

Chapter 31

EXPENSE REPORTS

Section A--Management Expense and State Data for Air Force Forest Management Program, HAF-ACF(Q)8801

31-1. General. DFAS-DE requires this report for the Air Force Forest Management Program to comply with the provisions of DoDI 7310.5. For special accounting procedures in the Air Force Forest Management Program, see paragraph 15-15b and DFAS-DE 7010.2-R (formerly AFR 177-102), paragraph 29-30d.

*a. Report. DFAS-DE requires a manual report quarterly and annually from bases to identify states, counties, acreage, percentages, etc., for the Air Force Forest Management Program. DFAS-DE uses this information to compute payments to states. See figure 31-1 for format.

b. Each base involved with the Air Force Forest Management Program completes this report. Proceeds deposited into 573875.0* or expenses shown in RC/CC XX461J indicate Air Force Forest Management Program activity.

31-2. Responsible SMA. Accounts Control.

***31-3. Period Covered.** Quarterly and annually.

***31-4. Due Date and Distribution.** Bases submit reports to DFAS-DE/ADRA not later than the 20th CD of the month after the end of each quarter. Negative reports are not required.

Section B--Report on Accounts and Loans Receivable Due from the Public, RCS: HAF-ACF(Q)8108(DT)

31-5. Requirement. The DoD Accounting Manual, DoD 7220.9-M, chapter 94 requires AFO/OPLOCs to report accounts receivable from the public. Accounts receivable from US government agencies are excluded from this report.

31-6. Report Format. Message format as prescribed in DFAS-DE 7010.2-R, chapter 40.

31-7. Period Covered. Fiscal quarter.

31-8. Responsible Subject Matter Area. ACA consolidates data received from applicable SMAs.

31-9. Due Date. Specified by the major command.

31-10. Distribution. Send this message report to your major command or as directed by them.

31-11. Preparation. Instructions for preparation are in DFAS-DE 7010.2-R, chapter 40.

Section C--Report of Civilian Employment (DoDI 7730.18)

31-12. AF Form 1311, Monthly Report of Federal Civilian Employment, IRCN 1032-OPM-MO. This report is required by the Office of Personnel Management. The Monthly Report of Federal Civilian Employment, IRCN 1032-OPM-MO, is prepared by each accountable AFO/OPLOC maintaining operating budget/allotment ledgers. (Suballotments are included in the suballottee's report.) It includes MAP and industrial activity (fund) personnel. It reports obligations for wages and salaries earned by, and lump-sum leave payments made to, Air Force civilian employees and wages and salaries of foreign national indirect hire personnel.

31-13. Period Covered. Calendar month.

31-14. Responsible Subject Matter Area. Accounts Control.

31-15. Due Date. Due in to DFAS-DE not later than 2400 hours MTZ on the twelfth calendar day following the end of each month reported.

***31-16. Distribution.** Send this report by message to DFAS-DE Lowry AFB CO/ADRCL. See figure 31-3.

31-17. Preparation of Message Report:

a. Subject: IRCN 1032-OPM-MO, ADSN number, as-of date. (Air National Guard offices use last six digits of civilian payroll office number in place of ADSN number.)

b. Part I, direct hire compensation. Report as column A the wages and salaries earned. Enter amount of obligations for wages and salaries earned by Air Force civilian employees. Show total obligations for personnel services in dollars, excluding lump-sum payments for annual leave. Obtain the amount of wages and salaries earned from the Operating Budget Ledger (OBL). Use EEIC codes 391 and 392 only. Estimate calendar month earnings on the basis of the number of workdays in a full pay period falling within the calendar month if actual obligations are not available by the due date of the report. Send a corrected report when actual obligations are available. See AFCDD, ADE EL-191 for EEIC code definitions.

c. Part 1, direct hire compensation. Report as column B the lump-sum payment obligations. Obtain the amount of lump-sum leave payments made during the month from the Operating Budget Ledger. Use EEIC 396 only.

d. Part 1, direct hire compensation for columns A and B. Report as follows:

(1) Line 1. Total of lines (2) through (5).

(2) Line 2. Territories of the United States. Include Guam, Midway Islands, Ryukyu Islands--Southern (Okinawa), Wake Island, Puerto Rico, Navassa Island, Panama Canal Zone, Johnston Island, Baker Island, Swan Islands, and the Virgin Islands of the United States.

(3) Line 3. Foreign countries. Include all places other than the 50 States, the District of Columbia, and the Territories of the United States.

(4) Line 4. Washington DC metropolitan area. Include the District of Columbia; cities of Alexandria, Fairfax, and Falls Church; Virginia counties of Arlington, Fairfax, Loudon, and Prince William; Maryland counties of Montgomery and Prince Georges.

(5) Line 5. Outside Washington DC metropolitan area. Include all areas not listed above.

***e. Part II. Indirect hire compensation.** Report country and amount of obligations for EEIC 511 for total wages and salaries earned by indirect hire personnel.

f. Keep the message as short as possible. Round amount to the nearest whole dollar; do not show cents.

g. Explain any significant differences in amounts from prior reports. Do not list as a significant difference the number of workdays in a month.

h. Show name, office symbol, and telephone number of the person to call for questions about the report.

Section D--Report of Expenditures in Support of Secret Service RCS: DD-COMP(SA)1466.

31-18. Report Requirement. This report is required for all Air Force costs associated with support provided to the Secret Service. A Secret Service request may be written or oral for temporary support. Oral requests must be documented later. Requests must be in writing for permanent support. Each Secret Service request is treated as a separate task and is separately costed and reported. (See AFR 205-12 for overall procedures followed by US Air Force-activities in providing requested support.)

31-19. Report Format. Prepare the report as shown in figure 31-2.

31-20. Period Covered: Semiannually, 31 Mar and 30 Sep for total costs.

31-21. Responsible Subject Matter Area. Accounts Control.

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31-22. Due Date and Distribution. Mail original report within sufficient time to arrive by 2400 hours MTZ of the twentieth calendar day following the end of the report period to DFAS-DE/ADRC, Denver CO 80279-8000.

31-23. Recording Costs.

a. Record costs within the current accounting and reporting system as far as possible. Use emergency and special program (ESP) codes:

(1) Use ESP code RA to identify all nonreimbursable costs for support provided to the Secret Service, including temporary support provided to the President and successors to the Office of the President.

(2) Use ESP code UA to identify reimbursable incremental costs for permanent support provided for protection of the President, Vice-President, or other individual in the order of succession to the Office of the President. Also, use to identify reimbursable incremental costs, both temporary and permanent, associated with protective support of any other individual (except Presidential candidates) designated by the Secret Service, such as foreign dignitaries, the President's family, former Presidents, etc.

(3) Use ESP code UA to identify all reimbursable incremental costs provided for protection of Presidential or Vice-Presidential candidates.

b. Cost criteria for different types of support costs are in table 31-1, Costing Rates.

c. Tabulate support costs by each request. Maintain manual records, as needed, to identify support costs for each individual named in the request by date and location.

31-24. Reimbursement. See DFAS-DE 7010.2-R, chapter 35, for reimbursable billing procedures. All support requested by the Secret Service and approved by the Air Force is on a reimbursable basis except:

a. Temporary support directly related to the protection of the President, Vice President, or other individual in the order of succession to the Office of the President. (Note: Incremental costs for permanent support for the President and successors to the office are reimbursable.)

b. Military personnel expense.

c. Non-DBOF transportation activity (formerly ASIF) flying hours if the flying hours are within the annual flying hour program.

d. Depreciation or amortization costs of loaned plant and investment equipment.

e. The basic salaries of civilian personnel providing temporary support, if they remain under the overall control of the Air Force.

31-25. Preparation of the Report. All Air Force support costs are reported whether reimbursable, nonreimbursable, temporary, or permanent. Ensure the reimbursable portion of the report agrees with the reimbursable billings submitted to the Secret Service under DFAS-DE 7010.2-R by commercial services for the same 6-month period. Obtain expenses from mechanized products such as the operating budget/allotment ledger or use a data base inquiry (AFOLDS or nonaddressable). Summarize expenses by EEIC into the cost categories in table 31-1. An emergency and special program audit list is available per AFM 177-370, section 28. Be sure to include other expenses not available in the mechanized records, such as:

a. The civilian pay acceleration rates for leave and personnel benefits. See DFAS-DE 7010.2-R, paragraph 27-7a.

b. Transportation of supplies, materials, and equipment and motor vehicle mileage charges.

c. Loaned plant and investment equipment other than normal wear and tear.

(YOUR) MAJCOM:

(YOUR) INSTALLATION:

Point of Contact:

For Quarter Ending: 30 Sep 19XX (see note)

A. State where your installation is located:

B. Acreage of installation in state:

C. County or counties where installation is located:

D. Acreage of installation in each county:

E. Percentage of installation in each county:

F. Address of state authority to receive check for 40 percent of net proceeds from DFAS-DE:

G. Proceeds:

H. Expenses:

***Figure 31-1. Management Expense and State Data for Air Force Forest Management Program, RCS: HAF-ACF(Q)8801.**

FOR OFFICIAL USE ONLY
(When filled in)
REPORT OF EXPENDITURES
IN SUPPORT OF SECRET SERVICE

For Period Ending:
For (Protectee) (note 1)

RCS: DD-COMP(SA)1466
From (ADSN):

<u>Travel Dates</u>	<u>Trip Location</u>	<u>Personnel Services Benefits (note 2)</u>	<u>Subsistence & Quarters (note 2)</u>
<u>Travel & Transportation of Persons (note 2)</u>	<u>Transportation of Things</u>		<u>Rent, Communication, & Utilities</u>
<u>Other Services, Supplies, & Materials</u>	<u>Capital Assets</u>	<u>Other (Specify)</u>	<u>Total</u>

Total (Each Column)
For Official Use Only (when filled in)

NOTES:

1. Use a separate page for each individual.
2. Accumulate costs and report separately for military and civilian personnel.

Figure 31-2. Report of Expenditures in Support of Secret Service.

DFAS-DE 7010.1-R

FROM: DFAS-SA/ARF

MEMORANDUM FOR: DFAS-DE DE/ADRCI

SUBJ: IRCN 1032-OPM-MO, 672900, 31 APRIL XXXX.

PART I	COLUMN A	COLUMN B
LINE 1	725,477	5,525
LINE 2	32,234	987
LINE 3	2,639	671
LINE 4	3,750	- 0 -
LINE 5	686,854	3,867

PART II JAPAN 1,287

POC: JOHN SMITH/DFAS-SA/ARF, COMM (210) 527-8636
DSN 448-8636

Figure 31-3. Message Format, IRCN 1032-OPM-MO.

Table 31-1		
COSTING RATES IN SUPPORT OF SECRET SERVICE		
R	A	B
U		
L		
E	If type of support is	then cost at
1	military labor	standard rates for military personnel services. Accelerate for leave, holiday, and other personnel costs.
2	civilian labor	hourly rate, plus 53.8 percent for leave and personal benefits.
3	subsistence and quarters	rates established by the military departments.
4	personnel travel, transportation, and per diem	entitlement amounts authorized by Joint Travel Regulations.
5	transportation of supplies, materials, and equipment	actual amounts paid or estimates if payable amounts are unavailable. Request transportation rates from Military Traffic Management Command to make estimates.
6	consumable materials and supplies	standard inventory price.
7	loaned plant and investment equipment (other than aircraft)	the sum of annual depreciation plus interest on investment. Determine interest on investment by applying a 10 percent interest rate to net book value; that is, acquisition cost plus cost of additions, less depreciation.
8	contractual services	contract cost for the service provided.
9	AMC ASIF aircraft	rates published in AFR 76-11.
10	motor vehicles	average rate per mile. Obtain from the latest motor vehicle report prepared per AFM 77-310.