

CHAPTER 9

**ACCOUNTING AND REPORTING FOR OPERATION AND MAINTENANCE
OF THE FAMILY HOUSING PROGRAM**0901 GENERAL

090101. Purpose. The Congress established the family housing operation and maintenance (O&M) appropriation to separate the funding of family housing O&M from other O&M programs. All obligations incurred for O&M to support the military family housing program shall be charged to the family housing O&M appropriation. This chapter provides accounting support for O&M requirements set forth in [Volume 2B, Chapter 6](#), of this Regulation. This chapter prescribes an accounting structure that accumulates O&M costs consistent with guidance in [Volume 2B, Chapter 6](#), Section 060106, of this Regulation. The purpose of the account structure is to provide DoD Components with uniform procedures for consistently identifying, accumulating, and reporting family housing program costs. Costs for operating and maintaining family housing facilities shall be identified as prescribed in this chapter and shall be the basis for reports referenced herein.

090102. Overview

A. This chapter strengthens compliance with related DoD policy requirements involving program administration, reporting, internal management and fund control, management analysis and decision-making by directly linking the financial accounting to budget accounts and reporting requirements.

B. It is important that methods for computing costs for the family housing program are as uniform as practicable among the DoD Components. Such uniformity is essential to permit intra-DoD and inter-DoD Component program, budget, and cost comparison, irrespective of the management service, the agency, or the accounting system used at the installation. Also, cost identification and computation methods specified herein should minimize the accounting effort and detail required to compute costs. Section 0903 provides the account structure and content for identifying costs for work and services performed for the family housing program. Guidelines are also provided for computing labor, materials and supplies, equipment usage, and support service charges.

C. Compliance with the requirements in this chapter will provide management reasonable assurance that program cost information is developed and maintained on a consistent basis throughout the Department.

0902 ACCOUNTING REQUIREMENTS

A series of accounts shall be established and maintained for accumulating family housing O&M costs and reimbursements. Costs and reimbursements shall be computed and identified to

the accounts in accordance with the guidance herein. The accumulated costs and reimbursements in the accounts shall be used to support budget exhibits and budget execution reports.

0903 ACCOUNT STRUCTURE AND CONTENT

090301. DoD Components receiving obligation authority for family housing O&M shall establish and maintain the uniform accounts specified in this chapter. The accounts shall be used to accumulate the obligations incurred for the family housing O&M program.

090302. The following summary and subordinate accounts are required:

Operations

- Management
- Services
- Furnishings
- Miscellaneous

Utility Operations

Maintenance of Real Property Facilities

- Dwellings
- Exterior Utilities
- Other Real Property
- Alteration and Additions
- Leased Housing
- Lease Cost - Foreign
- Lease Cost - Foreign - Government
 - Rental Guarantee Program
- Lease Cost - Domestic
- Lease Cost - Section 801
- Other O&M Cost - Foreign
- Other O&M Cost - Foreign - Government
 - Rental Guarantee Program
- Other O&M Cost - Domestic
- Other O&M Cost - Section 801

Interest Payments On Debt

Servicemen's Mortgage Insurance Program

Foreign Currency Fluctuations

- Gains
- Losses

Reimbursements

- Foreign Military Sales (FMS)

Other

090303. The following guidance defines the basic scope and content of the accounts:

A. Operations Account. This is a summary account for consolidating costs accumulated in the following subordinate accounts:

1. Management Account. Accumulates costs of management, administrative, and support type services at installation level involving:

a. Administration costs for installation housing offices including management office personnel, supplies, equipment, and utilities pertaining to the functions of a family housing office. Costs for administrative support services provided in supply, comptroller, maintenance, and other installation offices when the costs for such services are attributable to family housing.

b. Costs for housing referral administration costs pertaining to private housing, including rental guarantee projects and the provision of referral services. Assistance in locating and inspecting privately owned family housing for DoD personnel.

c. Requirements surveys and preliminary family housing studies or engineering construction plans made before Secretary of Defense project approval. Also includes planning for improvement and rental guarantee projects and inspection of construction of rental guarantee housing.

d. Other identifiable management costs that directly support the family housing program.

2. Services Account. Accumulates costs for the following types of authorized services:

a. Refuse Collection and Disposal. Include costs of family housing for collecting garbage, trash, ashes and debris, and for refuse disposal, such as the operation and maintenance of incinerators, sanitary fill, and regulated dumps. Also included are costs for acquisition, maintenance and repair of garbage and trash containers, and operation of can washing facilities.

b. Fire Protection. Include costs for protection and prevention of family housing facilities.

c. Police Protection. Include costs for law enforcement, traffic control, and protection of family housing facilities.

d. Entomological Services. Include costs of all control measures against fungi, insects, and rodents within family housing dwellings, facilities, and areas.

e. Custodial Services. Include costs of janitorial and custodial services performed in common service areas and the cost of elevator operation in family housing facilities.

f. Snow Removal. Include costs of removing, hauling, and disposal of snow, the cost of ice alleviation, and erection, maintenance, repairs and removal of snow fences for family housing areas.

g. Street Cleaning. Include costs of cleaning streets comprised of sweeping, flushing, and picking up litter.

h. Municipal Type Services. Include costs of miscellaneous municipal type services not identifiable to other listed accounts.

i. Other Services. Include costs of all other authorized services for family housing.

3. Furnishings Account. Accumulates costs for initial acquisition, maintenance, repair, and replacement of furnishings, furniture, movable household equipment, and authorized miscellaneous items. Also includes control, handling, record keeping, moving of Government-owned furnishings into and out of dwelling units and charges for connecting and disconnecting equipment, as well as handling costs incident to storage.

4. Miscellaneous Account. Accumulates costs for:

a. Lease rents and permit payments for housing and trailer spaces leased by the Government from private sources or provided by the Federal Housing Administration (FHA) or the Department of Veterans Affairs (VA). Also included are the reimbursement costs for dwellings provided by State, municipal, or foreign governments or by Federal Agencies other than the FHA or VA.

★ b. German land taxes paid to the Federal Republic of Germany under the North Atlantic Treaty Organization (NATO) Status of Forces Agreement for local taxes on land and improvements of family housing property.

c. Fire insurance charges paid to the Federal Republic of Germany to cover fire damage to family housing dwelling units.

d. United Kingdom accommodation charges paid in accordance with the country-to-country agreement for housing provided to U.S. Forces.

e. Other miscellaneous operations costs not covered elsewhere.

★ B. Utility Operations Account. This is a summary account for accumulating costs for utilities consumed in family housing. This account excludes the costs of maintenance and

repair of utility systems identified to the family housing property covered under the Maintenance of Real Property Facilities Account. Electricity, water, sewage, gas fuel oil or other heating fuels are the types of utilities reported in this account. Other services reported under paragraph 090303.A.2 are excluded from the utility operations account.

C. Maintenance of Real Property Facilities Account. This is a summary account for consolidating costs accumulated in the following subordinate accounts:

1. Dwellings Account. Accumulates costs of maintenance and repair of all family housing buildings in real property category codes 711, 712, and 714 as defined in DoD Instruction 4165.3 including all interior utilities and installed equipment. Typically this involves:

a. Service calls for minor work including emergency and temporary repairs normally not in excess of 16 workhours.

b. Routine maintenance for occupancy work and other maintenance usually scheduled annually or more frequently.

c. Repairs and replacements for rehabilitations and replacement of major components and installed equipment.

d. Interior and exterior painting and the necessary preparation.

e. Contract cleaning between occupancy, where authorized.

2. Exterior Utilities Account. Accumulates costs of maintenance and repair of electric, gas, water, sewage and other utility distribution, collection, or service systems assigned to family housing. Street and area lighting systems are included in exterior utilities beginning at a point 5 feet from the house line and ending at a point where the utility system joins a common use main or terminates.

3. Other Real Property Account. Accumulates costs for the following:

a. Maintenance, care, and repair of improved and unimproved grounds, storm sewerage, and drainage structures and costs of acquisition, maintenance, and repair of Government-owned minor equipment, such as hand-operated lawn mowers used for grounds maintenance by occupants.

b. Maintenance and repair of paved or stabilized streets, roads, walks, driveways, utility, service, and parking areas, as well as curbs, gutters, signs, and other road appurtenances.

c. Maintenance and repair of facilities other than dwellings, such as fences when the facility is dedicated to housing, athletic and recreation facilities,

community buildings, and service facilities. Also included are the costs of maintenance of trailer sites including outlets.

4. Alterations and Additions Account. Accumulates costs for incidental additions, expansions, extensions, and alterations to the existing real property. Also includes the payments made to military personnel for telephone reconnection charges when maintenance or repair work necessitates Government-directed nonpermanent change of station moves and charges resulting from improvement or repair projects funded in part from the family housing construction account.

D. Leased Housing Account. This is a summary account for consolidating costs accumulated in the following subordinate accounts:

1. Lease Cost - Foreign Account. Accumulates costs for charges and other payments specified in the lease agreement for housing in foreign countries.

2. Lease Cost - Foreign Account Government Rental Guarantee Program (GRGP). Accumulates costs for charges and other payments specified in the lease agreement for housing in Europe under the Army GRGP program.

3. Lease Cost - Domestic Account. Accumulates costs for charges and other payments specified in the lease agreement for housing in the United States including U.S. possessions and territories.

4. Lease Cost - Section 801 Account. Accumulates costs for charges and other payments specified in the lease agreement for Section 801-type housing.

★ 5. Other O&M Cost - Foreign Account. Accumulates costs for maintenance, utilities, and contracted services not provided by the lessor for housing in foreign countries. Also includes initial make-ready costs, costs of Government-owned furnishings, any pro rata share of the costs of installation services, and administrative costs such as assignment, travel, and inspection by installation personnel, and reimbursements to the Department of State for foreign affairs administrative support costs.

★ 6. Other O&M Cost - Foreign Account GRGP. Accumulates costs for maintenance, utilities, and contracted services not provided by the lessor for housing in foreign countries. Also includes initial make-ready costs, costs of Government-owned furnishings, any pro rata share of the costs of installation services, and administrative costs such as assignment, travel, and inspection by installation personnel, and reimbursements to the Department of State for foreign affairs administrative support costs.

★ 7. Other O&M Cost - Domestic Account. Accumulates costs for maintenance, utilities, and contracted services not provided by the lessor for housing in the United States. Also includes initial make-ready costs, costs of Government-owned furnishings, any pro rata share of the costs of installation services, and administrative costs such as assignment, travel, and inspection by installation personnel.

★ 8. Other O&M Cost - Section 801 Account. Accumulates the costs for maintenance, utilities, and contracted services not provided by the lessor for Section 801-type housing. Also includes initial make-ready costs, costs of Government-owned furnishings, any pro rata share of the costs of installation services, and administrative costs such as assignment, travel, and inspection by installation personnel.

E. Interest Payment On Debt Account. This is a summary account for accumulating the costs for interest payments on Capehart and Wherry mortgages or related notes.

F. Servicemen's Mortgage Insurance Premiums Account. This is a summary account for accumulating the costs for servicemen's mortgage insurance premium payments pursuant to Section 222 of the National Housing Act.

★ G. Foreign Currency Fluctuations Account. This is a summary account for accumulating the gains or losses arising from foreign currency exchange rate fluctuations in accordance with [Volume 6, Chapter 7](#) requirements. The Office of the Under Secretary of Defense (Comptroller) (OUS(D)) manages the appropriation and transfers amounts to the operating appropriations. The transferred funds are only available for funding a Component's centrally managed allotment that is used to cover foreign currency fluctuations. Gains and losses shall be separately identified within the account.

★ H. Reimbursements Account. This is a summary account for accumulating reimbursements collected during the current fiscal year for O&M rental and service charges billed to occupants and for proceeds from handling or disposing of excess housing property. FMS funded and non-FMS funded reimbursements shall be separately identified as follows:

★ 1. FMS-Funded Account. Accumulates all reimbursements from FMS-funded activities or sources. The amounts shall be identified within the account as to the nature of the reimbursements; for example, recovery of the costs of operations, utility operation, maintenance of real property facilities, or proceeds from property handling or disposal.

★ 2. Non-FMS-Funded Account. Accumulates reimbursements from other than FMS-funded activities or sources. The amounts shall be identified within the account as to the nature of the reimbursements; for example, recovery of the costs of operations, utility operation, maintenance of real property facilities, or proceeds from property handling or disposal.

0904 COST IDENTIFICATION PROCEDURES

090401. DoD Components shall identify the obligations incurred both in-house and by contract to operate and maintain the family housing program. All costs of providing program support will be computed and costed to the program on a full absorption basis; that is, full cost for dedicated support and pro rata cost for other support.

★ A. Defense Working Capital Fund (DWCF) real property maintenance activities such as Navy Public Works Centers, which have a primary mission of facility maintenance, shall apply the normal business fund overhead rates to family housing support.

B. Other-funded real property maintenance activities having established shop or productive expense rates shall apply the applicable rate to direct work or service in support of family housing.

090402. Costs shall be charged to the applicable family housing account to the extent that they are practically identifiable and measurable to the housing program. This does not prevent the use of engineered standards or estimates in charging utilities when metering devices are not used.

090403. To the extent that obligations are incurred for administrative support and supervision efforts, they shall be limited to those incurred at installation level and will not include those which may be incurred at echelons of command above the installation. An exception is made, however, when amounts for administrative support and supervision are included in charges assessed by a field office of a construction agent.

090404. The costs charged to the program shall be in proportion to the efforts, the use or consumption of goods, or the services received by the family housing program. Dedicated efforts or responsibilities for the program shall be fully charged. For example, total costs for full-time management and staff shall be charged to the family housing program.

090405. Other efforts, goods or services that are provided to the family housing and to other programs shall be assigned to appropriate family housing accounts based on the relative workload, benefit, or other measurement. The following general criteria shall be used in assigning support costs to the family housing program:

A. When the support being provided is predominantly personnel intensive, costs should be allocated based on a pro rata basis of workload. This would include collateral duty management assignments involving command or policy determinations related to personnel, financial management, legal, procurement, or similar areas.

B. When the support being provided has a mix of personnel, equipment, materials or supplies, costs should be allocated based on workload. For example, printing or reproduction services or computer support involve a mix of resources. When such support services are provided, the proportion of workload for the family housing program to the total workload would be used to compute the portion of the total costs identified to the family housing program.

C. When the support being provided predominantly involves specific goods or services (for example, electricity, gas, water, sewer, etc.), costs should be allocated based on the relative amount consumed or quantity used. For example, the costs of heat or air-conditioning for an occupied area can be allocated based on the assigned space.

090406. When a set of quarters is intended for, or occupied by, officers of General or Flag rank, the costs accumulated for the operation and maintenance of each set of quarters shall be identified within the accounts specified in Section 0903 above, and reported in accordance with the requirements prescribed by the Deputy Under Secretary of Defense (Logistics).

090407. When identifying O&M costs to the program, the general premise is that all applicable costs shall be assigned. When an incidental level of effort, supplies, or services are provided on a nonrecurring basis, costs need not be identified to the program if they are insignificant and it is not cost-effective to measure and assign the costs. As a general rule, cost identification is necessary when the support is more than incidental.

090408. Installation management officials such as the installation commander, public works officer, housing director, or comptroller are responsible for identifying the O&M costs for the family housing program whether funded by the family housing O&M or some other appropriation. Installation managers shall periodically review manning standards, workload and consumption methods, and other factors used to identify efforts in support of the program. The basis of allocating such costs to the program shall be reset when variances occur in efforts, workload, or other resources consumed. Management shall also review charges to the accounts specified herein to ensure that none have been inadvertently omitted or erroneously included.

0905 COST ELEMENTS AND COMPUTATION OF CHARGES

090501. The program cost elements and the basis for charging the accounts of the family housing program for O&M costs are provided in this section.

★ 090502. The labor effort of military or civilian personnel assigned and identified to family housing shall be computed for pay and benefits using a labor distribution system, if available, or the guidance in [Volume 11A](#), paragraph 010203 of this Regulation. Personnel efforts shall be reviewed and validated annually to support a charge to family housing. Military labor shall be accumulated and classified as an unfunded cost within the account structure since the cost is not a reimbursable charge to the program.

090503. The costs for material and supplies shall be computed based upon consumption; that is, the relative amount consumed or the quantity used. Material and supplies shall be computed at acquisition price if directly (locally) purchased or at standard inventory price if issued through the supply system.

090504. Services such as refuse collection and disposal, entomological, custodial, etc., may be provided by government forces or by a contractor and shall be computed and charged when received. When family housing is the sole customer, the full cost shall be borne by family housing. When the family housing portion of such services is readily separable and distinct, that portion will be charged to family housing. When the service operation is too intertwined or complex to enable ready identification of proper family housing costs, the costs charged to family housing funds shall be based on the proportionate amount of service received on a unit of service

basis; for example, number of refuse pick-ups and locations, and square feet of floor area receiving custodial service.

★ 090505. Utility costs shall be computed based upon the quantity used or consumption. DWCF fund activities providing utilities shall compute the charges consistent with their normal procedures. All other activities shall compute the charge to family housing at the rate the utility is purchased from the supplier. If not metered, consumption should be based on documented engineering estimates.

090506. Equipment usage costs for rented property shall be computed at the lease or rental rate. In the case of Government-owned equipment, the cost computation is limited to the expenses of operating and maintaining the equipment and a charge for the operator's time when provided by other than family housing. Neither acquisition costs nor periodic depreciation charges shall be computed.

090507. Two cost items shall be treated as unfunded costs in computing the family housing O&M costs. Military labor is one and the headquarters costs, included in construction agent administrative support and supervision effort above the installation level, is the other.

0906 REIMBURSEMENTS

090601. The reimbursement accounts specified in section 0903 above, shall be used to accumulate reimbursements for charges initially financed by the O&M appropriation for the family housing program or proceeds from handling or disposing of family housing property. All reimbursements shall be recorded in the family housing reimbursement accounts.

090602. Ordinarily, these reimbursements are for rental and service charges paid by occupants or users of family housing facilities. Some collections may be refunds that include the costs of repairing damages to family housing facilities, caused by occupants, including the replacement of items.

090603. Other reimbursements involve the recovery of expenses for handling and disposing of excess family housing property as well as the proceeds from sales of such property. Collections may be used for various purposes such as defraying O&M expenses or the payment of debt. Policy guidance governing such collections, use and reporting is provided in [Volume 2B, Chapter 6](#), Section 060106, of this Regulation.

0907 REPORTING

Data derived from the uniform account structure, to be established and maintained consistent with this chapter, shall be used by DoD Components required to prepare and submit the following reports:

★ 090701. Appropriation Status By Fiscal Year Program and Subaccounts Report - Acct Rpt(M)1002. DoD Components shall prepare and distribute the report in accordance with the guidance contained in [Chapter 4](#) of this volume.

★ 090702. Family Housing - O&M Summary, DD Form 2456. In accordance with guidance in [Volume 2B, Chapter 6](#), of this Regulation, DoD Components shall prepare separate reports for the total program as well as for each of the following groupings:

- Conterminous U.S. areas
- U.S. Overseas and Possessions
- Foreign areas

★ 090703. Report on Budget Execution, SF 133. DoD Components shall prepare and distribute the monthly report for the annual portion of the O&M category of the family housing appropriation in accordance with the guidance prescribed in [Chapter 4](#) of this volume.

0908 INTERNAL CONTROL

Management shall develop and implement internal control techniques to ensure effective control over and accountability for the resources charged to this program and for the full and prompt receipt of all proceeds from reimbursements for rents, service charges, and disposal or handling of excess family housing property. [Volume 4, Chapter 3](#), of this Regulation provides specific internal control guidance.

★0909 CENTER/SERVICE AND INTERMEDIATE/INSTALLATION LEVEL REPORT REQUIREMENTS

Reporting requirements for Family Housing reports at the Center/Service and Intermediate/Installation level are addressed in the following paragraphs and sections. Report formats for the respective reports are identified in the appropriate figures as indicated.

090901. Family Housing and General and Flag Officer Quarters Management Reports (G&FOQMR).

A. Purpose. This report provides fiscal year-to-date costs of the operation and maintenance of military family housing.

B. Applicability and Scope. The provisions of this report apply to all DoD Components responsible for operating and maintaining family housing facilities.

C. Report Format and Control Number. The report format and Report Control Symbols (RCSs) are provided in the appendices to this chapter.

D. Frequency and Distribution. A separate Housing Cost Report (HCR) is prepared quarterly for each housing category for each non-lapsed appropriation (current year,

prior year and prior year plus one). Specific due dates and distribution information are provided in the appendices to this chapter.

CHAPTER 9

*** APPENDIX A**

DFAS-IN ARMY FAMILY HOUSING COST REPORT

A090901. Status of Approved Resources Report (RCS CSCFA-218).

A. Frequency and Due Date. The Family Housing Cost Report data is reported in Sections 1 through 3 of the RCS CSCFA-218 (Status of Approved Resources) Report on a monthly basis and is due by the 6th workday of the month following the end of the reporting period.

B. Distribution. Army activities will submit the report by File Transfer Protocol (FTP)/electronic file transfer and hard copy, if requested, to the Defense Finance and Accounting Service-Indianapolis Center (or Corps of Engineers for Accounts Office 08 reports).

C. Report Preparation Instructions. Report preparation instructions for this report are outlined in [Volume 6, Chapter 4](#), paragraph A040201 of this Regulation.

D. Format. The format for the Family Housing Cost Report is provided in [Volume 6, Chapter 4](#), paragraph A040201 of this Regulation.

CHAPTER 9*** APPENDIX B****DFAS-CL NAVY and DFAS-KC MARINE CORPS FAMILY HOUSING
COST REPORTS**

B090901. Navy Housing Cost Report (HCR) and Flag, General Officer, and Installation Command Quarters (FG&ICQ) Report (RCS NAVCOMPT 7320-14 and NAVCOMPT 7320-16).

A. Frequency and Due Date. The HCR and FG&ICQ Report will be submitted quarterly in hard copy format or facsimile by the 15th workday following the close of the accounting records for the reporting period.

B. Distribution. These reports will be transmitted electronically (if possible) in an 80 column format. Hard stock punch cards are not acceptable. Distribution of the HCR and FG&ICQ report is as follows:

1. Original of the hard copy to the funding engineering field division,
2. Hard copy to the local housing manager, and
3. Hard copy plus automated input media to the Commanding Officer, Naval Construction Battalion Center, Facilities Systems Office (FACSO) (Code 18), Port Hueneme CA 93043.

C. Report Preparation Instructions

1. The HCR, RCS NAVCOMPT 7320-14, is an inception-to-date report that contains gross adjusted obligations accumulated by detailed cost account. The FG&ICQ Report, RCS NAVCOMPT 7320-16 contains information on individual FG&ICQ units in the same format as the HCR. Authorization Accounting Activities/Operating Locations (AAAs/OPLOCs) for activities accepting family housing funds on an Order for Work and Services (NAVCOMPT Form 2275) will submit a separate HCR (with supporting FG&ICQs) for each reimbursable order. In addition, engineering field divisions (EFDs) issuing family housing funds on a direct cite basis (for a centrally managed program) will submit supplemental HCRs as appropriate. Subparagraphs 2 through 4 provide procedures for preparation of these reports. Job orders, incorporating the cost accounts in DFAS-CL (NAVSO P) 1000.3M, par 037403, will be established to permit identification and reporting by Housing Category and FG&ICQ. The cost collection system will also support the General and Flag Officer Quarters Management Report (G&FOQMR) required by DFAS-CL (NAVSO P) 1000.3M, par. 037405

2. A separate HCR is prepared quarterly for each Housing Category for each nonlapsed appropriation (current year, prior year, and prior year plus one). Each installation HCR contains cumulative (since the beginning of the appropriation) gross adjusted obligations (including FG&ICQ costs).

3. Preparation of the HCR will be as follows:
 - a. for each Housing Category for each nonlapsed appropriation,
 - b. for each Housing Category as indicated by the fourth position of the cost account code,
 - c. including FG&ICQ costs as stated in B090901.C.4,
 - d. in the manual format described in B090901.D,
 - e. according to the instructions in B090901.D, and
 - f. in conformance with the edits in B090901.D.2.

4. FG&ICQ reports are submitted with each HCR by Housing Category. Since FG&ICQ costs are included in the HCR by Housing Category these reports by individual units are specialized analyses of data. The FG&ICQ reports are prepared as follows:

- a. for each unit designated as a FG&ICQ regardless of rank or billet of the occupant and regardless of the period of occupancy until the EFD is notified that the unit has been removed from the FG&ICQ inventory;
- b. a report for each nondesignated unit occupied by a flag, general officer, or installation commander for a period of six months or longer;
- c. in the same format as the HCR but identified by a unique FG&ICQ code provided by the funding engineering field division;
- d. on the same cost basis and from the same cost collection system as the HCR; and
- e. as a supplement to the HCR and not as a replacement for the G&FOQMR.

D. Format. The format for the hard copy HCR/ FG&ICQ reports is provided in Figure 9B-1. Completion instructions follow Figure 9B-1.

**NAVY HOUSING COST REPORT/
FLAG, GENERAL OFFICER, AND INSTALLATION
COMMAND QUARTERS REPORT**

(NAVCOMPT 7320-14)/(NAVCOMPT 7320-16)

(SAMPLE FORMAT)

1. Completion Instructions

From: Enter the name, address, and unit identification code of the activity preparing the report (AAA/OPLOCs).

To: Enter the name, address, and unit identification code of the activity to receive the report (EFD).

BUDGET DETAIL/SUMMARY: Leave blank.

REPORT DETAIL/SUMMARY: Leave blank.

FOR PERIOD ENDING: Enter the last day of the period reported.

BUDGET FOR: Enter the name, address, and unit identification code of the housing activity being reported.

BUDGET GRANTOR: Leave blank unless the HCR is for a FG&ICQ unit, then enter the three-digit code applicable to that unit.

APPROPRIATION DATA: Enter "17*7035". The asterisk designates the last digit of the appropriation fiscal year.

COST CENTER: Leave blank.

REPORTING FISCAL OFFICER: Enter signature, name, rank, and date of submission.

Column (1), Functional/Sub functional Category: Enter the major line code, i.e., "A1," "A2," "A3," etc.

Column (2), Cost Account Code (CAC): Enter the detailed cost account code used in accumulating and reporting cost data against family housing funds. Cost accounts will be listed in the following line item sequence: Management, Services, Furnishing, Other, Utilities, Leasing, Maintenance and Repair. Each detailed cost account incurring a cost will be listed once for the total cumulative gross adjusted obligations. If there are no gross adjusted obligations incurred, do not show the CAC. The fourth position of the CAC is always alpha to identify the Housing Category.

Column (3), Description: Enter the "Description" for each CAC (see Cost Account Cross-Reference Chart, DFAS-CL (NAVSO P) 1000.3M, par. 037403-4b).

Column (4), Work Units of Measure: Enter total number of variable work units as described in the Work/Inventory Units of Measurement column of the Cost Account Cross-Reference Chart, DFAS-CL (NAVSO P) 1000.3M, par. 037403-4b.

a. Variable work units, such as number of service calls, must be provided to the AAA/OPLOC in time to allow processing and submission of the HCR by the 15th working day following the close of the accounting period.

b. Nonvariable work units, such as average number of family housing units, are input by the FACSO from the Inventory File. The local housing manager updates this file on an "as needed" basis and at a minimum on 1 October each fiscal year. Updated information will be provided to the appropriate EFD for on-line processing to FACSO and to the appropriate AAA/OPLOC for quality control during processing of the HCR.

Column (5), Man-hours-Military: Enter man-hours associated with labor costs reported in column (7).

Column (6), Man-hours-Civilian: Enter man-hours associated with labor costs reported in column (8).

Column (7), Military Services: Enter the costs of military labor according to the rates specified in DFAS-CL (NAVSO P) 1000.3M, par. 035750, identified to the appropriate cost account. These costs are statistical only and are excluded from column 12.

Column (8), Civilian Labor: Enter the labor costs of civilians identified to each specific cost account. This element of expense will include labor costs incurred by civilians engaged in family housing activities plus the appropriate acceleration rate to recover leave and fringe benefit costs. The acceleration rate to be applied will be the locally developed rate.

Column (9), Material and Supplies: Enter the Costs of consumable material and supplies issued from supply systems or processed locally. Material and supplies will be charged at acquisition price if directly (locally) purchased, or at standard price if issued through the stock fund.

Column (10), Commercial Contracts: Enter commercial contract of gross adjusted obligations applicable to family housing.

Column (11), Other: Enter the amount of other gross adjusted obligations not identifiable to specific elements and not reported in Columns (6) through (9). Noncontractual utility costs determined on a rate basis may be included here.

Column (11a), Overhead Applied: Industrial-commercial activities and research, development, test, and evaluation activities distributing overhead will enter overhead costs applied to family housing by detail cost account. Labor costs identified to cost accounts 9130 and 915K must appear in column (8). Only the amount of actual overhead applied will appear in column (11a) for cost accounts 9130 and 915K. Activity accounting performed under Financial Management of Resources, O&M, Navy (NAVSO P-3006) will not make entries in this column.

Column (12), Total Gross Adjusted Obligations: Enter the sum of column (8) through (11a) for each CAC.

For Navy Working Capital (NWC) activities only, enter unliquidated undelivered orders as memorandum entries for operations, utilities, lease, maintenance and repair.

2. Edits. The Naval Facilities Engineering Command's (NAVFACENGCOM), FACSO verifies all HCRs and FG&ICQs for conformance to standard criteria. Since HCRs that fail critical edits will be returned for correction, AAA/OPLOCs should run these edits as they prepare the report. The edits are a comparison of the HCR to:

- a. authorized CACs in DFAS-CL (NAVSO P) 1000.3M , par. 037403-4c,
- b. required variable (DFAS-CL (NAVSO P) 1000.3M, par. 037403-4b) and their relationship to dollars reported,
- c. the Inventory File of data described in Figure 9B-2, and
- d. fundamental quality controls such as correct reporting period and relationship to prior reports.
- e. A list of specific edits is provided in Table 9B-1. An asterisk (*) identifies a critical edit. Any HCR that fails a critical edit will be returned to the preparing activity for correction.

HCR AND FG&ICQ REPORT EDITS		
Edit Code	Edit Description	Edit Message
A*	Unit Identification Code (UIC) not on Inventory File	1. May be a new activity and housing manager has not submitted Inventory File data. 2. Error in five-digit UIC code.
B	Appropriation Year incorrect for reporting period	Appropriation shown on HCR does not agree with the periods currently under report.
C	Quarter Incorrect for Reporting Period	Quarter shown on HCR does not agree with the period currently under report.
D	No Variable Work Units	Variable work units required for this CAC, see DFAS-CL (NAVSO P) 1000.3M , par. 037403-4b. Excludes Inventory File data.
E*	Cost Account Not Valid	CAC not on FACSO table of valid CACs.
F*	Housing Category Invalid	1. Category is not F, H, or K. 2. Category is not applicable to applied CAC.
G *	Man-hours and/or Cost Field are not numeric	Self explanatory.
H*	FG&ICQ Code not on Inventory File for Entered UIC	Inventory File data for FG&ICQ was not submitted or was entered incorrectly.
I *	Transaction Code (Column 80) not Blank or Asterisk	This column should be blank except for add-on cost reports by the EFD or NAVFACENCOM which require an asterisk in Col. 80.
K	Overhead or Labor Costs Reported Without Man-hours	Man-hour work units must be reported when costs are for labor or overhead.
M*	Overhead Cost Reported by an Activity not allowed to Distribute Overhead	Overhead costs pertain only to NWC field activities modified industrial activities or research and development activities with overhead distribution.
N	Total Detail Cost does Not Equal Total Record	The amount input for the grand total does not match the computer-generated total costs.

O	Costs Reported are Less than Cost Reported for Preceding Period	It would be unusual to have less cumulative costs in the current period than the prior period.
P	No Report Received for Supported Unit	Comparison to the Inventory File indicates a cost report has not been received for either a Housing Category or FG&ICQ.
Q*	Housing Category Incorrect for UIC	Reported Housing Category not shown for applicable UIC in the Inventory File.
R	Duplicate Data Received for UIC, FG&ICQ, Housing Category, or Cost Account	Duplicate information will add together. The only valid duplicate is an overflow record identified by "999,999."
T	Grand Total not Reported	80 Column record for grand total not received.
U	No Report Received for Housing Category	Inventory File shows a Housing Category at the entered UIC.
V	Zero Balances in all Cost Fields of CAC	Only CACs with costs should be reported.
W	Costs Accounts 9130 and 915K do not report Military or Civilian Cost and Labor	The nature of these CACs dictate that there will always be labor costs and man-hours.
X	Total Cost Exceeds One Million Dollars for a Single Cost Account Entry	Unlikely entry--Cross-check to ensure an input error has not occurred.

Table 9B-1

3. Inventory File

a. General. FACSO maintains a file of constant data to use in preparing and editing the HCR. The AAA/OPLOC will not enter constant work units (identified by an asterisk in the CAC Cross-Reference chart in DFAS-CL (NAVSO P) 1000.3M, par. 037403-4b) in the quarterly report. FACSO will input these data during final processing. However, AAAs/OPLOCs and housing managers will validate this file from semi-annual reports provided by FACSO. The file will contain activity unit identification codes, three-digit FG&ICQ codes and identification, AAA/OPLOC UIC, EFD code, zone code, NWC code and the following by Housing Category:

- (1) number of housing units (by activity),
- (2) square feet of floor area,
- (3) inventory value of furniture and equipment,
- (4) acres of grounds area, and
- (5) square yards of surface areas.

AAAs/OPLOCs will use these data for quality control during HCR preparation.

b. File Update. Local housing managers will update the file as required (or by 1 October each year as a minimum) by providing the funding EFD with data in the format at Figure 9B-2 with a copy to the AAA/OPLOC in sufficient time for use in quality control of the quarterly HCR. The EFD will input the update data to FACSO by on-line processing. Instructions are provided in Table 9B-2.

Date Submitted to EFD/AAA/OPLOC: _____

**INVENTORY FILE UPDATE
HOUSING COST REPORT**

1. Type of Action: _____

2. Activity UIC: N _____

3. AAA/OPLOC UIC: N _____

4. FG&ICQ Code: _____

5. FG&ICQ Description: _____

6. Inventory:	F	H	K
Number of Units	_____	_____	_____
Floor Area	_____	_____	_____
Furniture Value	_____	_____	_____
Equipment Value	_____	_____	_____
Grounds	_____	_____	_____
Surface Areas	_____	_____	_____

Figure 9B-2

INSTRUCTIONS FOR INVENTORY FILE UPDATE

Submit a form for each addition, deletion, or change.

1. Type of Action

"A" if adding a new activity or FG&ICQ.

"C" if changing previously provided information.

"D" if deleting an existing activity/FG&ICQ.

2. Activity UIC

UIC for housing activity.

3. AAA/OPLOC

UIC of the AAA/OPLOC for the housing activity.

4. FG&ICQ Code

If action is for a FG&ICQ, enter the three-digit code which uniquely identifies the FG&ICQ unit, for example: "242." If a number has not been assigned to the unit, obtain the code from the appropriate EFD. Submit a separate form for each FG&ICQ action.

5. FG&ICQ Identification

Enter the unit's house number and/or street address which will uniquely identify the set of quarters.

6. Inventory

Provide the data below for each Housing Category. Housing Category codes are defined as:

F = Government-Owned Military Dwelling Units

H = Government-Leased Dwelling Units

K = Noncategory

Table 9B-2

INSTRUCTIONS FOR INVENTORY FILE UPDATE

a. Number of Units

Enter the number of units in the inventory for Housing Categories F and H. No units will be entered for Category K. Update forms for FG&ICQ's will contain data for only the specific FG&ICQ unit. Entries for a Housing Category for the total activity will include FG&ICQ units.

b. Floor Area

Report total net square footage. Do not show fractions.

c. Furniture

Update annually to re-price the inventory in accordance with General Services Administration (GSA), or market, prices as of 1 October. Inventory updates should also be submitted when significant changes occur. Report in whole dollars; no cents.

d. Equipment

Update annually to re-price the inventory in accordance with GSA, or market, prices as of 1 October. Inventory updates should also be submitted when significant changes occur. Report in whole dollars; no cents.

e. Grounds

Enter the number of improved and unimproved acres associated with family housing. Do not report fractions.

f. Surface Area

Enter the number of square yards of paved or stabilized streets, roads, walks, driveways, utility service, parking area, etc., associated with family housing.

Table 9B-2 (Cont'd)

4. NWC Activities. Since NWC activities order material and other services against the NWC line of accounting for NWC inventory accounts, obligation data for family housing may not be available. Accrued cost data will be reported for material and supplies (column 9) and commercial contracts (column 10) when not included in the stabilized rate. The stabilized labor rate less applied overhead will be reported for civilian labor (column 8). Applied overhead will be shown in column 11a. For those NWC activities whose stabilized rate includes all costs. i.e., labor, material, and contracts, report such costs in column (8) excluding applied overhead which is in column (11a). Those NWC activities which can identify obligation (unliquidated undelivered orders) data to the Family Housing account will show the amounts as "memorandum entries" on the Housing Cost Report (including automated input). Memorandum entries will report unliquidated undelivered orders for operations, utilities, leases, maintenance, repair and total when readily obtainable from the accounting system. If not readily obtainable, then the memorandum entry will be a "Total" amount.

Marine Corps Family Housing and General and Flag Officers Quarters Reports

A. Frequency and Due Date. The HCR and G&FOQ Report will be submitted by the 15th workday following the close of the accounting records for the quarterly reporting periods for the months of September, December, March and June.

B. Distribution. The unfilled orders (UFOs) and prior year resources cards will be submitted with, but separately identified and segregated from, the NAVCOMPT Form 2168 report detail cards. Submit the report by Marine Corps Data Network/Automated Digital Information Network (MCDN/AUTODIN) to the Commandant of the Marine Corps (Code FDA).

C. Report Preparation Instructions

1. Cost accounts for use in the accumulation of UFOs and prior year resources information are provided by the Commandant of the Marine Corps (CMC). Only current year fiscal year UFO information will be submitted. This data is required at the total housing cost level of reporting only.

2. Net floor area (in thousand of square feet) computed in accordance with the DoD Manual 4270.1-M and average number of units data are to be included in the work unit portion of the detail cards for cost accounts 71B0 and 9230. This data is required at all levels of reporting.

3. Expense elements, as defined in DFAS-CL (NAVSO P) 1000.2M, will be used to distribute the elements of cost. The average number of family units must be reported on register "11" cards which reflect either expense element "A" or "U." The net floor area must be reported on register "11" cards which reflect an expense element other than "A" or "U".

4. Cost accounts and expense elements other than those listed above and in DFAS-CL (NAVSO P) 1000.3M, will not be used without the approval of the CMC.

5. Reporting will be as outlined herein, however, regardless of external submission procedures, those activities operating under the Standard Accounting, Budgeting and Reporting System (SABRS) will request mechanized housing cost reports provided by the system on a monthly basis. Reports should be submitted to the local family housing manager to assist in meeting housing management requirements.

D. Format. Reports for each category of housing and total housing cost, except for UFOs and prior year resources data, will be extracted from the detail cards submitted with the NAVCOMPT Form 2168. UFOs and prior year resources information will be submitted in the format of the NAVCOMPT Form 2168, however, only the following information is required:

<u>Card Column</u>	<u>Contents</u>
1-2	REGISTER NUMBER - Enter 99 to indicate "Housing Cost Report."
12-15	PERIOD ENDING (MONTH/YEAR) - Enter the applicable month (01-12) and last two digits of the calendar year for the ending of the period reported.
16-21	AUTHORIZATION ACCOUNTING ACTIVITY (AAA) - Enter the AAA of the activity preparing the report.
28-33	UNIT IDENTIFICATION CODE (UIC) - Enter the UIC of the activity being reported.
62-63	FISCAL YEAR - Enter the last two digits of the fiscal year for which the report is submitted.
67-78	COST ACCOUNT - Enter the appropriate detail cost account as outlined in DFAS-CL (NAVSO P) 1000.3M, par. 037403.
71-80	AMOUNT - Enter the amount applicable to the cost account being reported.

CHAPTER 9

***APPENDIX C**

DFAS-DE AIR FORCE FAMILY HOUSING COST REPORTS

C090901. Air Force Housing Cost Report (HCR) and Flag, General Officer, and Installation Command Quarters (FG&ICQ) Report: Air Force housing costs reports are reported through the Air Force chain of command in accordance with the following directives.

- A. AFI 32-6001, Family Housing Management.
- B. AFI 32-6002, Family Housing Planning, Programming, Design, and Construction.
- C. AFI 32-6003, General Officer Housing.
- D. AFI 32-6004, Furnishings Management.
- E. AFI 32-6009, Family Housing Handbook.