**UFM BUDGET GUIDANCE FOR AIMS USERS**

1. In FY20, all installation/regions are to budget for UFM in the UFM cost centers using the UFM general ledger accounts.

2. During the CBB process, you identified APF needed to fund your programs. The APF controls, NEX profits and the CNIC incremental cash will be identified to the regional program managers during this FY20 budget call. The regional program manager and business office will identify to the installations the amount of funds allotted to the installation programs. You will need to plan carefully and budget accordingly.

3. FY20 authorized expenses will be reported using the normal general ledger accounts currently in use for NAF with an 89 on the end, example 701089 in UFM cost centers. As these costs are recognized an equal amount of income is to be transferred from unearned income 256000 to the contra accounts, example 752000 in UFM cost centers. See page 2 for a complete list of UFM expense accounts and contra accounts.

4. The CNIC program manager recommends offsetting expenses in CAT A programs first, followed by expenses in CAT B programs.

5. Category C MWR activities at designated remote and isolated commands or installations are authorized Category B level support. Since appropriated funds are provided to meet DOD and DON funding metrics, funding must be used to support Category A activities at 100% of authorized expenses, minimum of 85%, and Category B activities at a minimum of 65% of authorized expenses prior to expending APF funds in Category C activities for management expenses.

6. In the event an R & I activity becomes part of a Region, care must be taken to maintain detailed records to support only the specific activity designated as R & I is afforded the benefits set forth by the designation.

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| UFM Contra Accounts |  | AIMS Accounts |
| 747000 UFM APF Offset CDH Subsidy |  | 708089 CDH Subsidy Expense UFM |
| 749000 UFM APF Offset Training |  | 782089 Conference & Training UFM |
| 750000 UFM APF Offset Minor Property |  | 686089 Minor Property UFM  799389 Field Support Minor Property Grants UFM |
| 751000 UFM APF Offset Labor Cost |  | 601000-635999 Salaries & Benefits UFM  724000 Employee Relocation Expense\*  \*when used with a UFM eligible Cost Center  724089 Employee Relocation Expense UFM  741189 Intercompany Labor UFM  742189 Intracompany Labor UFM |
| 752000 UFM APF Offset Supplies Cost |  | 701089 Supplies UFM  701189 CYP Food UFM  701389 Supplies-Computer Equipment UFM |
| 753000 UFM APF Offset Contractual Cost |  | 783089 Contract Services Expense UFM  783189 Application Development Services UFM  783289 Application Support Services UFM  783389 System Accreditation Expense UFM  783489 Cloud Infrastructure Expense UFM  783589 Cloud Managed Services Expense UFM |
| 754000 UFM APF Offset Maintenance Cost |  | 681089 Repairs & Maintenance Vehicles UFM  683089 Repairs & Maintenance FF&E UFM  685089 Repairs & Maintenance Bldg & Fac UFM |
| 755000 UFM APF Offset Other Ops Cost |  | 641089 Utilities UFM  642089 Rentals UFM  703089 Laundry UFM  710089 Software/IT Subscriptions UFM  710189 Hardware/IT Subscriptions UFM  741089 Intercompany Exp UFM  742089 Intracompany Non Labor UFM  742689 Business Office CYP Support UFM  781089 Advertising & Promotion UFM  785089 Awards & Prizes UFM  793089 Ombudsman Expense UFM  799089 Miscellaneous Expense UFM  799189 Field Support Cash Grants UFM  799589 Field Support Other Grants UFM  799689 Central Fund UFM Grant Expense  950089 Interest Expense Late Payment UFM |
| 756000 UFM APF Offset Fixed Assets |  | 688089 UFM APF Fixed Asset Expense  688189 Computer Equip UFM  799289 Field Support Equipment Grants UFM |
| 757000 UFM APF Offset Communications |  | 661089 Telephone & Postage UFM  662089 Cable/Satellite Service UFM  662189 Internet 4G UFM  662289 Internet WiFi UFM  662389 Network Communications UFM |
| 758000 UFM APF Offset Travel & Per Diem |  | 721489 Per Diem (L+M+IE) UFM  721589 Airfare UFM  721689 Miscellaneous Travel UFM  799489 Field Support Travel/Per Diem Grants UFM |
| 759000 UFM APF Offset Transportation |  | 731089 Freight & Transportation UFM |