



**DEPARTMENT OF THE NAVY**  
COMMANDER MILITARY SEALIFT COMMAND  
914 CHARLES MORRIS CT SE  
WASHINGTON NAVY YARD DC 20398-5540

REFER TO:

COMSCINST 7130.3F  
N8  
13 January 2004

## COMSC INSTRUCTION 7130.3F

Subj: ADMINISTRATION OF MSC NAVY AND AIR FORCE TRANSPORTATION  
WORKING CAPITAL FUND (WCF) BUDGETS

Ref: (a) COMSCINST 7130.4M  
(b) COMSCINST 7000.19A  
(c) COMSCINST 7000.18A

1. Purpose. To establish procedures and designate responsibility for the administration of the Military Sealift Command (MSC) Navy and Air Force Transportation Working Capital Fund (WCF) budgets. This instruction is a complete revision and should be read in its entirety.

2. Cancellation. COMSCINST 7130.3E.

3. Applicability. This instruction applies to all MSCHQ Fund Administrators, as defined in reference (a), Area Command Fund Administrators, and Comptroller Directorate (N8) Budget Division personnel.

### 4. Definitions

a. Budget. Denotes estimated expense planned to be incurred in a designated fiscal period. MSC executes against both the Navy WCF and Air Force Transportation WCF for Navy and U.S. Transportation Command (USTRANSCOM) missions, respectively.

b. Fund Administrator. The Program Manager/Functional Director/Special Assistant or his/her authorized representative who has administrative authority to incur expenses for designated accounts of their approved MSC budget.

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5. Policy. The budget serves as a management tool in the financial administration of MSC. It provides a means by which Commander, Military Sealift Command (COMSC) controls expenses and evaluates operational performance. Effective expense control in day-to-day operations is essential for efficient budget administration. This is accomplished by assigning the responsibility for fiscal planning and for control of applicable accounts to the organizational unit most likely to incur the expense. Fund Administrators, acting in conjunction with MSC Comptroller Fund Certifiers, are authorized to incur commitments leading to the obligation and expenditure of the funds that have been assigned to them. The duties and responsibilities of Fund Certifiers are set forth in reference (b).

6. Responsibilities

a. MSC Funds Administrators:

(1) Are responsible for the development of the initial budget estimates for the accounts that have been assigned them.

(2) Proper execution of the budget accounts provided by the Comptroller Budget Division.

(3) Shall be accountable for the proper obligation/expenditure of funds assigned to them, including performing Tri-Annual Review as required by reference (c).

(4) Shall not, under any circumstances, permit an obligation to be incurred which will result in an over expenditure of funding available.

(5) Shall obtain additional funding, when needed, from N8 prior to approving expenditure. Request to N8 will contain current status of the applicable funds and full justification for the requested increase.

(6) Shall be aware of the day-to-day operations affecting the funds under their control.

(7) Shall analyze planned program expenditures before they are incurred.

(8) Shall be able to recognize any deviation from planned operations.

(9) Shall justify all variances between actual and budgeted expenditures and revenue.

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b. Headquarters Comptroller Directorate Budget Division is responsible for:

(1) Preparing and submitting the consolidated MSC budgets for both Navy and USTRANSCOM.

(2) Distributing approved budget amounts to Fund Administrators.

(3) Entering original funding data into the MSC Financial Management System (FMS) Projects.

(4) Providing additional funding requested, as appropriate.

(5) Assisting Fund Administrators, as needed, to assure proper administration of the funds under their cognizance.

c. Area Command Comptroller Directorate Budget Office is responsible for:

(1) Further distributing budget amounts authorized to local commands.

(2) Obtaining additional funding, when needed, from N8 prior to approving expenditure. Request to N8 will contain current status of the applicable funds and full justification for the requested increase.

## 7. Procedures

a. Fund Administrators will prepare budget input and maintain records reflecting funds available for obligation, funds committed, funds obligated, and funds expensed, using the following automated tools:

(1) MSC Budget Preparation System (BPS).

(2) MSC FMS.

(3) MSC Financial Data Mart (FDM).

(4) DISCOVERER Reports and inquiries that are available.

b. Use of these tools and reports will satisfy the record keeping requirements of reference (c). Essential information available for Fund Administrators includes the following:

(1) Execution budget(s) for the year.

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(2) Obligations and expenditures for the fiscal year to date.

(3) Adjustments for differences between the amount obligated and the amount actually expended.

(4) Balance in the execution budget available to be obligated.

8. Action

a. Fund Administrators will implement the above for all areas assigned in reference (a).

b. Comptroller Directorate Budget personnel will provide budget data and assist Fund Administrators, as required.

9. Effective Date: This instruction is effective immediately.

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D. A. LOEWER  
Vice Commander

Distribution:

COMSCINST 5215.5

List I (Case A, B, C)

SNDL 41B (MSC Area Commanders)