Dry-cleaning Services	xxxx96	.E0	xxxx96	.E0	ZG*096	.E0
a31	Facility Maintenance and Minor Repair	Building Maintenance - Training & Ops						
		Bldg Maint - Training & Operations	xxxx78	.K2	xxxx78	.K2	ZG*078	.K2
a32	Facility Maintenance and Minor Repair	Building Maintenance - Maint & Production						
		Bldg Maint - Maint & Production	xxxx78	.K2	xxxx78	.K2	ZG*078	.K2
a33	Facility Maintenance and Minor Repair	Building Maintenance - RDT&E						
		Bldg Maint - RDTE	xxxx78	.K2	xxxx78	.K2	ZG*078	.K2
a34	Facility Maintenance and Minor Repair	Building Maintenance - Supply						
		Bldg Maint - Supply	xxxx78	.K2	xxxx78	.K2	ZG*078	.K2
a35	Facility Maintenance and Minor Repair	Building Maintenance - Administration						
		Bldg Maint - Administration	xxxx78	.K2	xxxx78	.K2	ZG*078	.K2
a36	Facility Maintenance and Minor Repair	Building Maintenance - Family Housing						
		Recurring Maintenance and Repair (M&R), General/Flag Officer Quarters (GFOQ)	192111	.00	192111	.00	192111	.00
		Between Occupancy Maintenance Cleaning - GFOQ	192112	.00	192112	.00	192112	.00
		Repair on Historic Quarters - GFOQ	192214	.00	192214	.00	192214	.00
		Recurring M&R - Family Housing (Excluding GFOQ)	192131	.00	192131	.00	192131	.00
		Between Occupancy Maintenance Cleaning (Excluding GFOQ)	192132	.00	192132	.00	192132	.00

		Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
Service Number	OSD Support Category	Service	AMSCO	PE	AMSCO	PE	AMSCO	PE
		Recurring M&R - General Charges	192170	.00	192170	.00	192170	.00
		Major Projects - GFOQ	192211	.00	192211	.00	192211	.00
		Major Projects - Family Housing (Excluding GFOQ)	192231	.00	192231	.00	192231	.00
		Repair on Historic Units (Excluding GFOQ)	192234	.00	192234	.00	192234	.00
		Major Projects - Mobile Home Spaces and Other Housing Facilities	192261	.00	192261	.00	192261	.00
		Alterations and Additions - GFOQ	192311	.00	192311	.00	192311	.00
		Alterations and Additions (Excluding GFOQ)	192331	.00	192331	.00	192331	.00
		Dwelling Units - Mobile Home Spaces and Other Housing Facilities	192361	.00	192361	.00	192361	.00
		Administrative Real Property - Mobile Home Spaces and Other Housing Facilities	192362	.00	192362	.00	192362	.00
		Other Real Property - Mobile Home Spaces and Other Housing Facilities	192363	.00	192363	.00	192363	.00
		Other - GFOQ	192513	.00	192513	.00	192513	.00
		Other - General Charges	192573	.00	192573	.00	192573	.00
		Self-Help Program	192600	.00	192600	.00	192600	.00
		Maintenance	194200	.00	194200	.00	194200	.00
a37	Facility Maintenance and Minor Repair	Building Maintenance - Unaccompanied Personnel Housing Bldg Maint - UPH	xxxx78	.K2	xxxx78	.K2	ZG*078	.K2
a38	Facility Maintenance and Minor Repair	Building Maintenance - Community Buildings Bldg Maint - Community	xxxx78	.K2	xxxx78	.K2	ZG*078	.K2
a39	Facility Maintenance and Minor Repair	Building Maintenance - Hospital/Medical						

Service Number	OSD Support Category	Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
			AMSCO	PE	AMSCO	PE	AMSCO	PE
		Bldg Maint - Hosp/Medical	xxxx78	.K7	xxxx78	.K7	ZG*078	.K7
a40	Common Use Facility Construction, Operations, Maintenance and Repair	Improved Grounds Maintenance Improved Grounds AFH - Grounds - GFOQ AFH - Grounds - General Charges	xxxx78 192511 192571	.K3 .00 .00	xxxx78 192511 192571	.K3 .00 .00	ZG*078 192511 192571	.K3 .00 .00
a41	Common Use Facility Construction, Operations, Maintenance and Repair	Unimproved Grounds Maintenance Other Than Improved Grounds AFH - Grounds - General Charges - GFOQ AFH - Other Real Property Including Mobile Home and Other Housing Facilities (Excluding GFOQ) - Grounds - General Charges	xxxx78 192511 192571	.K3 .00 .00	xxxx78 192511 192571	.K3 .00 .00	ZG*078 192511 192571	.K3 .00 .00
a42	Facility Maintenance and Minor Repair	Building Maintenance - Other Other Buildings Other Non-Building Facilities	 xxxx78 xxxx78	 .K2 .K6	 xxxx78 xxxx78	 .K2 .K6	 ZG*078 ZG*078	 .K2 .K6
a43	Common Use Facility Construction, Operations, Maintenance and Repair	Surfaced Area Maintenance Pavements AFH - Surfaced Areas - GFOQ AFH - Other Real Property Including Mobile Home and Other Housing Facilities (Excluding GFOQ) - Surfaced Areas	xxxx78 192512 192572	.K5 .00 .00	xxxx78 192512 192572	.K5 .00 .00	ZG*078 192512 192572	.K5 .00 .00
a44	Utilities	Heating/Cooling Services Cooling Systems Cooling Services AFH - Heating - GFOQ AFH - Heating - Family Housing (Excluding GFOQ)	xxxx78 xxxx79 193010 193030	.K1 .J4 .00 .00	xxxx78 xxxx79 193010 193030	.K1 .J4 .00 .00	ZG*078 ZG*079 193010 193030	.K1 .J4 .00 .00

		Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
Service Number	OSD Support Category	Service	AMSCO	PE	AMSCO	PE	AMSCO	PE
a45	Utilities	Water Water Systems Water Services AFH - Exterior Utilities (All) AFH - Water - GFOQ AFH - Water - Family Housing (Excluding GFOQ) AFH - Water - Mobile Home Spaces and Other Housing Facilities	xxxx78 xxxx79 192410 193010 193030 193060	.K1 .J1 .00 .00 .00 .00	xxxx78 xxxx79 192410 193010 193030 193060	.K1 .J1 .00 .00 .00 .00	ZG*078 ZG*079 192410 193010 193030 193060	.K1 .J1 .00 .00 .00 .00
a46	Utilities	Waste Water Services Wastewater Systems Wastewater Services AFH - Sewage - GFOQ AFH - Sewage - Family Housing (Excluding GFOQ) AFH - Sewage - Mobile Home Spaces and Other Housing Facilities	xxxx78 xxxx79 193010 193030 193060	.K1 .J2 .00 .00 .00	xxxx78 xxxx79 193010 193030 193060	.K1 .J2 .00 .00 .00	ZG*078 ZG*079 193010 193030 193060	.K1 .J2 .00 .00 .00
a47	Utilities	Electrical Services Real Property Maintenance - Electric Systems Base Operations - Electric Services AFH - GFOQ AFH (Excluding GFOQ) AFH - Electric - Mobile Home Spaces and Other Housing Facilities	xxxx78 xxxx79 193010 193030 193060	.K1 .J3 .00 .00 .00	xxxx78 xxxx79 193010 193030 193060	.K1 .J3 .00 .00 .00	ZG*078 ZG*079 193010 193030 193060	.K1 .J3 .00 .00 .00
a48	Utilities	Other Utility Services Other Utility Systems Heating Systems Heating Services Other Utilities Operations	xxxx78 xxxx78 xxxx79 xxxx79	.K1 .K1 .J4 .J6	xxxx78 xxxx78 xxxx79 xxxx79	.K1 .K1 .J4 .J6	ZG*078 ZG*078 ZG*079 ZG*079	.K1 .K1 .J4 .J6

		Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
Service Number	OSD Support Category	Service	AMSCO	PE	AMSCO	PE	AMSCO	PE
		AFH - Other Utilities and Fuels - GFOQ	193011	.00	193710	.00	193710	.00
		AFH - Other Utilities and Fuels - GFOQ Historic	193021	.00	193021	.00	193021	.00
		AFH - Other Utilities and Fuels (Excluding GFOQ)	193031	.00	193031	.00	193031	.00
		AFH - Other Utilities and Fuels - Mobile Home Spaces and Other Housing Facilities	193061	.00	193061	.00	193061	.00
		AFH - Gas - Government Rental Housing Program	194310	.00	194310	.00	194310	.00
		AFH - Fuel Oil - GFOQ	193010	.00	193010	.00	193010	.00
		AFH - Fuel Oil - GFOQ - Historic	193020	.00	193320	.00	193320	.00
		AFH - Utilities Family Housing (Excluding GFOQ)	193030	.00	193030	.00	193030	.00
		AFH - Fuel Oil - Family Housing Including Mobile Home Spaces and Other Housing Facilities (Excluding GFOQ)	193060	.00	193060	.00	193060	.00
		AFH - Fuel Oil - Government Rental Housing Program	194310	.00	194310	.00	194310	.00
		AFH - Gas - GFOQ	193010	.00	193010	.00	193010	.00
		AFH - Gas - Family Housing (Excluding GFOQ)	193030	.00	193030	.00	193030	.00
		AFH - Gas - Family Housing Including Mobile Home Spaces and Other Housing Facilities (Excluding GFOQ)	193060	.00	193060	.00	193060	.00
		Maintenance and Repair - Exterior Utilities	192410	.00	192410	.00	192410	.00

Service Number	OSD Support Category	Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
			AMSCO	PE	AMSCO	PE	AMSCO	PE
		AFH - Exterior Utilities (All)	192410	.00	192410	.00	192410	.00
a49	Common Use Facility	Railroad Maintenance						
		Railroads	xxxx78	.K4	xxxx78	.K4	ZG*078	.K4
a50	Construction, Operations, Maintenance, and Repair Housing and Lodging Services	Family Housing Management						
		Management	191100	.00	191100	.00	191100	.00
		Management-General/Flag Officer Quarters	191110	.00	191110	.00	191110	.00
		Family Housing Office	191111	.00	191111	.00	191111	.00
		Indirect Support Services	191112	.00	191112	.00	191112	.00
		Programming and Studies	191114	.00	191114	.00	191114	.00
		Environmental Studies (GFOQ)	191118	.00	191118	.00	191118	.00
		Management-Family Housing (Excluding GFOQ)	191120	.00	191120	.00	191120	.00
		Family Housing Office Including Family Housing Referral (Excluding GFOQ)	191121	.00	191121	.00	191121	.00
		Indirect Support Services	191122	.00	191122	.00	191122	.00
		Programming and Studies	191124	.00	191124	.00	191124	.00
		Environmental Studies (Excluding GFOQ)	191128	.00	191128	.00	191128	.00
		Military Housing Rental Guarantee Program	191129	.00	191129	.00	191129	.00
		Services (Excluding GFOQ)	191200	.00	191200	.00	191200	.00
		Furnishings	191300	.00	191300	.00	191300	.00
		Miscellaneous	191400	.00	191400	.00	191400	.00
		Utilities - Military Housing Rental	193960	.00	193960	.00	193960	.00

Service Number	OSD Support Category	Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
			AMSCO	PE	AMSCO	PE	AMSCO	PE
		Guarantee Program						
		Leased Housing - Operations	194100	.00	194100	.00	194100	.00
		Utilities	194300	.00	194300	.00	194300	.00
		Leased Housing - Lease Payments	194400	.00	194400	.00	194400	.00
		Leased Housing - Corps of Engineers Costs	194500	.00	194500	.00	194500	.00
a51	Housing and Lodging Services	Transient Housing Management	NAF		NAF		NAF	
a52	Housing and Lodging Services	Unaccompanied Personnel Housing (UPH) Management						
		UPH Management - Initial and Replacement Issue and Handling of Furnishings, Operation of UPH, Leased UPH	xxxx96	.H0	xxxx96	.H0	ZG*096	.H0
a53	None	Facilities Engineering Services Management						
		Management and Engineering-Active/Inactive Installations	xxxx79	.M6	xxxx79	.M6	ZG*079	.M6
		Miscellaneous Engineering Activities	xxxx79	.M8	xxxx79	.M8	ZG*079	.M8
		AFH - Design Costs - GFOQ	192710	.00	192710	.00	192710	.00
		AFH - Design Costs - Family Housing (Excluding GFOQ)	192720	.00	192720	.00	192720	.00
a54	None	Master Planning	xxxx79	.M6	xxxx79	.M6	ZG*079	.M6
a55	None	Real Estate & Construction Administration	xxxx79	.M7	xxxx79	.M7	ZG*079	.M7
a56	None	Real Estate Leases	xxxx96	.A0	xxxx96	.A0	ZG*096	.A0
a57	Custodial Services	Custodial Services	xxxx79	.M4	xxxx79	.M4	ZG*079	.M4
		Custodial Services	xxxx79	.M4	xxxx79	.M4	ZG*079	.M4
		Custodial Services	191215	.00	191215	.00	191215	.00
		Custodial Services	191225	.00	191225	.00	191225	.00
a58	Entomology Services	Indoor Pest Control						

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Service Number	OSD Support Category	Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
			AMSCO	PE	AMSCO	PE	AMSCO	PE
		Pest Management	xxxx79	.M3	xxxx79	.M3	ZG*079	.M3
		AFH - Entomology Services - GFOQ	191214	.00	191214	.00	191214	.00
		AFH - Entomology Services - Family Housing Including Mobile Home Spaces and Other Housing Facilities (Excluding GFOQ)	191224	.00	191224	.00	191224	.00
a59	Entomology Services	Outdoor Pest Control	xxxx79	.M3	xxxx79	.M3	ZG*079	.M3
a60	Refuse Collection and Disposal	Refuse Removal						
		Refuse Handling Operations	xxxx79	.M2	xxxx79	.M2	ZG*079	.M2
		AFH - Refuse Handling and Disposal - GFOQ	191211	.00	191211	.00	191211	.00
		AFH - Refuse Handling and Disposal (Excluding GFOQ)	191221	.00	191221	.00	191221	.00
a61	Common Use Facility Construction, Operations, Maintenance, and Repair	Snow and Sand Removal	xxxx79	.M5	xxxx79	.M5	ZG*079	.M5
a62	Facility Construction and Repair	Minor Construction						
		Minor Construction	xxxx76	.L0	xxxx76	.L0	ZG*076	.L0
a63	None	Real Property Demolition						
		Demolition of Real Property	xxxx79	.M9	xxxx79	.M9	ZG*079	.M9
			192212	.00	192212	.00	192212	.00
			192232	.00	192232	.00	192232	.00
a64	Environmental Compliance	Conservation Programs						
		Cultural Resources	xxxx53	.A0	xxxx53	.A0	ZG*053	.A0
		Endangered Species	xxxx53	.B0	xxxx53	.B0	ZG*053	.B0
		Pest Management	xxxx53	.C0	xxxx53	.C0	ZG*053	.C0
		Integrated Training Area Mgt	xxxx53	.D0	xxxx53	.D0	ZG*053	.D0
a65	Environmental Cleanup	Restoration Programs	DERA		DERA		DERA	
a66	Environmental Compliance	Compliance Programs						

		Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
Service Number	OSD Support Category	Service	AMSCO	PE	AMSCO	PE	AMSCO	PE
		Environmental Compliance	xxxx56	.00	xxxx56	.00	ZG*056	.00
		AFH - Environmental Studies - GFOQ	191118	.00	191118	.00	191118	.00
		AFH - Environmental Studies (Excluding GFOQ)	191128	.00	191128	.00	191128	.00
		AFH - Repair for Environmental Compliance - GFOQ	192218	.00	192218	.00	192218	.00
		AFH - Repair for Environmental Compliance (Excluding GFOQ)	192238	.00	192238	.00	192238	.00
		AFH - Repair for Environmental Compliance - Mobile Homes, Etc.	192268	.00	192268	.00	192268	.00
		AFH - Repair for Environmental Compliance - Exterior Utilities	192488	.00	192488	.00	192488	.00
		AFH - Repair for Environmental Compliance - Other Real Property (GFOQ)	192518	.00	192518	.00	192518	.00
		AFH - Repair for Environmental Compliance - Other Real Property (General Charges)	192578	.00	192578	.00	192578	.00
a67	Environmental Compliance	Pollution Prevention Programs	xxxx54	.00	xxxx54	.00	ZG*054	.00
a68	Fire Protection	Fire & Emergency Response Services						
		Fire Prevention and Protection	xxxx79	.M1	xxxx79	.M1	ZG*079	.M1
		AFH - Fire Protection - GFOQ	191212	.00	191212	.00	191212	.00
		AFH - Fire Protection - Family Housing Including Mobile Home Spaces and Other Housing Facilities (Excluding GFOQ)	191222	.00	191222	.00	191222	.00
a69	Resource Management	Program/Budget Office of the Director of Resource Management	xxxx96	.UA	xxxx96	.UA	ZG*096	.UA

Service Number	OSD Support Category	Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
			AMSCO	PE	AMSCO	PE	AMSCO	PE
		Resource Management Activities	xxxx96	.UB	xxxx96	.UB	ZG*096	.UB
a70	Resource Management	Support Agreement/MOU/MOA Management Office of the Director of Resource Management	xxxx96	.UA	xxxx96	.UA	ZG*096	.UA
		Finance and Accounting	xxxx96	.UC	xxxx96	.UC		
a71	Resource Management	Management Accounting Office of the Director of Resource Management	xxxx96	.UA	xxxx96	.UA	ZG*096	.UA
		Finance and Accounting	xxxx96	.UC	xxxx96	.UC	ZG*096	.UC
a72	Resource Management	Installation TDA Management Office of the Director of Resource Management	xxxx96	.UA	xxxx96	.UA	ZG*096	.UA
		Resource Management Activities	xxxx96	.UB	xxxx96	.UB	ZG*096	.UB
a73	Resource Management	Management Analysis Office of the Director of Resource Management	xxxx96	.UA	xxxx96	.UA	ZG*096	.UA
		Resource Management Activities	xxxx96	.UB	xxxx96	.UB	ZG*096	.UB
a74	Purchasing and Contracting Services	Contracting	xxxx96	.W0	xxxx96	.W0	ZG*096	.W0
a75	Purchasing and Contracting Services	Contract Administration	xxxx96	.W0	xxxx96	.W0	ZG*096	.W0
a76	Police Services	Correctional Services Correction of Military Offenders (OCONUS)	xxxx96	.TC	xxxx96	.TC	ZG*096	.TC
		Correction of Military Offenders (CONUS)	xxxx96	.TE	xxxx96	.TE	ZG*096	.TE
		Correctional Facilities	434707	.00	434707	.00	434707	.00
a77	Police Services	Law Enforcement Services Director/Chief Provost Marshal and	xxxx96	.TA	xxxx96	.TA	ZG*096	.TA

		Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
Service Number	OSD Support Category	Service	AMSCO	PE	AMSCO	PE	AMSCO	PE
		Administrative Staff						
		Preservation of Order Activities	xxxx96	.TB	xxxx96	.TB	ZG*096	.TA
		AFH - Police Protection - GFOQ	191213	.00	191213	.00	191213	.003
		AFH - Police Protection - Family Housing Including Mobile Home Spaces (Excluding GFOQ)	191223	.00	191223	.00	191223	.00
		Criminal Investigations	435520	.00	435520	.00	435520	.00
a78	Security Services	Physical Security	xxxx96	.TD	xxxx96	.TD	ZG*096	.TD
a79	Legal Services	Administrative Law/Claims Services	xxxx96	.NB	xxxx96	.NB	ZG*096	.NB
		Special Garrison Staff Proponents	436099	.90	436099	.90	436099	.90
		Administrative Support						
a80	Legal Services	Criminal Law and Discipline	xxxx96	NB	xxxx96	NB	ZG*096	.NB
a81	Legal Services	Client Services	xxxx96	NB	xxxx96	NB	ZG*096	.NB
		Special Garrison Staff Proponents	436099	46	436099	46	436099	.46
		Claims and Legal Services						
a82	Chapel and Chaplain Services	Religious Support	xxxx96	.NB	xxxx96	.NB	ZG*096	.NB
a83	Chapel and Chaplain Services	Chaplain Special Staff Work	xxxx96	.NB	xxxx96	.NB	ZG*096	.NB
a84	Community Relations	Community Relations	xxxx96	.NA	xxxx96	.NA	ZG*096	.NA
		<i>Outreach</i>	xxxx96	.NC	xxxx96	.NC	ZG*096	.NC
		Museum Activities	435214	.00	435214	.00	435214	.00
		Public Affairs						
a85	Public Affairs	News Media Facilitation	435214	.00	435214	.00	435214	.00
			xxxx96	.NA	xxxx96	.NA	ZG*096	.NA
a86	Public Affairs	Information Strategies	xxxx96	.NB	xxxx96	.NB	ZG*096	.NB
		Special Garrison Staff Proponents	435214	.00	435214	.00	435214	.00
		Public Affairs						
a87	Command Support	Command Inspections	xxxx96	.NB	xxxx96	.NB	ZG*096	.NB

Service Number	OSD Support Category	Active Army Installation "Carrier" Appropriation/Account	Operation and Maintenance		Research, Development, Test, and Evaluation, Army		Army Working Capital Fund (formerly DBOF)	
			AMSCO	PE	AMSCO	PE	AMSCO	PE
a88	Command Support	Command Investigations	xxxx96	.NB	xxxx96	.NB	ZG*096	.NB
a89	Command Support	Complaint/Assistance Services	xxxx96	.NB	xxxx96	.NB	ZG*096	.NB
a90	None	Protocol Services	xxxx96	.NA	xxxx96	.NA	ZG*096	.NA
a91	Command Support	Installation Management	xxxx96	.NA	xxxx96	.NA	ZG*096	.NA
a92	Civilian Personnel Services	Equal Employment Opportunity	xxxx96	.GC	xxxx96	.GC	ZG*096	.GC
			xxxx96	.NB	xxxx96	.NB	ZG*096	.NB
a93	Military Personnel Support	Equal Opportunity Office Services	xxxx96	.NB	xxxx96	.NB	ZG*096	.NB
a94	Command Support	Internal Review	xxxx96	.NB	xxxx96	.NB	ZG*096	.NB
a95	Safety	Installation Safety & Occupational Health Office	xxxx96	.NB	xxxx96	.NB	ZG*096	.NB
200		Garrison Bands (Non-Deployable)	xxx96	.GE	xxxx96	.GE	ZG*096	.GE
201		Other Personnel Services	xxxx96	.GF	xxxx96	.GF	ZG*096	.GF
202		Military Clothing Sales Stores	xxxx96	.BA	xxxx96	.BA	ZG*096	.BA
203		Other Natural Resources (Timber & Grazing)	xxxx53	.E0	xxxx53	.E0	ZG*053	.E0
204		Non-DFAS Finance and Accounting	xxxx96	.UE	xxxx96	.UE	ZG*096	.UE
205		Other Personnel Support	xxxx96	.X0	xxxx96	.X0	ZG*096	.X0
206		Personnel Control Facility	xxxx96	.GF	xxxx96	.GF	ZG*096	.GF

APPENDIX E: MANAGEMENT CONTROL PROCESS

E-1. Function. The function covered by this checklist is the administration the Army Reimbursable Policy.

E-2. Purpose. The purpose of this checklist is to assist Commanders and managers in evaluating the key management controls outlined below. It is not intended to cover all controls.

E-3. Instructions. Answers must be based on the actual testing of key management controls (e. g., document analysis, direct observation, sampling, simulation, other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation. These key management controls must be formally evaluated at least once every five years. Certification that this evaluation has been conducted must be accomplished on DA Form 11-2-R (Management Control Evaluation Certification Statement).

E-4. Test Questions.

a. Have the customer requirements been documented based on customer input?

b. Does the proposed standard level of support address/consider customer requirements?

c. Has customer feedback on the proposed standard level been addressed/considered?

d. Are the proposed reimbursements based on allowable costs consistent with the intent of the ARP?

e. In the case of a significant increase in the reimbursement level required for the same level of support, is the customer provided sufficient lead time to program and budget for the increase?

f. In the case of a significant increase to the existing customer support requirements, a new customer, or a new support requirement, is the installation or support provider provided sufficient lead time to program and budget for the increase?

E-5. Supersession: This checklist does not replace a previous checklist.

E-6. Comments: Help to make this a better tool for evaluating management controls. Submit comments to: ATTN DAIM-MD, 600 ARMY PENTAGON, WASHINGTON DC 20310-0600.