



DEPARTMENT OF THE NAVY
SPACE AND NAVAL WARFARE SYSTEMS COMMAND
WASHINGTON, D.C. 20363-5100

IN REPLY REFER TO:
SPAWARINST 4920.2B
SPAWAR 003M
10 December 1990

SPAWARINST 4920.2B

Subj: DEFENSE SECURITY ASSISTANCE PROGRAM (DSAP) MANPOWER
ACCOUNTING AND REIMBURSEMENT SYSTEM

Ref: (a) DOD 7290.3-M Foreign Military Sales Financial Management
Manual of 18 September 1986
(b) NAVCOMPT Manual Volume 3 (Chapter 2, Part A, Section 1,
Paragraph 032103)

Encl: (1) SPAWAR FMS Labor Policy
(2) FMS Support Service Functions
(3) SPAWAR Security Assistance Timesheet SPAWAR 4920/2
(Rev. 7/90) with Instructions

1. Purpose. To issue SPAWAR policy and procedures for charging
FMS Case, FMS Administrative, and Grant Aid/MAP funds in support of
full and part-time work performed according to references (a) and
(b).

2. Cancellation. SPAWARINST 4920.2A and SPAWAR RCS 4920-2 are
cancelled.

3. Background

a. Included in the SPAWAR budget are resources and dollars for
reimbursable FMS effort. FMS timesheets are used to collect and
record all FMS hours worked in order to bill and reimburse Navy
funds. The FMS timesheet is an integral tool used to ensure
accurate management of security assistance resources, budget
estimates and justifications, financial accountability, and the FMS
billing process. Unreported or improper reported time translates
into erroneous charges to either Navy, FMS Administrative or FMS
Case funds. Enclosures (1) and (2) define the FMS support services
and FMS labor policy for charging part-time Administrative and Case
efforts in support of FMS responsibilities.

b. The guidance outlined in enclosure (1) should be followed
in the reporting of FMS man-hours expended against FMS Case or FMS
Administrative funds. Enclosure (3) provides the format.

4. Responsibilities

a. SPAWAR Directorate Heads

(1) Appoints a point-of-contact (POC) for the coordination
of the Directorate's FMS timesheets.

(2) Certifies biweekly timesheets to ensure that individu-
als are reporting all FMS hours worked.

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b. SPAWAR Individuals Reporting FMS Effort

(1) Maintains daily account of all FMS work and reports it on the timesheet against FMS Administrative or FMS Case as indicated by enclosures (2) and (3).

(2) Ensures that the timesheet is certified by the supervisor.

(3) Ensures that the certified timesheet is given to the Directorate's designated POC at the end of each pay period.

c. SPAWAR Directorate Coordinators

(1) Identifies and establishes list of full-time and part-time individuals performing FMS work. Ensures blocks (1) through (9) of enclosure (3) are completed as appropriate and submitted to SPAWAR 003M.

(2) Ensures that the list is kept current (e.g., report new personnel, departures and changes in personnel data).

(3) Collects all FMS timesheets for the Directorate at the end of each pay period. Ensures negative reports are included for those names on the list established.

(4) Ensures that the timesheets have been signed by the supervisor (including the negative submissions), and that a route sheet is placed on the consolidated reports. The reports should be hand-carried to SPAWAR 003M no later than the fifth working day after the end of the pay period.

d. SPAWAR 003M

(1) Enters all reported FMS time in the Manpower Accounting Systems (MAS) by name and code. Personnel data will be updated as appropriate.

(2) Computes and manipulates data derived from a MAS spreadsheet into total dollars to be charged against the FMS Administrative for civilian salaries and/or appropriate FMS Case(s). Military salaries will only be charged against appropriate FMS Case funds, not FMS Administrative funds. The consolidated data will be forwarded to SPAWAR 01-4 for billing on a monthly basis with a copy to SPAWAR 01-2.

(3) Provides the annual Manpower Summary Report to NAVOTTSa and the annual cumulative reporting (by ceiling allocations) to SPAWAR 08.

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e. SPAWAR 01-4

(1) Prepares monthly obligating documents and billings based on the consolidated MAS data provided by SPAWAR 003M, for full-time and part-time civilian personnel, FMS Case(s) and FMS incoming orders. Ensures originals are provided to the Navy Regional Finance Center (NAVREGFINCEN), and copies to Navy International Logistics Control Office (NAVILCO) of case bills, copies of the FMS Administrative billings to the Chief of Naval Operations (OP-0923).

(2) Provides SPAWAR 003M and Acquisition Case Managers (ACMs) a copy of bills forwarded to NAVREGFINCEN. Acts as liaison between the NAVREGFINCEN/NAVILCO and the ACMs to resolve discrepancies in mathematical and/or accounting data.

f. SPAWAR Acquisition Case Managers

(1) Reviews and verifies the manipulated MAS FMS data provided by SPAWAR 003M for validity of FMS Case charges prior to billing.

(2) Provides FMS Case accounting data and certifies funds availability. In the event ACMs dispute any of the reported charges, such problem areas are to be annotated on the supporting data and returned to SPAWAR 003M for adjustment. ACMs are to ensure all problem areas resulting in FMS Case charges are ultimately resolved.

(3) Ensure copies of signed bills (SPAWAR 01-4 signature) are received and maintained until FMS Case closure.

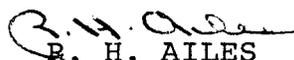
5. Applicability. All personnel involved in FMS Administration or FMS Case functions in Security Assistance who work ten percent of their time or more daily, must complete and submit man-hour reports in accordance with the procedures contained in this instruction. Efforts to be charged against FMS Administration or FMS Case(s) which total less than 15 minutes per day will not be billed, unless the aggregation of time accumulates to an hour or more within a pay period. Enclosure (1) provides more discussion on this matter.

6. Action. Addressees will adhere to the requirements contained in this instruction and the policy outlined in enclosure (1) to enable this Command to comply with reference (a).

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7. Point of Contact. SPAWAR 003M is the designated POC for the Security Assistance Man-hour and Accounting Reporting System. SPAWAR 01-4 is the POC for obligating and billing documents for FMS services et al.

8. Forms Availability. SPAWAR Form 4920/2B (7-90) is available from the SPAWAR Supply Office, Room 1E08, National Center #1.



R. H. AILES
Rear Admiral, U.S. Navy

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SPAWAR FMS LABOR POLICY

1. Precase. P&A/P&R efforts are charged to FMS Administrative funds. Precase is charged to FMS Administration, however, reimbursed from FMS Case funds upon implementation, (when applicable).
2. When time applied to an FMS case is minimal (0-14 min.), it need not be charged. However, if the aggregate time applied to several such cases accumulates to an hour or more within a pay period, the aggregated time may be charged to FMS Administration.
3. As stated in the instruction, any time applied to FMS Administration and FMS Cases of less than 15 minutes will not be charged except as provided in paragraph 2 above. Time will be reported as 15 minutes (.25), 30 minutes (.5), or any time over 45 minutes will be reported as 1 hour on the timesheets.
4. Time for leave and holidays need not be reported against FMS Administrative or FMS Case funds. The FMS Man-hour and Accounting System (MAS) automatically applies percentages for leave.
5. Military personnel are not to charge their efforts against FMS Cases which are financed by the Military Assistance Program (MAP), nor the FMS Administration program. However, military salaries must still be assessed and charged to all FMS Cases which include a line item for case/program management or technical services.
6. Labor costs while on travel are to be charged to the same funding source as the travel order. For instance, a person traveling to a non-DOD facility for a specific case/program review must charge their labor and travel costs to the FMS Case. Extraordinary effort for major Program Reviews whether held at a DOD or non-DOD facility must be charged to the FMS Case containing a Program Management line. A person traveling to a DOD facility for a reconciliation review of numerous cases must charge their labor and travel costs to FMS Administrative funds. When extraordinary efforts are borderline, consult with SPAWAR 003M for guidance.
7. Any labor performed for cases managed by other SYSCOMS or activities must be funded by a Project Directive (PD), a Letter of Authority (LOA) or Work Request (WR); otherwise known as incoming orders. Labor incurred to support incoming orders must cite the appropriation and the funding document number on timesheets for billing purposes. This labor must not be charged to SPAWAR's FMS Administrative funds. See enclosure (3).

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8. Cost for FMS overtime is budgeted within SPAWAR 003M. Overtime cost must be identified in the FMS Administration Budget and approved. Copies of employees "Overtime Request" must be provided to SPAWAR 003M to ensure budgeted funds are not exceeded. All effort in support of FMS overtime must be reported on the FMS timesheets. Work performed which is not in support of FMS or Security Assistance programs must be charged to the appropriate Navy account.

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FMS SUPPORT SERVICE FUNCTIONS

1. FMS ADMINISTRATION. Routine program and case management functions associated with a FMS Case are funded by FMS Administration. Routine means not complicated, time consuming, or with excessive volume. Nonroutine program and case management functions are funded as Acquisition Support, Program Management, or Case Management as defined below. Other functions chargeable to FMS Administration are described below.

a. The functions of the Case Administering Office (CAO) (SPAWAR 003M), the Comptroller's Office (SPAWAR 01-4) and Contracts Directorate (SPAWAR 02) are not chargeable to FMS Cases. However, should a full- or part-time administrative person participate in a program review at a non-DOD activity, in or out of CONUS, those functions are chargeable to an FMS Case.

b. Acquisition Case Managers (ACM) functions within SPAWAR whenever the functions comply with paragraph 1 above.

c. FMS Administration and management efforts benefiting various countries/cases and not reasonably identifiable to an FMS case.

d. Development of FMS management systems. Systems and files maintenance.

e. Preparation of Price and Availability (P&A) requests and Planning and Review (P&R) requests. Preparation of P&A/P&R to an implemented case should be charged to the case if Program/Case Management, technical service or a material line is included.

f. Updating Navy Security Assistance Data System (NSADS) with current P&A data, amendments and notices.

g. Routine responses to requests from higher authority and FMS purchasers. Nonroutine requests from FMS purchasers should be charged to appropriate FMS Cases if Program/Case Management or a technical line item is included in the case.

h. Routine preparation and follow-up for country reviews at DOD facilities. Salary and travel during attendance at the review is chargeable to FMS Administration. Development of engineering/technical data requested by the

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FMS purchasers may be charged to the appropriate case line. Special reviews requested by the country and reviews at non-DOD facilities are chargeable to the FMS Case line as appropriate. Salary and travel during these reviews are chargeable to the appropriate case line(s).

i. Security Assistance (SA) training at Defense Institute of Security Assistance Management (DISAM), local SA workshops or seminars, and NSADS/MISIL/STARS conferences.

j. Reconciliation and case closure effort to correct accounting errors, audit surcharges, ROD completion, etc. Nonroutine efforts to obtain delivery information, resolve problems created by the country, etc., may be charged to the case if appropriate funding is provided in the case.

2. ACQUISITION SUPPORT. Costs directly related to contract award and support of a procurement action. Acquisition support services are chargeable to the Program Management line of a Letter of Offer and Acceptance (DD 1513). When a case/program management provision is not in the case, the acquisition support services are charged to the material line of the DD 1513. This includes services such as:

- a. Task and requirements identification.
- b. Schedule and milestone development.
- c. Development of procurement documentation.
- d. Procurement tracking and problem resolution.
- e. Delivery tracking.
- f. Production problems during the production run.
- g. Revisions to P&As.
- h. Configuration management.

3. PROGRAM MANAGEMENT. Program management functions will be charged to FMS Cases as defined in program management lines/provisions in FMS Cases. If program management is not provided for in the case, management of the case will be charged to FMS Administration and Acquisition Support as defined herein. If program management is included in a case but broadly defined, all nonroutine management costs (including acquisition support) directly associated with the case will be charged to the program management line. Support contracts must clearly define the efforts chargeable to the FMS Case lines.

4. CASE MANAGEMENT. Case Management has been subsumed within the definition of program management and is no longer authorized for use as a separate line. In older cases, case management lines were generally for extraordinary office and management requirements such as office space, phone services, case management salary requirements, and other requirements stipulated in the DD 1513.

5. ENGINEERING AND TECHNICAL SUPPORT. Professional engineering services and related technical support. Revisions to P&As may be charged to Engineering and Technical Service lines if material lines are not in the case. Program management costs are not to be charged to engineering and technical support lines unless the DD 1513 has such a provision. Non-recurring costs (NRC), defined in DOD 7290.3-M (paragraph 70205), may not be charged to this line. NRC costs can only be charged through use of the NRC rate prescribed in DOD 7290.3-M.

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SPAWAR SECURITY ASSISTANCE TIMESHEET AND INSTRUCTIONS

1. The Defense Security Assistance Program Man-hour (DSAPM) Report must be completed each day by individuals who work in support of FMS responsibilities. Hours not worked on FMS, MAP, Leave and Holidays are not shown on the DSAPM Report.

2. The following guidance is provided for individuals reporting and submitting DSAPM Reports to SPAWAR 003M:

Block 1. Name. - Self-explanatory.

Block 2. Payroll No. - The 10-digit employee number located on all time cards.

Block 3. Full-time Security Assistance? - Only employees who work 90 percent or more of their time in support of FMS functions will check yes. All others will check no.

Block 4. Originator's Code. - Self-explanatory.

Block 5. Pay Period Ending: - Enter the Saturday date at the end of the pay period in this block.

Block 6. Grade and Payroll No. - This block must be filled in. The grade and step must be current and accurate to ensure full recoupment for reimbursement to the Navy O&MN appropriation. Both the payroll control no. and the payroll block no. may be found on all employees time cards.

Block 6b. Military Rank/Rate: - Self-explanatory. The fair pricing legislature prohibited time reported against FMS Administration, however, time may be charged to FMS cases as appropriate.

Block 7. Date. - Each date in a biweekly pay-period is shown.
Reg. - Total regular hours worked.
OT. - Overtime must be reported on the same date as regular hours worked and must be identified as "OT." Cumulative OT hours are shown in the block titled OT.
CT. - Compensatory time will be recorded in the same manner as "OT" but identified as "CT."

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Block 8. FMS Admin Hours. - For each date that time is devoted to FMS Administration, the amount of time must be annotated. Cumulative time is recorded in the block titled "Reg."

Block 9a.-9e. FMS Case Hours. - List each FMS Case with a case/program management or technical assistance line to which work effort is devoted. One case number will be listed in each block. The case number consists of the two-letter country identifier and the three-letter case identifier. Example BD-ABC.

Block 10. Other. - Leave blank.

Block 11. MAP Hours. - Fill in as appropriate.

Block 12. Totals. - Cumulative totals for regular hours, overtime and compensatory time is shown.

3. Every employee filling out a DSAPM Report must individually complete and sign the Report. Supervisors must certify hours worked and the employee's DSAPM Report.