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NREAD
7 Nov 86

From: Director, Natural Resources and Environmental Affairs
To: Assistant Chief of Staff, Comptroller
Via: Assistant Chief of Staff, Facilities

Subj: FINANCIAL PLANNING AND BUDGET EXECUTION

Ref: (a) AC/S Comp memo 7000 Comp 22 Oct 86 w/end

1. The problem stated in paragraph 4 of reference (a), historically has been caused by several reasons.

- a. Over the past several years the Forestry Section has had a large number of positions vacant for extended periods.
- b. Estimation on maintenance costs for equipment and vehicles owned by the Forestry Section have been inaccurate.
- c. Estimates concerning required road maintenance for timber sales is difficult because of the drastic changes that can occur in road trafficability in a short time. When roads are repaired, the work is accomplished as close as possible to the contract opening date which is October. This requires forest access road maintenance money to be spent very late in the year.
- d. Estimates of wildfire suppression costs are always based on the worst possible situation and thankfully this in recent years has not materialized.

2. Although the corrective action stated in reference (a), paragraph 4, would on the surface appear to be accurate, a basic premise of all natural resources work has been overlooked. All work accomplished by the Forestry Section is seasonal in nature. For instance, tree planting and prescribed burning for fuel reduction must occur in the winter and the major wildfire season will occur between mid-March to June. With wildfire suppression being a major portion of the annual increment, other than Forestry Section salaries, the Natural Resources and Environmental Affairs Division is reluctant to obligate any funds until after the threat of catastrophic wildfire has abated. This, as you are aware, is the beginning of the fourth quarter.

3. A total of \$7,169 was budgeted in FY-86 from Agricultural Outlease Funds for planting forest access roads for wildlife and erosion control. A total of \$5,824.19 was actually expended from the total amount funded.

4. As stated in paragraph 1, Natural Resources and Environmental Affairs Division has been aware of this problem and would welcome an opportunity to discuss and correct the problem with you and the Assistant Chief of Staff, Comptroller.

PETER E. BLACK
Acting



NATURAL RESOURCES AND ENVIRONMENTAL AFFAIRS
Marine Corps Base
Camp Lejeune, North Carolina 28542

31 Oct 86
Date

From: Director

To:

Peter Comment's ATTACHED

Subj:

Charles CP Comments attached.

See attached

*Please provide response to
#4 of Encl 2.*

*- Forestry
- Ag Outreach*

Jehan

11/24/15

40

UNITED STATES MARINE CORPS
Marine Corps Base
Camp Lejeune, North Carolina 28542-5001

7000
FAC
31 OCT 1986

FIRST ENDORSEMENT on AC/S, Compt ltr 7000 COMP dtd 22 Oct 86

From: Assistant Chief of Staff, Facilities, Marine Corps Base,
Camp Lejeune
To: Base Maintenance Officer

Subj: FINANCIAL PLANNING AND BUDGET EXECUTION

1. Forwarded for review and appropriate action. Request you respond via this office.
2. By copy hereof, the Director, Natural Resources and Environmental Affairs Division is also requested to comment on para. 4 of enclosure (2).

T. J. DALZELL
By direction

Copy to:
NREAD

UNITED STATES MARINE CORPS
Marine Corps Base
Camp Lejeune, North Carolina 28542-5001

7000
740
31 OCT 1988

FIRST ENDORSEMENT OF AAS, Compt 1st 7000 COMP and 21 Oct 88
From: Assistant Chief of Staff, Facilities, Marine Corps Base
Camp Lejeune
To: Base Maintenance Officer

SUBJECT: FINANCIAL PLANNING AND BUDGET EXECUTION

1. Forwarded for review and appropriate action. Request you respond via this office.
2. By copy herein, the Director, Medical Resources and Environmental Affairs Division is also requested to comment on this copy (2).

T. J. DALRYMPLE
by direction

COPIES
MAILED

UNITED STATES MARINE CORPS
Marine Corps Base
Camp Lejeune, North Carolina 28542-5001

7000
COMP
22 Oct 86

From: Assistant Chief of Staff, Comptroller, Marine Corps Base,
Camp Lejeune
To: Base Maintenance Officer, Marine Corps Base, Camp Lejeune
Via: Assistant Chief of Staff, Facilities, Marine Corps Base, Camp
Lejeune

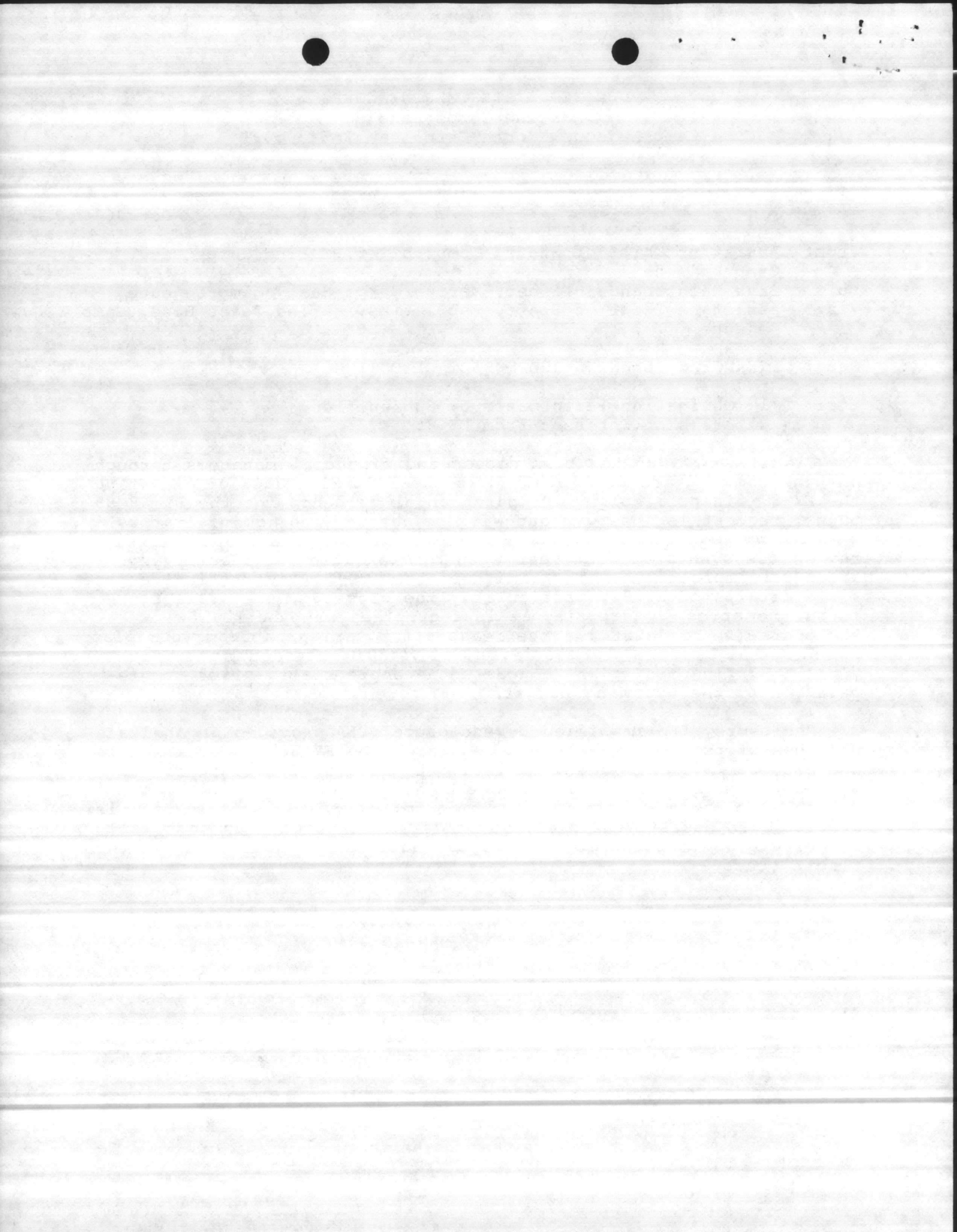
Subj: FINANCIAL PLANNING AND BUDGET EXECUTION

Encl: (1) Obligation Performance by Subfunction
(2) Areas of Interest from FY 86

1. Fiscal year 1986 has been closed and financial managers throughout the command are now involved in the initial stages of executing the FY 87 financial plan. Preparation of guidance for the FY 88/89 budget request is underway and will be out to fund administrators within the next month. At this time we have an ideal opportunity to review the events of last year with the intention of identifying areas for improvement. The timing of this review is critical as the vivid details of FY 86, particularly the closeout, are still fresh in our memories. Therefore, it is requested that you review enclosure (1) to determine the reasons for variances from your plan. Based on the results of this review it is further requested that your FY 87 financial plan be updated as appropriate, prior to preparation of the upcoming budget.

2. Enclosure (1), amplified by enclosure (2), provides an analysis of areas of particular interest regarding the FY 86 budget execution and closeout. Your comments relative to this analysis are requested by 7 November 1986 and will be used to help identify areas where financial management practices can be improved. My Budget staff is available to assist you in any way to improve procedures that will identify problem areas so that adjustments can be made early in the fiscal year.

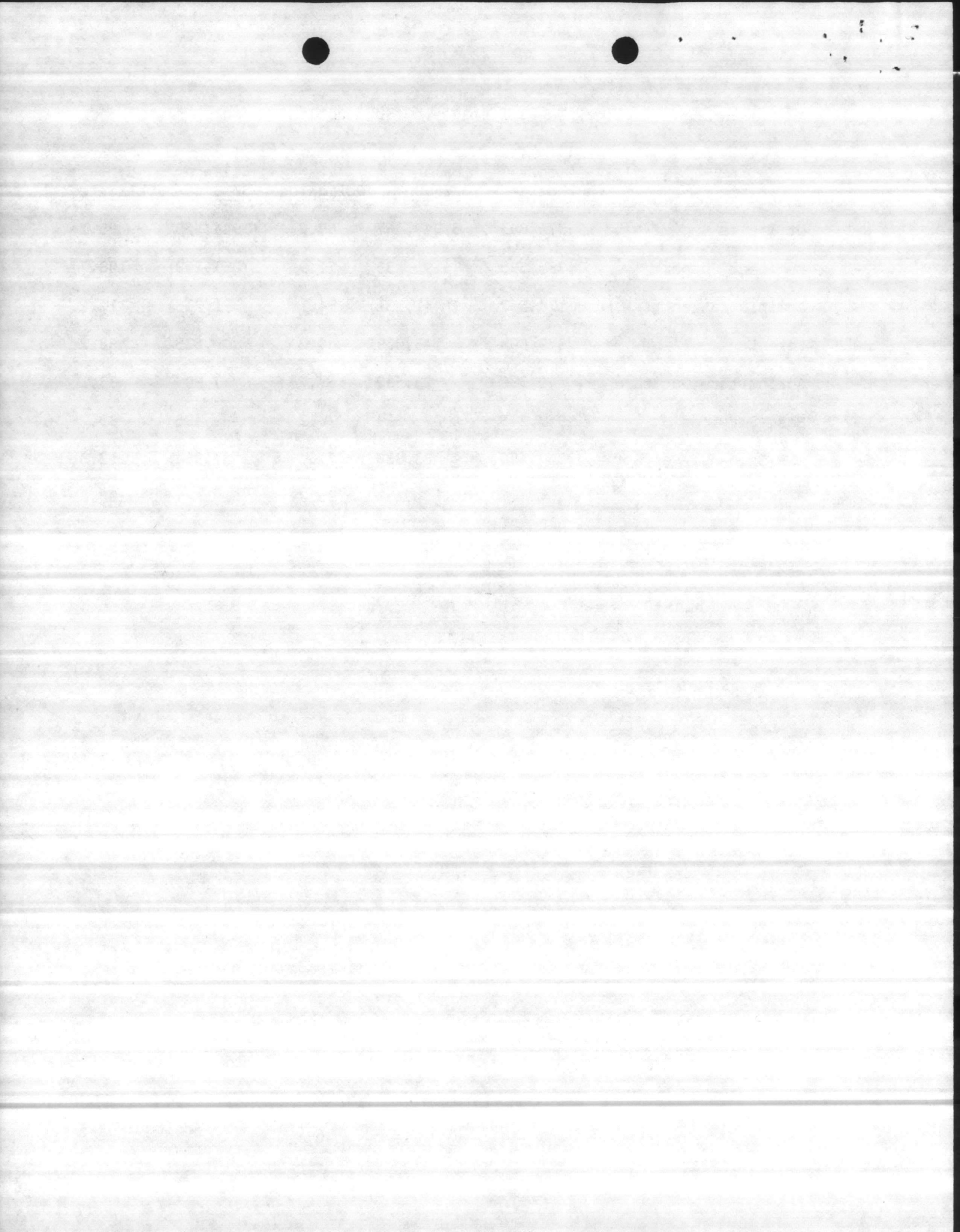
A. K. MAREADY
A. K. MAREADY



Obligation Performance by Subfunction

		<u>Amount</u> <u>Authorized</u>	<u>Balance</u> <u>30 Jun</u>	<u>%</u> <u>Obligated</u>	<u>Balance</u> <u>30 Sep</u>	<u>%</u> <u>Obligated</u>
N-1	Utilities	19,315,383	5,947,167	69.2	944,505	95.1
P-1	Engineer Support	2,885,595	791,135	71.9	(251,203)	108.7
D-1	Administration	174,537	(41,131)	154.1	(21,215)	112.2
H-2	Forestry	370,000	143,009	64.2	6,535	98.2
H-6	Agriculture Outlease	42,000	13,582	67.7	7,085	83.1
L-7	Base Services	917,275	273,684	70.2	99,485	89.2
S-1	MWR/Bach Hsg/Per Spt	367,456	83,880	71.7	(37,954)	110.3
Norm				75.0		100.0

Enclosure (1)



Areas of Interest from FY 86

1. Utilities

Problem. Budget estimates for utilities appear to have been set too high for the level of actual requirements for the fiscal year: actual electricity costs (less amounts reimbursed to the base by Family Housing and other accounts) for the year were 6 percent below budgeted amounts, and heating fuel usage was over 20 percent below the budget plan. As a result, total cost of the utility function was consistently over 5 percent below budgeted totals.

Corrective Action. Revision to the utilities plan should be effected earlier in the fiscal year in order to ensure the most efficient use of resources, whether the decision unit is in a deficient or excess funding posture. Original budget estimates should be realistic in expectations, but changes to budget plans during execution are acceptable and are an indication that care is taken in monitoring performance and adjusting to changing situations.

2. General Engineering Support

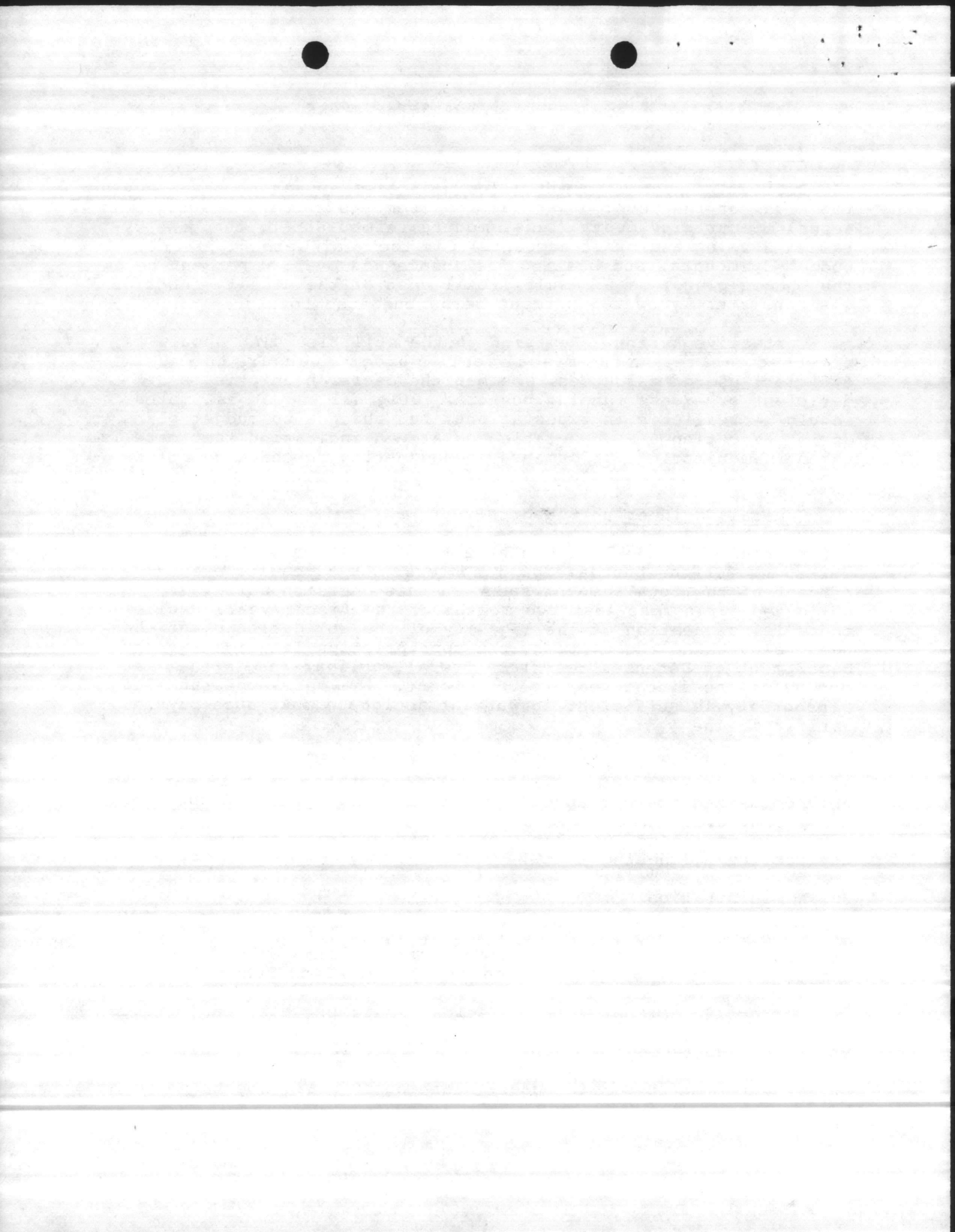
Problem. In the last month of the fiscal year, over \$200,000 was spent for the purchase of dumpsters. As a result, over 20 percent of the total amount spent in this decision unit was obligated during the last two months of the fiscal year. While there is no question of the legality of the obligation or of the need to purchase these items, the appropriation language for the Department of Defense restricts overall obligations in the last two months of the fiscal year to 20 percent. The mere appearance of impropriety is sufficient to warrant action to make such buys earlier in the year.

Corrective Action. Planned high-dollar procurements should be programmed into the budget to occur early in the fiscal year. Not only does this prevent appearance of excessive year-end spending, but it improves the chances that the items required will be correctly purchased, without placing undue strain on the contracting/purchasing units.

3. Administration

Problem. The cost of installation and maintenance of minor property and classes 3 and 4 plant property items exceeded the budget estimates, despite action taken to realign funds locally.

Corrective Action. The Logistics Department has been advised that every effort should be made to include contractor installation costs in negotiating purchases of equipment items, and to notify the Maintenance Department of requirements for in-house installation in sufficient time to permit budget planning or realignments to be made



to accommodate the additional costs. This should rectify a large portion of the problem. Also, installation costs should be screened to ensure that portions chargeable elsewhere are so identified: e.g., minor construction costs or maintenance to real property costs. Finally, realignments should be planned and executed in a manner that reflects accurate cost estimation.

✓ 4. Forestry/Agricultural Outlease

Problem. On an annual basis, funds have either been reverted to Headquarters, Marine Corps, or have been spent in the final months of the fiscal year to buy materials for maintaining roadways or other such projects. In general, the pattern of low obligation rates appears early in the year, while any action to improve the obligation picture occurs very late.

Corrective Action. Once an excess appears to be a reality in these Headquarters' reimbursable accounts, a decision should be made as to whether there are valid requirements that can be addressed with the available funds and a plan to use the dollars should be implemented. The alternative is to offer the money back to Headquarters at the earliest possible time to make the funds available for other commands.

5. Base Services

Problem. A relatively large balance of funds remained unobligated at year-end. The excess was apparently internally reallocated to other areas without formally realigning the budget plan. Excess funds seem to have been the result of service transfer credits for equipment usage that were greater than budgeted estimates.

Corrective Action. The problem appears to stem from unanticipated credits for equipment operation. As the amount of credits received was greater than the norm for most of the fiscal year, an effort to realign the budget figures to reflect the higher level of credits being posted would have provided a more accurate picture of the status of funds within this decision unit. Closer monitoring of this area would improve fund control overall.

6. Personnel Support/MWR/Unaccompanied Personnel Housing

Problem. This decision unit was consistently above the norm in percentage obligated for the second half of the fiscal year. As in the case of Administration above, actions were taken to realign to correct this over-obligation, but were inadequate to preclude over-obligation for the fiscal year.

Corrective Action. Every effort should be made to ensure that the budget plan correctly represents the needs of the command in the subject areas of support. In the event that the budget plan falls



short, local realignments - as based on actual performance in the fiscal year - that reestablish performance targets or ceilings at more reasonable levels are the best method of controlling obligations for all areas of concern for the fund administrator.



11

1

From: Director, Natural Resources and Environment
Division, Marine Corps Base, Camp Lejeune
To: Assistant Chief of Staff, Facilities,
Camp Lejeune

RUFF,
Stanley
Rt

Subj: FINANCIAL PLANNING AND BUDGET EXECUTION

Ref: ~~(a) AC/S Fac memo 7000 FAC 31 Oct 86~~
(b) AC/S Comp memo 7000 Comp 22 Oct 86 /wend

1. The problem stated in reference (b) paragraph 4, historically has been caused by several reasons.

a. Over the past several years the Forestry Section has had a large number of positions vacant for extended periods.

b. Estimation on maintenance costs for equipment and vehicles owned by the Forestry Section have been inaccurate.

c. Estimates concerning required road maintenance for timber sales is difficult because of the drastic changes that can occur in road trafficability in a short time. When roads are repaired the work is accomplished as close as possible to the contract opening date which is October. This requires forest access road maintenance money to be spent very late in the year.

d. Estimates of wildfire suppression costs are always based on the worst possible situation and thankfully this in recent years has not materialized.

2. Although the corrective action stated in reference (b), paragraph 4, would on the surface appear to be accurate, a basic premise of all natural resources work has been overlooked. All work accomplished by the Forestry Section is seasonal in nature.

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INRAD
3-11-68

Environmental Affairs

Office of the Director

Department of the Interior

Washington, D.C.

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3 Nov 86

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Division, Marine Corps Base, Camp Lejeune
To: Assistant Chief of Staff, Facilities, Marine Corps Base,
Camp Lejeune

Subj: FINANCIAL PLANNING AND BUDGET EXECUTION

Ref: ~~(a) AC/S Fac memo 7000 FAC 31 Oct 86~~
(b) AC/S Comp memo 7000 Comp 22 Oct 86 *used*

1. The problem stated in reference (b) paragraph 4, historically has been caused by several reasons.

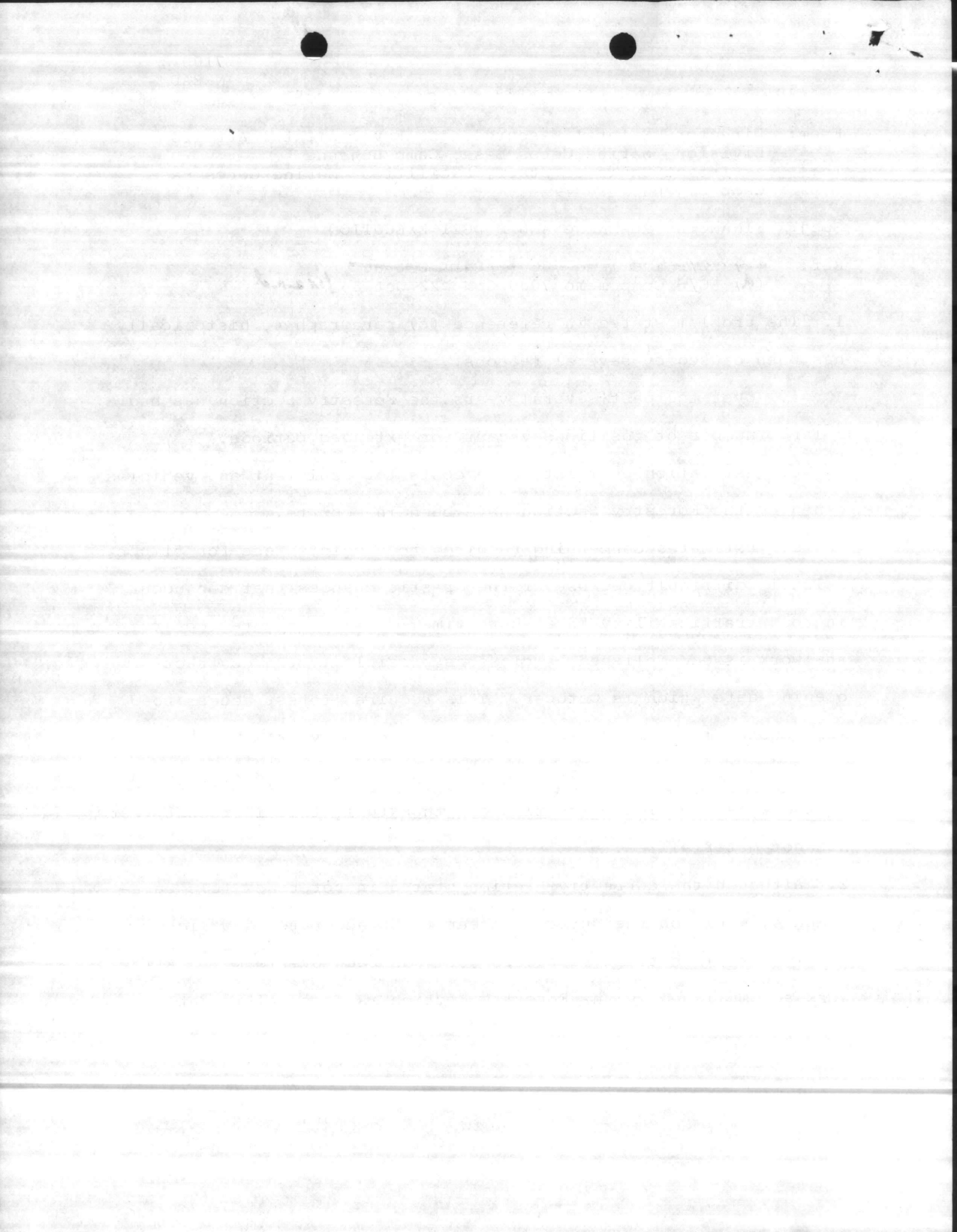
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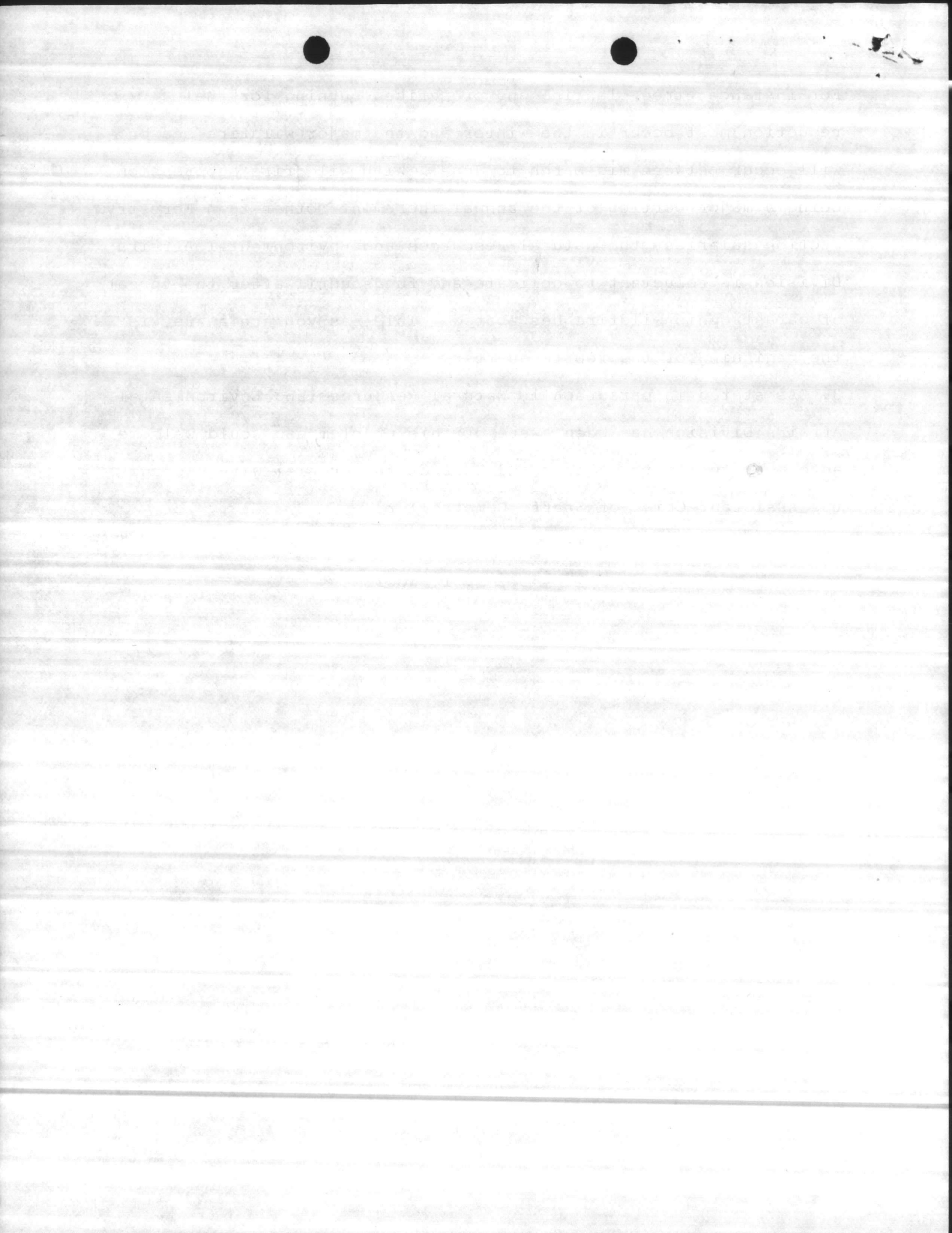
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^{3-Insert}
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J. I. WOOTEN



Julian -

4 Nov 86

A total of \$7,169 was budgeted in FY-86 from Agricultural Outlease funds for plant forest access roads for wildlife and erosion control. A total of \$5824.19 was actually expended from the total amount funded. ~~No access road planting was budgeted for FY-87 but I would like to get something included for this in FY-88 budget.~~

Charles

1952

11 Nov 52

Johnson

A total of \$11.54 was budgeted in 74-75 for
 Agricultural Extension for plant food.
 Access roads for wildlife and access
 roads. A total of \$284.19 was actually
 expended from the total amount budgeted.
 The amount was budgeted for 74-75 but I would like to get something
 budgeted for them in 75-76 budget.
 Charles

79

N-EPS-100%

W.C. C		Distb. Date-By 11/19/85 TSM	Job Order No. AA6-23-0611-23xT
Activity Accounting No. 7001	F/SFC H6	Program/Budget	Facility No. WILDLIFE
Appropriation 176 1106	Subhead 2720	Approval Document	MCB FAGG&KA
Allotment Project	CAC 9180	Requester NREAD	AC/S Fac. Proj. No.
WGC 05	Type Of Work WILDLIFE	Sketch/Plan Attached <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Reg. No. NREAD MEMO
Special Instr. 5200 DTD 10/16/85-			

For Further Information Contact:
MR. CHARLES PETERSON Phd 5003

General Job Description

PLANT FOREST ACCESS ROADS FOR EROSION CONTROL AND WILDLIFE, IN THE FA, GG AND KA AREAS OF CAMP LEJEUNE. SPECIAL MAP.

*Special
Map
H.C. Peterson
10/31/85*

NOTE: ORDER MATERIALS TO BE ON HAND BY 24 MARCH 1986, SCHEDULE WORK FOR 2ND OR 3RD QTR PER J. SELLERS. - ORDER 1985 GROWN SEEDS.

*Charles Peterson
10/31/85*

AC/S Fac. Projects:
The Authorized Funded Cost of _____ Will Not Be Exceeded Without Prior Approval Of AC/S Fac.
Starting Date: _____ Complete By: _____ Completed Date: _____

Phase No.	Work Center	Description	Summary of Estimates					
			Est. Hrs.	Work Center	Labor Hours	Labor Cost	Mat. Cost	Total Est. Cost
1	72	PREPARE FOREST ACCESS ROADS AND DISK FOR W.C. 71 TO PLANT SEEDS.	104	72	104	1735		1735
				71	160	2181	877	3058
				72	EQUIP	CHG	589	589
		Sht 2		73	VEH	CHG	483	483
2	71	HHAUL SEED TO FIELD AND PLANT SEED IN FA, GG AND KA AREAS AS PER MR. C. PETERSON.	160					
		Sht 3&4						

SPECIFIC PROJECT

For Continuation See Sheets 0 Thru 0

Prepared By: *Turner* Reviewed By: *Sho* Amount Expended: **5824.19**

Authorized By (Signature): *W. Kric* Date: **15 NOV 1985**

WATERBURY

1877-1878
MRS. F. C. C. C.

1877-1878

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MRS. F. C. C. C.

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MRS. F. C. C. C.

1877-1878

1957-58

SHEET

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100-5-10-11-12

DATE

NO.

NAME

ADDRESS

CITY

STATE

ZIP

TELEPHONE

TELETYPE

FAX

EMAIL

10/10/80

100

John Doe

123 Main St

Anytown

CA

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555-5678

555-9012

john.doe@abc.com

10/10/80

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john.doe@abc.com

MAINTENANCE COST ESTIMATE WORKSHEET
MCBCL 11011 (REV. 1-81)

DATE 10/16/85 REQ. NO. MEMO UNIT WILDLIFE BLDG. NO. MCB NATURE OF WORK PLANT AND STABILIZE FOREST ACCESS ROADS. WORK CENTER 71

AMOUNT	MATERIEL REQUIRED	SIZE	UNIT	UNIT COST	TOTAL COST	FOR SUPPLY USE ONLY
180	FERTILIZER 8-8-8 8720-00-C90-0001	50#	bg	3.04	547.20	
10	SEED, MT. BARKER SUBTERRANEAN CLOVER	50#	bg	10.00	100.00	
10	SEED, PENSACOLA BAHIA GRASS	50#	bg	11.50	115.00	
10	SEED, Common STRIATE LESPEDEZA R.E. LAMBERT SEED COMPANY Route #1 Box 492 CAMDEN, ALA 36726 Ph#(205)682-4265	50#	bg	10.50	115.00	

160	MAN HOURS @ <u>WG-6</u> PER HOUR <u>13.63</u>	TOTAL MAN DAYS <u>20</u>	TOTAL MATERIEL	<u>877.20</u>	J.O. SERIAL NO. <u>AA6-23-0611-2371</u>
	MAN HOURS @ PER HOUR		TOTAL LABOR	<u>2180.80</u>	
160	TOTAL MAN HOURS		TOTAL LABOR AND MATERIEL	<u>3058.00</u>	

REMARKS:

OTHER WORK CENTERS INVOLVED

72

SIGNATURE OF P & E

DATE

10/29/85

