



DEPARTMENT OF THE NAVY  
NAVAL TRAINING CENTER  
2701 SHERIDAN ROAD  
GREAT LAKES, ILLINOIS 60088-5001

NTCGLAKESINST 7300.3D  
N8  
NOV 26 1996

NTC GREAT LAKES (COMPLEX) INSTRUCTION 7300.3D

From: Commander, Naval Training Center, Great Lakes

Subj: MILITARY PERSONNEL SERVICES COST ACCOUNTING

Ref: (a) Financial Management Resources (NAVSO P3006)  
(b) NAVCOMPT Manual Volume 3

1. Purpose. To establish guidance for military personnel service cost reporting, including recording, costing, distribution and transmission to the official accounting reports as prescribed in references (a) and (b).

2. Cancellation. NTCGLAKESINST 7300.3C.

3. Discussion.

a. Policy. Under the precepts of the Resources Management System, financial information furnished management must accurately reflect costs of all resources consumed or applied in the performance of any particular function for a specific period. Since military labor is one of the major resources, there is a need for measuring this effort and expensing it against the proper cost center, subactivity group, function/sub-functional category and Cost Account Code (CAC). Under this premise, Naval Training Center (NTC) activities are required to expense and distribute military labor to the cost account code level.

b. Coding. The distribution to the various levels of coding is accomplished through the use of the job order system.

c. Costing. Military personnel (staff) services will be costed at standard rates set forth in paragraph 035750-4 of reference (a). These rates will be based on a 40 hour week consisting of five 8 hour days.

d. Military Duty and Absence

(1) Military duty includes time spent on military assignments such as watch, working parties, funeral detail and administrative processing.

(2) Military absence consists of time spent on leave, liberty, holiday, sick at home/quarters or hospital/dispensary, confinement of under 30 days for disciplinary reasons, unauthorized absence of under 30 days and time spent on assignments such as inspecting, parade, drill and marksmanship.

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(3) Military duty and absence of less than eight hours in one day from normally assigned work need not be recorded as absence. Costs will be charged to the usual productive job order.

(4) Military duty performed outside of normal working hours is not reported.

e. Treatment of personnel on Temporary Additional Duty (TEMADD)

(1) TEMADD from your command:

(a) If the purpose of the temporary duty is in connection with the member's primary assignment and the member performs no productive labor for the activity ordered to, this labor will be charged as productive labor to your command.

(b) If the purpose of the temporary duty is of a strictly military nature as defined in paragraph 3d above, the labor will be charged as military absence to your command.

(2) TEMADD to your command:

If a member from another activity (including Marines, Army, Air Force) sent on temporary duty to your command performs productive labor in direct support of your mission, the time/cost will be distributed as productive labor to your command.

4. Military Personnel Services Cost Distribution

a. Military personnel services cost distribution is the apportionment to the job order level at the end of the report month. This distribution will result in three totals for each productive job order:

(1) Productive (direct labor)

(2) Military Duty/Absence

(3) Military Variance (a balancing amount)

b. The method to be used to initially record the on board count and hours at the cost center/sub-cost center (CC/SCC) level is not prescribed because of differences in the number of personnel, in the geographical positioning, and in the use of dual purpose forms by some units, etc. Fiscal Officers will, however, ensure valid reporting of the on board count, the timing of arrivals and departures and the number of hours of absence.

c. Military Service Cost Distribution Worksheet, NTC 7300/25, is designed for exception reporting. Utilizing the input at the CC/SCC level, Fiscal personnel will complete the worksheet.

- (1) Column 1 - Pay Grade
- (2) Column 2 - Monthly Pay Rate. (This is a Composite Standard Military Rate (NAVCOMPNOTE 7041) updated yearly).
- (3) Column 3 - Count of number of Personnel on board the first day of the report month.
- (4) Column 4 - Total MILPERS Cost is the product of column 2 multiplied by column 3.
- (5) Column 5 - Hours of Month-Pay Days (count of number of days in month based on a five day, 40 hour work week, including Holidays) multiplied by 8 hours, multiplied by number on board in column 3. These hours are computed by pay grade.
- (6) Column 6 - Net hours of transfers. Summary of hours lost by departures and hours gained by arrivals during the month by pay grade.
- (7) Column 7 - Military Absence Hours. Record hours spent on military duty - absence as defined in paragraph 3d above.
- (8) Column 8 - Productive Time Hours. Productive time equates to time spent on normally assigned work. Compute hours by pay grade using the equation - column 5 plus or minus column 6, minus column 7, equals column 8.
- (9) Column 9 - Hourly Pay Rate. Use the hourly rate from standard military rate table.
- (10) Column 10 - Military Absence Dollars. Compute by pay grade using the equation - column 7 multiplied by column 9 equals column 10.
- (11) Column 11 - Productive Dollars. Compute by pay grade using the equation - column 8 multiplied by column 9 equals column 11.
- (12) Column 12 - Variance Dollars. This column is not computed by pay grade. Compute by job order using the formula - total column 4 minus total column 10, minus total column 11, equals total column 12.
- (13) Check of arithmetic for hours on this worksheet - column 8 plus column 7, minus column 6 equals column 5.

5. EOB Work Unit Feeder Report. EOB Work Unit Feeder Report, is used by commands for measuring work units that help provide cost of training amounts. Due date is 1200 of the first working day of the month.

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6. Cost Account Codes and Related Job Orders. Three types of Cost Account Codes (CACs) are involved:

a. Productive CACs are the codes which designate the normally assigned work. A job order must be set up within each cost center for each productive CAC within the cost center.

b. Military Absence CACs have the same first two characters as the corresponding productive CAC (except do not use the 7000 and 8000 series for military absence). The last two characters of the Absence CAC are to be XO in all cases, i.e.,       X O. One job order per cost center must be set up to receive costs for Military Absence CAC and therefore, more than one       X O, Military Absence CAC, all of the Military Absence may be grouped in the predominant CAC, with respect to military costs within each cost center and, therefore, only one job order need be set up.

c. The Military Cost Variance CAC is 1R30 in all cases. One variance job order per cost center need be established.

7. As military costs are subject to internal and external audits at any time, records will be retained for a period of three years by the Comptroller Department.

8. Report. Addresses will utilize the guidance and procedures contained herein to develop an effective military personnel services cost reporting system as prescribed in references (a) and (b).

9. Reports and Forms. Report Control Symbol (RCS) 7300-1 has been assigned to the reporting requirement in paragraph 5 and is valid for three years from the date of this instruction. Military Services Report NAVCOMPT 2182, Military Services Cost Distribution Worksheet 7300/25, Military Personnel Cost Distribution Feeder Report NTC 7300/37 are available through Navy Publishing and Printing Service Detachment Office, Great Lakes.

  
S. F. PLOWMAN  
Chief of Staff, Operations  
Acting

Distribution:  
NTCGLAKESINST 5216.5M  
List I, II (less 4, 6)

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151  
/20

13

OK  
2/3/96  
9/1/96

476  
9/1/96

8  
9/1/96

Issue: Update provided to instruction in accordance with five year review.

Discussion: Reference to CNTECHTRA Instruction and NTCGLAKES INST 7300.3b was eliminated, and instruction reference number was changed to NTCGLAKESINST 7300.3D. Instruction is required in accordance with our Military Personnel reporting requirements.

Recommendation: Approval and signature.

5215

8/6/96

Date

MEMORANDUM

From: NS  
To: NTC Directives Coordinator (Mr. Brown)

Subj: INSTRUCTION STATUS REVIEW OF NTCGLAKESINST  
7300.3C

1. The status of the above listed instruction is as follows:  
(Please check or circle status listed below):

~~REMOVED~~ THIS INSTRUCTION IS OVER 5 YEARS OLD AND MUST BE  
REVISED IN ACCORDANCE WITH THE CHIEF OF STAFF FOR  
OPERATIONS GUIDELINES.

CANCEL has served its purpose (please explain reason)

Other (explanation): \_\_\_\_\_

One small change made  
\_\_\_\_\_  
\_\_\_\_\_

RD Campbell  
Signature

RD Campbell GS13  
Name, Rank

NO 3371  
Office Symbol, Phone