**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 UFM799389 Field Support Minor Property Grants UFM |
| 751000 UFM APF Offset Labor Cost |  | 601000-635999 Salaries & Benefits UFM724000 Employee Relocation Expense\* \*when used with a UFM eligible Cost Center724089 Employee Relocation Expense UFM741189 Intercompany Labor UFM742189 Intracompany Labor UFM |
| 752000 UFM APF Offset Supplies Cost |  | 701089 Supplies UFM701189 CYP Food UFM701389 Supplies-Computer Equipment UFM |
| 753000 UFM APF Offset Contractual Cost |  | 783089 Contract Services Expense UFM783189 Application Development Services UFM783289 Application Support Services UFM783389 System Accreditation Expense UFM 783489 Cloud Infrastructure Expense UFM783589 Cloud Managed Services Expense UFM |
| 754000 UFM APF Offset Maintenance Cost |  | 681089 Repairs & Maintenance Vehicles UFM683089 Repairs & Maintenance FF&E UFM685089 Repairs & Maintenance Bldg & Fac UFM |
| 755000 UFM APF Offset Other Ops Cost |  | 641089 Utilities UFM642089 Rentals UFM703089 Laundry UFM710089 Software/IT Subscriptions UFM 710189 Hardware/IT Subscriptions UFM741089 Intercompany Exp UFM742089 Intracompany Non Labor UFM742689 Business Office CYP Support UFM781089 Advertising & Promotion UFM785089 Awards & Prizes UFM793089 Ombudsman Expense UFM799089 Miscellaneous Expense UFM799189 Field Support Cash Grants UFM799589 Field Support Other Grants UFM799689 Central Fund UFM Grant Expense950089 Interest Expense Late Payment UFM |
| 756000 UFM APF Offset Fixed Assets |  | 688089 UFM APF Fixed Asset Expense688189 Computer Equip UFM799289 Field Support Equipment Grants UFM |
| 757000 UFM APF Offset Communications |  | 661089 Telephone & Postage UFM662089 Cable/Satellite Service UFM662189 Internet 4G UFM662289 Internet WiFi UFM662389 Network Communications UFM |
| 758000 UFM APF Offset Travel & Per Diem |  | 721489 Per Diem (L+M+IE) UFM721589 Airfare UFM721689 Miscellaneous Travel UFM799489 Field Support Travel/Per Diem Grants UFM |
| 759000 UFM APF Offset Transportation |  | 731089 Freight & Transportation UFM |