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**GENERAL INFORMATION**  
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## CHAPTER 1

GENERAL INFORMATION

## 0101 GENERAL POLICIES

## 010101 Purpose

A. Volume 2 of the Financial Management Regulation (FMR) provides general guidance on the formulation and submission of the budget requests to the Office of the Secretary of Defense for the fall budget review and the presentation and justification of the budget requests to the Congress. This volume is established under the authority of DoD Instruction 7000.14.

B. Volume 2 of the FMR is intended as a comprehensive reference book on budget matters of the Department of Defense. Budget policy memoranda issued throughout the year will provide any necessary changes or revisions to this standing document, as well as special instructions and nonrecurring requirements unique to that year's budget cycle.

C. The provisions of Volume 2 apply to all military and civil functions of the Department of Defense including military assistance.

D. An introduction to the total Financial Management Regulation, DoD 7000.14-R can be found in Volume 1 of the Regulation.

## 010102 Organization

A. Volume 2 is organized into 19 chapters that provide specific guidance, required budget exhibits and formats along with instructions for their preparation, and automated submission requirements.

## 010103 Changes to Volume 2

A. Changes to Volume 2 will be issued biennially, prior to the fall budget review of the initial biennial budget cycle. Pen and ink changes will not be used.

B. Generally, significant changes on a page will be indicated by the paragraph or section containing a change being printed in *ITALICS*.

## 010104 Reports Control Symbol

Data requirements established by this volume are exempt from the requirement for assignment of a Report Control Symbol.

## 010105 Requests for Exceptions to OMB Circular A-11

A. Each year the Office of Management and Budget (OMB) issues Circular No. A-11 which addresses the preparation and submission of budget estimates for all Federal Agencies.

B. Federal agencies are allowed to request exceptions to the requirements of Circular A-11 by submitting in writing to OMB all required exceptions by August 1. Exceptions approved by OMB are valid only for 1 year.

C. Each year the USD(Comptroller) requests certain exceptions to OMB Circular A-11. Generally, these exceptions concern special situations that are unique to the Department of Defense.

1. Subsequent to the issuance of Circular A-11 by OMB each year, any DoD Component requiring an exception to the requirements of Circular A-11 should submit in writing the specific section for which an exception is required and provide adequate rationale to justify the exception. The memorandum addressing the requested exceptions should be submitted directly to the Office of the USD(Comptroller), Program/Budget, Plans and Systems Directorate (Room 3A862, telephone (703) 697-9171) no later than July 15 of each year.

2. If the requested exception is acceptable to the USD(Comptroller), these proposals will be consolidated and forwarded to OMB for approval. Components will be advised of any exceptions approved by OMB.

3. All DoD Components are required to comply with any requested exceptions not approved and to properly reflect the information in the budget submissions.

## 010106 Proposed Changes in Budget Structure and Appropriation Language

A. Under the provisions of OMB Circular A-11, the following types of changes must be cleared with OMB:

1. Changes in the appropriation pattern, including proposed new accounts and changes in the titles and sequence of existing accounts.
2. Changes in the methods of funding a program.
3. Changes in program or budget activity classifications for the program and financing schedules for all appropriation accounts and funds.

B. Any proposed changes on the items listed above must be submitted in a memorandum to the Office of the USD(Comptroller), that explains the proposal and the rationale for the changes. If acceptable to the USD(Comptroller), these proposals will be forwarded to OMB for approval.

C. Proposed changes in the wording of appropriation language should be submitted to the Office of the Deputy General Counsel (Fiscal) (Room 3D961, telephone (703)695-5864) as soon as possible after the passage of the current year's appropriation act. ODGC(Fiscal) will accomplish coordination with OMB.

## 010107 Budget Terminology/Definitions

A. Standard Government-wide definitions of budget terminology are provided in the Office of Management and Budget issuance's, most notably Circulars A-11 (*Section 14.1*) and A-34 (Chapter 2).

B. For the Department of Defense, some of the more common budget concepts applicable to budget formulation follow:

1. Accrual Basis of Accounting:  
A method of accounting in which revenues are recognized in the period earned and costs are recognized in the period incurred, regardless of when payment is received or made. There have been many initiatives over the years to convert the

Federal Budget to an accrual accounting basis. Although the budget is on a cash basis, DoD accounting is on the accrual basis.

2. Advance Procurement:  
Authority provided in an appropriations act to obligate and disburse during a fiscal year before that in which the related end item is procured. The funds are added to the budget authority for the fiscal year and deducted from the budget authority of the succeeding fiscal year. Used in major acquisition programs for advance procurement of components whose long-lead-time require purchase early in order to reduce the overall procurement lead-time of the major end item. Advance procurement of long lead components is an exception to the DoD "full funding" policy and must be part of the President's budget request.

3. Appeal: A request for reconsideration of an action taken to adjust, reduce, or delete funding for an item during the congressional review of the defense budget (authorization and appropriation). This process is discussed in Section 010406.

4. Apportionment: A distribution by the Office of Management and Budget of amounts available for obligation in appropriation or fund accounts of the Executive Branch. The distribution makes amounts available on the basis of specified time periods, programs, activities, projects, objects, or combinations thereof. The apportionment system is intended to achieve an effective and orderly use of funds. The amounts so apportioned limit the obligations that may be incurred.

5. Appropriations: A provision of legal authority by an act of the Congress that permits Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. An appropriation usually follows enactment of authorizing legislation. An appropriation act is the most common means of providing budget authority (see Budget Authority). Appropriations do not represent cash actually set aside in the Treasury for purposes specified in the appropriation act; they represent limitations of amounts which agencies may obligate during the time period specified in the respective appropriation acts.

6. Authorization (Authorizing Legislation): Basic substantive legislation enacted by the Congress which sets up or continues the legal operation of a Federal program or agency either indefinitely or for a specific period of time or sanctions a particular type of obligation or expenditure within a program. Such legislation is normally a prerequisite for subsequent appropriations or other kinds of budget authority to be contained in appropriation acts. It may limit the amount of budget authority to be provided subsequently or may authorize the appropriation of "such sums as may be necessary."

7. Biennial Budget: The FY1986 Department of Defense Authorization Act required the submission of two-year budgets for the Department of Defense and related agencies beginning with FY 1988/FY 1989. The Department has fully institutionalized a biennial cycle for the Planning, Programming, and Budgeting System (PPBS), including the Defense Guidance (DG), the Program Objective Memorandum (POM), Volume 2 of the Financial Management Regulation (FMR) and budget formulation memoranda. A biennial budget, as currently structured, represents program budget estimates for a two-year period in which fiscal year requirements remain separate and distinct.

8. Budget Activity: Categories within each appropriation and fund account which identify the purposes, projects, or types of activities financed by the appropriation or fund.

9. Budget Amendment: A formal request submitted to the Congress by the President, after his formal budget transmittal but prior to completion of appropriation action by the Congress, that revises previous requests, such as the amount of budget authority.

10. Budget Authority: The authority becoming available during the year to enter into obligations that result in immediate or future outlays of Government funds.

11. Budget Deficit: The amount by which the Government's budget outlays exceed its budget receipts for any given period. Deficits are financed primarily by Treasury borrowing from the public.

12. Budget Receipts: Amounts received by the Federal Government from the public that arise from the exercise of governmental or sovereign power (primarily tax revenues, but also receipts from premiums of compulsory social insurance programs, court fines, license fees, etc.); premiums from voluntary participants in Federal social insurance programs; and gifts and contributions. Excluded from budget receipts are collections resulting from business-type transactions and payments between government accounts as a result of intragovernmental transactions.

13. Closed (Canceled) Accounts: An appropriation that is no longer available for the adjustment or payment of obligations. Appropriations are closed (canceled) after being in the expired status for five years. Once these appropriations are closed (canceled), no payments or adjustments maybe made. (See Expired Appropriation.)

14. Concurrent Resolution: A resolution passed by both Houses of Congress, but not requiring the signature of the President, setting forth, reaffirming, or revising the congressional budget for the United States Government for a fiscal year. A concurrent resolution on the budget, due by April 15, must be adopted before legislation providing new budget authority, new spending authority, new credit authority or changes in revenues or the public debt limit is considered. Other concurrent resolutions for a fiscal year may be adopted at any time following the first required concurrent resolution for that fiscal year.

15. Constant Dollars: A dollar value adjusted for changes in prices. Constant dollar series are derived by dividing current dollar estimates by appropriate price indices, a process generally known as deflating. The result is a time series as it would presumably exist if prices were the same throughout as in the base year -in other words, as if the dollar had constant purchasing power. Any changes in such a series would reflect only changes in the real (physical) volume of output. Constant dollar figures are commonly used for gross national product and its components.

16. Continuing Resolution: Legislation enacted by the Congress to provide

budget authority for specific ongoing activities in cases where the regular fiscal year appropriation for such activities has not been enacted by the beginning of the fiscal year. The continuing resolution usually specifies a maximum rate at which the agency may incur obligations, based on the rate of the prior year, the President’s budget request, or an appropriation bill passed by either or both Houses of the Congress.

17. Controllability: The ability under existing law to control budget authority or outlays during a given fiscal year. “Relatively uncontrollable” usually refers to spending that cannot be increased or decreased without changes in existing substantive law. At the Federal budget level, the largest part of such spending is the result of open-ended programs and fixed costs, such as social security and veterans’ benefits. For defense, controllability is limited by the payments due under obligations incurred during prior years.

18. Current Services Estimates: Estimated budget authority and outlays for the upcoming fiscal year based on continuation of existing levels of service, i.e., assuming that all programs and activities will be carried on at the same level as in the fiscal year in progress and without policy changes in such programs and activities. These estimates of budget authority and outlays, accompanied by the underlying economic and programmatic assumptions upon which they are based (such as the rate of inflation, the rate of real economic growth, pay increases, etc.), are required to be transmitted by the President to the Congress.

19. Deferral of Budget Authority: Any action or inaction by any officer or employee of the United States that withholds, delays, or effectively precludes the obligation or expenditure of budgetary resources, including the establishment of reserves under the Antideficiency Act, as amended by the Impoundment and Control Act. Section 1013 of the Impoundment Control Act of 1974 requires a special message from the President to the Congress reporting a proposed deferral of budget authority. Deferrals may not extend beyond the end of the fiscal year in which the message reporting the deferral is transmitted and may be overturned by the passage of an impoundment resolution by either House of Congress.

20. Disbursements: In budgetary usage, gross disbursements represent the amount of checks issued, cash, or other payments made, less refunds received. Net disbursements represent gross disbursements less income collected and credited to the appropriation or fund account, such as amounts received for goods and services provided.

21. Expenditures/ Disbursements: A term generally used interchangeably with outlays.

22. Expired Appropriation: An appropriation whose period of availability for incurring new obligations has expired but the appropriation is not closed (canceled). During this period, the appropriation is available for adjustment to, or payment of, existing obligations. Appropriations remain in an expired status for five years as shown in the table below. At the end of the five-year expiration period, the appropriation is closed (canceled) and is no longer available for the payment of unliquidated obligations. (See Closed (Canceled) Accounts.)

Life Cycle of Appropriations:

Approp	New Obligations Unexpired	Years For	
		Obligation Adjust. & Disburse. Expired	Closed End of Year Canceled
MilPers	1	2-6	6
O&M.	1	2-6	6
RPM,D	2	3-7	7
RDT&E	2	3-7	7
Proc.	3	4-8	8
SCN	5	6-10	10
Mil. Con.	5	6-10	10

23. Federal Debt: Federal debt consists of public debt and agency debt. Public debt is that portion of the Federal debt incurred when the Treasury Department or Federal Financing Bank (FFB) borrows funds directly from the public or another fund or account. Agency debt is that portion of the Federal debt incurred when a Federal agency authorized by law, other than Treasury or the Federal Financing Bank, borrows funds directly from the public or another fund or account.

24. Fiscal Year: Any yearly accounting period without regard to its relationship to a calendar year. The fiscal year for the Federal Government begins on October 1 and ends on September 30. The fiscal year is designated by the calendar year in which it ends. Fiscal years are further designated as follows:

**Past Year-1**: Also referred to as Prior Year-1, the fiscal year immediately preceding the past year.

**Past Year (PY)**: Also referred to as Prior Year, the fiscal year immediately preceding the current year; the last completed fiscal year.

**Current Year (CY)**: The fiscal year in progress. Immediately precedes the budget year.

**Budget Year (BY)**: *The next fiscal year for which estimates are submitted if not a biennial budget.*

**Budget Year 1 (BY1)**: *In a biennial budget submission (Department of Defense), the first fiscal year of a two-year period for which the budget is being considered.*

**Budget Year 2 (BY2)**: *In a biennial budget submission (Department of Defense), the second fiscal year of a two-year period for which the budget is being considered*

**Budget Year(s)+1 (BY(s)+1)**: *The fiscal year immediately following the budget year(s). This format continues through Budget Year +5 (BY+5), the fifth fiscal year following the budget year(s).*

25. Full Funding Policy: The practice of funding the total cost of major procurement and construction projects in the fiscal year in which they will be initiated. See Section 010202 for further information.

26. Full-time Equivalent (FTE). *Reflects the total number of regular straight-time hours (i.e., not including overtime or holiday hours) worked by employees divided by the number of compensable hours applicable to each fiscal year. Annual leave, sick leave and compensatory time of and other approved leave categories are considered to be "hours worked" for purposes of defining full-time equivalent employment.*

27. Future Years Defense Program (FYDP): The Future Years Defense Program is the program and financial plan for the Department of Defense as approved by the Secretary of Defense. The FYDP arrays cost data and force structure over a six-year period (force structure for an additional 3 years), portraying this data by major force program for internal DoD review and by appropriation for congressional review.

28. Impoundment: Any action or inaction by an officer or employee of the United States that precludes the obligation or expenditure of budget authority provided by the Congress,

29. Impoundment Resolution: A resolution of the House of Representatives or the Senate disapproving a deferral of budget authority set forth in a special message ordinarily transmitted by the President under section 1013 of the Impoundment Control Act of 1974. Passage of an impoundment resolution by either House of Congress has the effect of overturning the deferral and requires that such budget authority be made available for obligation.

30. Incremental Funding: The phasing of total funding of programs or projects over two or more fiscal years based upon levels and timing of obligational requirements for the funds. Differs from full funding concept where total funds for an end item, program or project are provided in the fiscal year of program or project initiation, regardless of the obligational requirement for the funds.

31. Multiyear Procurement: Procurement of a particular end item or system under a multiyear contract approved by specific provision of law. For the Department of Defense, multiyear procurement contracting of military hardware or systems must be specifically, and individually, approved by the Congress.

32. Object Classification: A uniform classification identifying the transactions of the Federal Government by the nature of the goods or services purchased without regard to the agency involved or the purpose of the programs for which they are used.

33. Obligations: Amounts of orders placed, contracts awarded, services received, or similar transactions made by Federal

agencies during a given period, which will require outlays during the same or some future period.

34. Outlays: The amount of checks issued or other payments made (including advances to others), net of refunds and reimbursements. Outlays are net of amounts that are adjustments to obligational authority. The terms “expenditure” and “net disbursement” are frequently used interchangeably with the term “outlay”. Gross outlays are disbursements and net outlays are disbursements (net of refunds) minus reimbursements collected.

35. President’s Budget: The budget for a particular fiscal year transmitted to the Congress by the President in accordance with the Budget and Accounting Act of 1921, as amended. Some elements of the budget, such as the estimates for the legislative branch and the judiciary, are required to be included without review by the Office of Management and Budget or approval by the President.

36. Program Budget Decision (PBD): A budget decision document issued during the joint review of Service budget submissions by analysts of the Office of the Secretary of Defense (OSD) and the Office of Management and Budget (OMB). PBDs reflect the decisions of the Secretary of Defense as to appropriate program and funding to be included in the annual defense budget request which, in turn, is included in the President’s Budget.

37. Program Decision Memorandum (PDM): A document containing the decisions by the Secretary of Defense on the program and resource levels identified in the Program Objectives Memorandum.

38. Program Objectives Memorandum (POM): The final product of the programming process within the Department of Defense, the Program Objectives Memorandum (POM) displays the resource allocation decisions of the Military Departments in response to and in accordance with Defense Guidance.

39. Program Year: The fiscal year in which authorization was provided and in which funds were appropriated for a particular program, regardless of the fiscal year in which funds for that program might be obligated.

40. Reapportionment: A revision by the Office of Management and Budget of a previous apportionment of budgetary resources for an appropriation or fund account. A revision would ordinarily cover the same period, project, or activity covered in the original apportionment.

41. Reappropriation: Congressional action to restore the obligational availability, whether for the same or different purposes, of all or part of the unobligated portion of budget authority that has expired or would otherwise expire in an annual or multi-year account. Obligational authority in a current account may also be extended by a subsequent appropriation act.

42. Reconciliation Process: A process used by the Congress to reconcile amounts determined by tax, spending, and debt legislation for a given fiscal year with the ceilings enacted in the second and required ‘concurrent resolution on the budget for that year. Section 310 of the Congressional Budget and Impoundment Control Act of 1974 provides that the second required concurrent resolution on the budget, which sets binding totals for the budget, may direct committees to determine and recommend changes to laws, bills, and resolutions, as required to conform with the binding totals for budget authority, revenues, and the public debt.

43. Recovery of Prior Year Obligations: Amounts made available in no year and unexpired multi-year accounts through downward adjustment of prior year obligations.

44. Reimbursements: Sums received by the Government for commodities sold or services furnished either to the public or to another Government account that are authorized by law to be credited directly to specific appropriation and fund accounts. These amounts are deducted from the total obligations incurred (and outlays) in determining net obligations (and outlays) for such accounts.

45. Reprogramming: Utilization of funds in an appropriation account for purposes other than those contemplated at the time of appropriation. Reprogramming is generally accomplished pursuant to consultation with and approval by appropriate congressional

committees. Instructions will be contained in Volume 3 of this regulation.

46. Rescission: The consequence of enacted legislation which cancels budgetary resources previously provided by the Congress prior to the time when the authority would otherwise lapse. Section 1012 of the Impoundment Control Act of 1974 requires a special message from the President to the Congress reporting any proposed rescission of budgetary resources. These proposals may be accepted in whole or in part through the passage of a rescission bill by both Houses of the Congress.

47. Rescission Bill: A bill or joint resolution that provides for cancellation, in whole or in part, of budgetary resources previously granted by the Congress. Under Section 1012 of the Impoundment Control Act of 1974, unless Congress approves a rescission bill within 45 days of continuous session after receipt of the proposal, the budgetary resources must be made available for obligation.

48. Revolving Fund: A fund established to finance a cycle of operations through amounts received by the fund. Within the Department of Defense, such funds include the Defense Business Operations Fund, as well as other working capital funds.

49. Sequestration: The reduction or cancellation of new budget authority; unobligated balances, new loan guarantee commitments or limitations; new direct loan obligations, commitments, or limitations; spending authority; and obligation limitations. OMB Circular A-11, section 14.2(e) provides additional guidance on sequestration rules of the Budget Enforcement Act of 1990 (BEA).

50. Supplemental Appropriation: An act appropriating funds in addition to those in an annual appropriation act. Supplemental appropriations provide additional budget authority beyond original estimates for programs or activities (including new programs authorized after the date of the original appropriation act) for which the need for funds is too urgent to be postponed until enactment of the next regular appropriation act.

51. Total Obligational Authority (TOA) Availability: The sum of (1) all budget authority granted (or requested) from the Congress in a given year, (2) amounts authorized to be credited to a specific fund, and (3) unobligated balances of budget authority from previous years which remain available for obligation. In practice, this term is used primarily in discussing the Department of Defense budget, and most often refers to TOA as "program" which equates to only (1) and (2) above.

52. Transfer Authority: Authority provided by the Congress to transfer budget authority from one appropriation or fund account to another.

## 010108 Security Classifications

### A. General

1. Instructions concerning premature disclosure of budget information prior to presentation to the Congress are contained in OMB Circular A-11.

2. Instructions concerning security classification of the budget estimates submissions to OSD are contained in Section 010305.

3. Instructions concerning security classification of congressional justification material are contained in Section 010401.

B. Classification of Procurement Exhibit P-1 line items, RDT&E Exhibit R-1 line items, and the Construction Programs (C-1):

1. Procurement Exhibit P-1 line items: P-1 line items will be unclassified to the maximum extent possible. Classify only those line items for which the program's Security Classification Guide so dictates and when conditions in paragraph C.1. (below) apply.

2. RDT&E Exhibit R-1 line items: R-1 line items will be unclassified to the maximum extent possible. Classify only those line items for which the program's Security Classification Guide so dictates and when conditions in paragraph C.1. (below) apply.

3. The Construction Programs (C-1) is designed to be an unclassified document. See Section 010504 for instructions.

C. Security Classification of National Foreign Intelligence Program (NFIP) Budget Resource Information:

1. Unless other specific NFIP program guidance in effect requires a higher classification

a. Information which, standing alone or in aggregate, reveals any Program Element total of the funding or manpower requirements of any program in the NFIP will be classified SECRET.

b. Information which permits the disclosure of any Program Element total of the funding or manpower requirements of any program in the NFIP, for example, through a subtractive process, will be classified SECRET.

c. Information which, standing alone or in aggregate, reveals overall DoD Component funding or manpower levels of the NFIP or its programs will be classified SECRET.

d. Whenever NFIP funding and manpower resource detail is combined with other unclassified programs in such a way as to effectively mask the NFIP resource Program Element total, such combined resource Program Element total may be treated as unclassified.

2. Documents containing NFIP resource detail that is classified on the basis of this guidance shall be marked, for example:

CLASSIFIED BY DCI memo on 22 Dec 96  
DECLASSIFY ON OADR

3. The above guidance applies only to the program and budget preparatory process.

4. Requests for clarification of the foregoing classification guidance should be forwarded to ASD(C<sup>3</sup>I), Director of Information Security. Questions of application will be coordinated with the Intelligence Community

Management Staff and responses will be disseminated to all interested DoD components.

5. *Classified justification material must use the appropriate classified cover sheet for all copies.*

## 0102 FUNDING POLICIES

## 010201 Criteria for Determining Expense and Investment Costs

A. Appropriation or fund accounts form the structure for the President's budget request and are the basis for congressional action. The appropriations are further organized into budget titles of appropriations with programs, projects or activities of similar purposes. To support management of the Department of Defense's programs, projects or activities, resource requirements should be organized and categorized consistently within the appropriation and budget title structure. The following sections provide guidance for categorizing resource requirements into the various appropriations.

B. Basic Distinctions Between Expense and Investment Costs. The following guidance is provided to determine whether a cost is either an expense or an investment. All costs are classified as either an expense or an investment.

1. Expenses are the costs incurred to operate and maintain the organization, such as personal services, supplies and utilities.

2. Investments are the costs that result in the acquisition of, or an addition to, end items. These costs benefit future periods and generally are of a long-term character such as real property and personal property.

The criteria for cost definitions consider the intrinsic or innate qualities of the item such as durability in the case of an investment cost or consumability in the case of an operating cost and the conditional circumstances under which an item is used or the way it is managed. In all cases where the definitions appear to conflict, the conditional circumstances will prevail.

C. Policy for Expense and Investment Costs.

1. DoD policy requires cost definition criteria that can be used in determining the content of the programs and activities that comprise the Defense budget. The primary reasons for these distinctions are to allow for more informed resource allocation decisions and to

establish criteria for determining which costs are appropriate to the various defense appropriations.

2. The cost definition criteria contained in this policy are only applicable to the determination of the appropriation to be used for budgeting and execution. Cost definitions for accounting purposes are contained in Volume I of this regulation.

3. Costs budgeted in the Operation and Maintenance (O&M) and Military Personnel appropriations are considered expenses. Costs budgeted in the Procurement and Military Construction appropriations are considered investments. Costs budgeted in the Research, Development, Test and Evaluation (RDT&E), Base Realignment and Closure (BRAC), and Family Housing appropriations include both expenses and investments. Definitions for costs within the Defense Business Operations Fund are provided in Chapter 9 and Section 010212.

4. Items procured from the Defense Business Operations Fund will be treated as expenses in all cases except when intended for use in weapon system outfitting, government furnished material (GFM) on new procurement contracts, or for installation as part of a weapon system modification, major reactivation or service life extension.

D. Procedures for Determining Expenses Versus Investments. The following criteria will be used to distinguish those types of costs to be classified as expenses from those to be classified as investments for budgeting purposes:

1. Expenses. Expenses are costs of resources consumed in operating and maintaining the Department of Defense. When costs generally considered as expenses are included in the production or construction of an investment item, they shall be classified as investment costs. Military personnel costs are an exception to this rule. The following guidelines shall be used to determine expense costs:

- Labor of civilian, military, or contractor personnel.
- Rental charges for equipment and facilities.

- Food, clothing, and fuel.
- Supplies and materials designated for supply management of the Defense Business Operations Fund.
- Maintenance, repair, overhaul, and rework of equipment, with the exception of investment funded parts.
- Assemblies, spares and repair parts, and other items of equipment that are not designated for centralized item management and asset control and which have a system unit cost less than the currently approved dollar threshold of \$25,000 for FY 1994 (Section 8092 of the FY 1994 DoD Appropriations Act), \$50,000 for FY 1995 (Section 8076 of the FY 1995 DoD Appropriations Act) and \$100,000 for FY 1996 (Section 8065 of the FY 1996 DoD Appropriations Act) for expense and investment determinations. *Beginning in FY 1997, subject to congressional approval, there is no dollar threshold.* This criterion is applied on the basis of the unit cost of a complete system rather than on individual items of equipment or components that, when aggregated, become a system. The concept of a system must be considered in evaluating the procurement of an individual end item. A system shall be considered to exist if a number of components are part of and function within the context of a whole to satisfy a documented requirement; in this case, system unit cost applies to the aggregate cost of all equipment items being acquired as a new system.
- Real property maintenance, including facility maintenance and repair and Operation and Maintenance funded minor construction projects,
  2. Investments. Investments are acquisition costs of capital assets of the Department of Defense such as real property and equipment. The following criteria shall be used to determine those costs to be classified as investments:
    - All items of equipment, including assemblies, ammunition and explosives, modification kits, spares and repair parts not managed by the Defense Business Operations Fund, that are subject to centralized item management and asset control to satisfy Servicewide, Defense Agency, Defense Field Activity requirements.
    - All equipment items that are not subject to centralized item management and asset control and that have a system unit cost equal to or greater than the currently approved expense and investment dollar threshold of \$25,000 for FY 1994 (Section 8092 of the FY 1994 DoD Appropriations Act), \$50,000 for FY 1995 (Section 8076 of the FY 1995 DoD Appropriations Act) and \$100,000 for FY 1996 (Section 8065 of the FY 1996 DoD Appropriations Act). *Beginning in FY 1997, subject to congressional approval, there is no dollar threshold.* The validated requirement may not be fragmented or acquired in a piecemeal fashion in order to circumvent the expense and investment criterion's policy.
    - Construction, including the cost of land and rights therein (other than leasehold). Construction includes real property equipment installed and made an integral part of such facilities, related site preparation, and other land improvements. (See paragraph F below for special guidance concerning real property facilities.)
    - The costs of kits, assemblies, equipment, and material for modernization programs, ship conversions, major reactivation, major remanufacture programs, major service life extension programs, and the labor associated with incorporating these efforts into or as part of the end item is considered investments. All items included in the modification kit are considered investment even though some of the individual items may otherwise be considered as an expense. The cost of labor, incidental material and items required by the installing activity for the installation of modification kits and assemblies is an investment.
    - Supply management items of the Defense Business Operations Fund designated for weapon system outfitting, government-furnished material on new procurement contracts, or for installation as part of a weapon system modification or modernization, major reactivation or service life extension.
    - Also considered as investments are support elements such as data, factory training, support equipment and interim contractor support (ICS), which are required to support the procurement of a new weapon system, modification, overhaul, etc.

3. Conditional Cases. The following are conditional cases that take precedence over the criteria contained in paragraphs 1 and 2 above:

- Initial outfitting of an end item of investment equipment, such as a ship or aircraft, with the furnishings, fixtures, and equipment necessary to make it complete and ready to operate is a part of the initial investment cost. Material procured through the Defense Business Operations Fund for initial outfitting will be financed by procurement appropriations when drawn from the supply system. This concept includes changes to the allowance lists of ships, vehicles, and other equipment. Changes to allowance lists will be budgeted as investment costs.
- Initial outfitting of a facility construction project financed by a Military Construction appropriation is financed as either expense or investment based on the general criteria. Collateral equipment and furnishings are not considered construction costs since these items are movable and are not installed as an integral part of the facility.
- When family housing is initially outfitted with kitchen equipment to include refrigerator, shades, carpeting, etc., these items are considered part of the construction costs.
- Construction program costs, associated with construction management in general, as distinguished from supervision of specific construction projects, are expenses. Costs incident to the acquisition (i.e., design, direct engineering, technical specifications) and construction of a specific project are investments. The cost of administering the real property maintenance program is an expense at all levels.
- Costs of minor construction projects, not financed by Military Construction appropriations, meeting the current criterion for funding from appropriations available for operation and maintenance are considered expenses. However, this definition does not abrogate the prohibition against the planned acquisition of, or improvements to, a real property facility through a series of minor construction projects (i.e., incremental construction).

- The cost of civilian personnel compensation and other direct expenses (i.e., travel, office equipment leasing, maintenance, printing and reproduction) incurred in support of procurement and/or production programs by departmental headquarters staff, contracting offices, contract audit offices, system project offices, and acquisition managers are expenses. Procurement and/or production direct support costs such as production testing, quality assurance, production engineering, and equipment assembly, whether performed under contract or by in-house personnel funded on a reimbursable basis are investments.
- When investment equipment is to be installed in a real property facility, the costs of both the equipment and its installation are considered investments.

E. Special Guidance Concerning General Purpose Communications and ADPE Procurement.

The following is guidance to apply the expense and investment criteria to general purpose communications and automatic data processing equipment procurement.

1. New Equipment and System Procurement. The aggregate cost of new equipment and systems, including peripherals and system unique software, procured to address a validated requirement as stated in an approved requirement document will be used to determine whether it should be treated as an expense or investment cost. The determination of expense or investment cost will be applied on the basis of each system in the requirements document, if the document includes more than one system.

2. Additional or Replacement Equipment and System Procurement. When new requirements necessitate adding, replacing or modifying equipment or software that is a component of, or supports the functioning of an existing system, only the additional equipment and software procurement costs will be used to determine whether it should be treated as an expense or investment cost. Upgrades to an existing system involving multiple equipment component and software changes that are

combined to address validated system deficiencies or to improve system performance will be treated as new equipment or system procurement in determining the applicability of the expense and investment criteria.

3. Requirements Determinations.

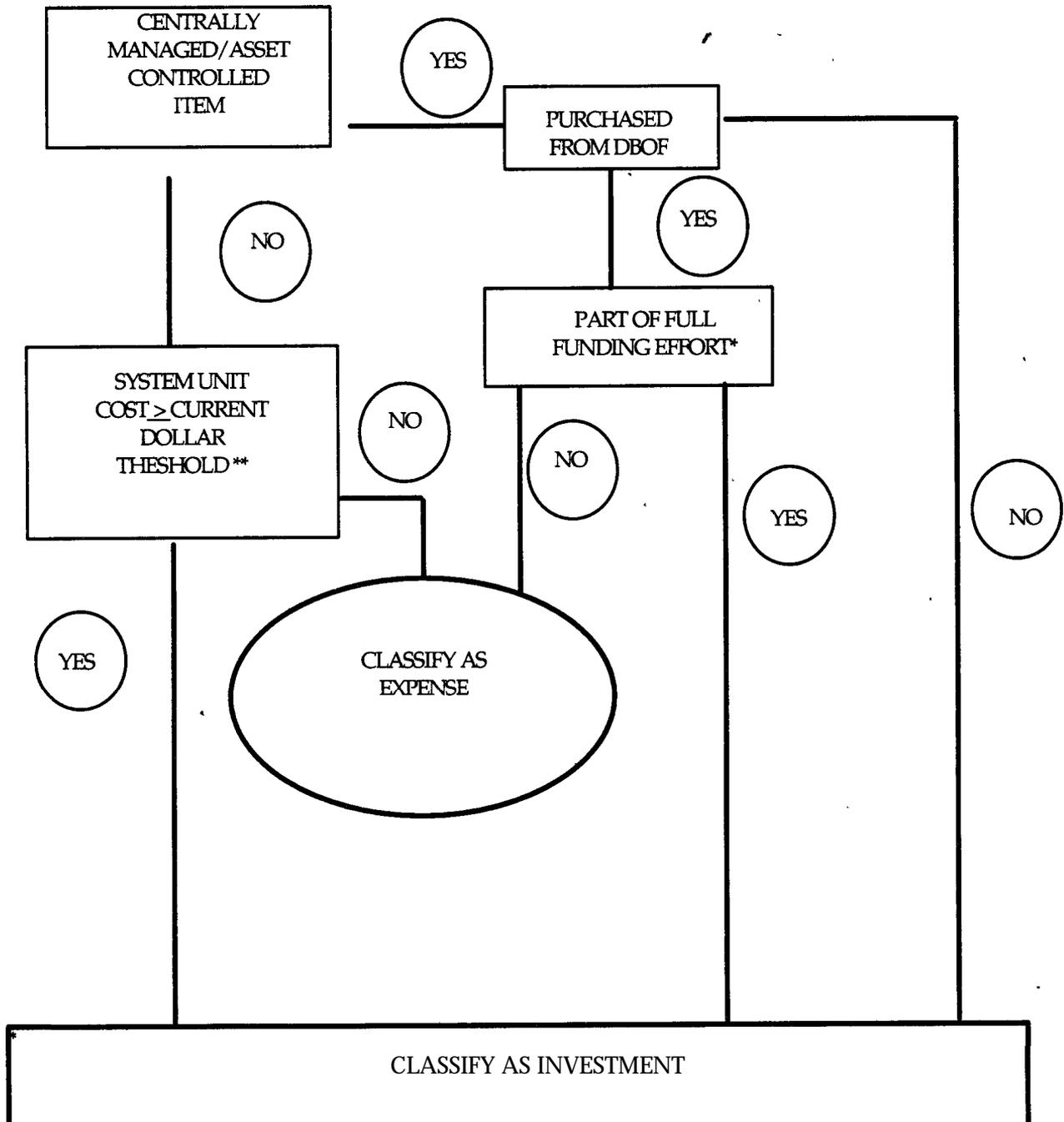
The validated requirement for, or upgrade to, a communications or automatic data processing system may not be fragmented or acquired in a piecemeal fashion in order to circumvent the expense and investment criteria policy.

F. Special Guidance Concerning Real Property Facilities

1. Construction includes real property equipment (often called installed equipment) which is affixed and built into a facility as an integral part of a facility. The cost of this equipment and its installation is part of the construction cost.

2. Items of equipment that are movable in nature and not affixed as an integral part of a facility are not normally considered construction costs, except for initial outfitting of family housing, as detailed in Paragraph 3.c. above. This equipment includes all types of production, processing, technical, ADPE, communications, training, servicing and RDT&E equipment. The cost of this equipment is an expense or an investment according to the policy criteria above. In addition, modifications to an existing facility required to support the installation of movable equipment, such as the installation of false floors or platforms, prefabricated clean rooms, or utilities, will be considered an integral part of the equipment costs and, as such, either expense or investment, as long as the modifications do not include structural changes to the building. If the modifications include structural changes, they will be considered investment costs and budgeted as construction.

## INVESTMENT COST DECISION



\* When intended for use in weapon system outfitting government furnished material on new procumbent contracts or for installation as part of a weapon as part of a weapon system modification, major deactivation of service life extension.

\*\* The threshold is \$25,000 for FY 1994 Section 8092 of the FY 1994 DoD Appropriations Act), \$50,000 for FY 1995 (Section 8076 of the FY 1995 DoD Appropriations Act), and \$100,000 for FY 1996 (Section 8065 of the FY 1996 DoD Appropriations Act). Beginning in FY 1997, subject to congressional approval, there is no dollar threshold.

## 010202 Full Funding of Procurement Programs

A. Policy for Full Funding.

It is the policy of the Department of Defense to fully fund procurements that are covered within the procurement title of the annual DoD Appropriations Act. There are 2 basic policies concerning full funding.

1. The first is to provide funds at the outset for the total estimated cost of a given program so that the Congress and the public can be fully aware of the dimensions and cost when the program is first presented in the budget.

2. *The second is to provide funding each fiscal year to procure a complete, usable end item. In other words, an end item budgeted in a fiscal year cannot depend upon a future year's funding to complete the procurement. However, efficient production of major defense systems has necessitated two general exceptions to this policy--advance procurement for long lead-time items and advance economical order quantity (EOQ) procurement. EOQ is normally associated with multiyear procurements but can be requested for annualized procurements on an exception basis for unusual circumstances. Both efforts must be identified in an Exhibit P-10, Advance Procurement, when the Budget Estimates Submission is submitted to OSD and when President's budget request is submitted to Congress.*

B. Procedures for Full Funding

1. Cost Estimates. Full funding applies to an initial estimate and can exist only at a point in time because estimates change. However, the Future Years Defense Program (FYDP) shall be a consistently reliable foundation for stating the total cost of acquiring defense systems. Thus, the FYDP shall reflect a DoD Component's best estimate of the end cost of a program. The estimate should reflect the most likely cost of a procurement. Program estimates shall be kept current and fully financed through the Planning, Programming, and Budgeting System (PPBS) process and established reprogramming procedures.

2. Time-Phased Procurement. Within defense system acquisition programs, nonrecurring costs and costs of certain production items related to, but not integral to, the end item of equipment are considered part of the overall acquisition cost. DoD Components shall plan and

budget in a manner to ensure completion of the nonrecurring effort or delivery of such production items consistent with the planned delivery of the associated end items. That is, the programming and budgeting shall be on a time-phased "leadtime away" or "need to commit" basis. The Funded Delivery Period is part of the process to determine the quantities required to be budgeted in a particular fiscal year. DoD Components may not budget funds for obligation for items such as support, trainers, or data before the design or specifications of such items are essentially complete. These items shall be budgeted on an "ability to contract" basis as well as on a "leadtime away" basis.

3. Advance Procurement (Long Leadtime Items). Advance procurement requests for long leadtime items shall be limited to the end items in major procurement appropriations. Long leadtime procurements shall be for components, parts, and material whose leadtimes are greater than the life of the appropriation (3-5 years). In some circumstances, Advance Procurement is also warranted when items have significantly longer leadtimes than other components, parts, and material of the same end item or when effort must be funded in an advance procurement timeframe in order to maintain a planned production schedule. For new development programs, the planned production schedule should be based on a full funding basis. The cost of components, material, parts, and effort budgeted for advance procurement shall be relatively low compared to the remaining portion of the cost of the end item. Each budget request for advance procurement shall represent, at a minimum, the termination liability associated with the total cost of the long leadtime components, material, parts, and effort for which the advance procurement request is being made. The termination liability should not cover the cost of the end item budgeted in the following fiscal year(s). The full cost of components, material, parts, and effort included in the advance procurement request should be budgeted in the FYDP consistent with full funding procedures. The budget requests will properly debit and credit advance procurement budget requests as defined in Exhibits P-1, P-5, P-10 and P-40 instructions.

4. Advance Economic Order Quantity (EOQ) Procurement. The Deputy Secretary of Defense Memorandum dated May 1, 1981, and this volume address the general program criteria for multiyear procurement. It is the general policy of the Department of Defense not to create unfunded contract liabilities for EOQ procurements.

Rather, funding for EOQ procurements shall be included in advance procurement budget requests unless an exception to the general policy is granted by the USD(Comptroller). The EOQ procurement may satisfy procurement requirements for no more than 5 program years. The advance procurement budget for an EOQ procurement shall cover the estimated termination liability of the EOQ procurement unless it would be more effective to fully fund the EOQ or the USD(Comptroller) has granted an exception to the general policy to allow inclusion of EOQ costs in an unfunded cancellation clause.

5. Relationship of Budgeting and Contracting. An end item is fully funded only when funds are budgeted, programmed and available to cover the total estimated cost of the item at the time the procurement action is begun. Contracting, on the other hand, is a part of the execution phase or acquisition process within the framework of a program. The number of contracts required to procure a defense system, the type of contract awarded, and the timing of the award have no bearing upon whether or not an item is fully funded. In executing a program, no procurement of material or equipment, or work or services therefor, shall be directed or implemented unless the full program amount is available, except for authorized economical order quantity (EOQ) and advance procurement. For multiyear contracts, the test of full funding does not include the cancellation ceiling associated with items in the FYDP to be procured in fiscal years not yet funded (that is, beyond the budget year). When multiyear contracts are being considered that would exceed the approved FYDP funding in the outyears, the DoD Component concerned shall notify the USD(Comptroller) of this fact before awarding the contract. This notification shall include identification of specifically programed outyear funding offsets in an amount equal to that by which the multiyear contract exceeds the FYDP funding.

#### *010203 Multiyear Procurement.*

*A. Multiyear procurement (MYP) is a generic term describing the process, planning, and contract under which the government may contract for the purchase of property or services for more than one, but not more than 5, program years. Such a contract may provide that performance during the second and subsequent years of the contract is contingent upon the appropriation of funds and may provide for a cancellation*

*payment to be made to the contractor if such appropriations are not made. Multiyear procurements are budgeted and funded annually.*

*B. Requirements for MYP Approval. MYP approval is predicated on:*

- *Substantial savings.*
- *The requirement is expected to remain substantially unchanged in terms of production rate, procurement rate, and total quantities.*
- *Funding will be included in the President's budget request to avoid contract cancellation;*
- *A stable design and low technical risks.*
- *Realistic estimates of both the MYP contract cost and the anticipated cost avoidance.*
- *The use of MYP contract will promote the national security of the United States.*

*C. Congressional Requirements. Section 8010 of Public Law 104-61, the FY 1996 DoD Appropriations Act requires that:*

- *An MYP contract cannot be initiated if it employs economical order quantity procurement in excess of \$20.0 million in any one year of the contractor that includes an unfunded contingent liability in excess of \$20.0 million.*
- *Congressional defense committees must be notified at least 30 days in advance of a proposed contract award for advance procurement leading to an MYP contract that employs economical order quantity procurement in excess of \$20.0 million in any one year.*
- *An MYP contract cannot be initiated for which the economical order quantity advance procurement is not funded at least to the limits of the government's liability.*
- *MYP contracts cannot be initiated for any systems or component thereof if the value of the MYP contract would exceed \$500.0 million unless specifically provided for in an Appropriations Act.*
- *MYP contracts cannot be terminated without a 10-day prior notification to the congressional defense committees.*

- A present value analysis must be used to determine lowest cost compared to an annual procurement.

#### D. Defense Acquisitions Specifically

Authorized by Law. As specified in 10 U.S.C. 2306b, if for any fiscal year a multiyear contract to be entered into under this section is authorized by law for a particular procurement program and that authorization is subject to certain conditions established by law (including a condition as to cost savings to be achieved under the multiyear contract in comparison to specified other contracts) and if it appears (after negotiations with contractors) that such savings cannot be achieved, but that substantial savings could nevertheless be achieved through the use of a multiyear contract rather than specified other contracts, the President may submit to Congress a request for relief from the specified cost savings that must be achieved through multiyear contracting for that program.

E. MYP Contract Cancellations. As specified in 10 U.S.C. 2306b, MYP contracts may provide for cancellation provisions to the extent that such provisions are necessary and in the best interests of the United States. The cancellation provisions may include consideration of both recurring and nonrecurring costs of the contractor associated with the production of the items to be delivered under the contract.

F. Multiyear Contract Cancellation Ceilings Exceeding \$100.0 million. Under 10 U.S.C. 2306b, before any MYP contract that contains a clause setting forth a cancellation ceiling in excess of \$100.0 million may be awarded, written notification of the proposed contract and of the proposed cancellation ceiling for that contract must be provided to the Committees on Armed Services and on Appropriations of the Senate and House of Representatives. The contract may not be awarded until the end of a 30-day waiting period beginning on the date of such notification.

### 010204 Transportation

A. First Destination Transportation (FDT) is that transportation required to deliver production items from the manufacturer's plant or source of procurement to the first point of delivery where the Military Service or Defense Agency takes possession and/or ownership of that item. The procurement source, as used herein, is any supplier outside the DoD supply system or any DoD industrial activity that fabricates new materiel. The

procurement source or the first point of delivery may be in the Continental United States (CONUS) or overseas. FDT is not applicable to components or items reworked by an industrial activity. In the case where the Government accepts the production item at the manufacturer's plant or source of production and legally owns the item, FDT extends to the first point of delivery for either use or storage by the Military Service or Defense Agency. For shipments destined to overseas locations that will enter the Defense Transportation System, FDT terminates at the port of embarkation (CONUS or overseas).

B. Second Destination Transportation (SDT) is any transportation other than FDT.

C. Budgeting Responsibilities for Transportation

1. Transportation of Supply Management Materiel of the Defense Business Operations Fund. Transportation among the 50 states is financed by the supply management business area responsible for the shipment. Transportation of supply management standard items overseas is financed by the appropriation or fund ordering the materiel if within the definition of FDT, otherwise it is financed as SDT. Transportation of DBOF nonstandard items overseas is financed in the same manner as transportation of standard items overseas except for items that are shipped on a free-on-board (FOB) destination basis. In this case, the overseas shipment transportation cost is included in the cost of the nonstandard item and no additional transportation charges should be incurred for the overseas shipment.

2. Transportation of Items Procured by Other Than Procurement and Operation and Maintenance (O&M) Appropriations, or Defense Business Operations Fund. In general, FDT is financed by the appropriation which financed acquisition of the item, i.e., Research, Development, Test and Evaluation (RDT&E) appropriations for RDT&E materiel and Military Construction appropriations for items that are shipped to support such construction projects. All over-ocean shipment of subsistence items financed by the Military Personnel appropriations is considered as an exception and is financed as SDT.

3. Transportation of Items Procured by Procurement Appropriations. FDT is

normally financed by the Procurement appropriation which financed acquisition of the item. SDT is normally financed by the Operation & Maintenance (O&M) appropriations. The following additional guidance applies:

a. Transportation costs integral to production contract price such as FOB destination charges are considered part of the end item contract price and are financed by the procurement appropriation which financed acquisition of the item.

(b) All transportation of government furnished equipment (GFE) and government furnished materiel (GFM) prior to installation into an end item is considered FDT and is financed by the procurement appropriation which financed acquisition of the item.

(c) For items that are not owned by DoD such as nuclear materials and warheads which DOE provides to DoD but retains owner-ship, the transportation of such items to the Military Service or Defense Agency is considered FDT and is financed by the procurement appropriation which financed the acquisition of the end item into which the item will be incorporated.

**4. Transportation of Items Procured by O&M Appropriations.** Transportation is financed by the O&M appropriation according to the FDT and SDT definitions.

#### 010205 Intrusion Detection Systems

Intrusion Detection Systems should be budgeted and funded only in the Other Procurement appropriations or, as applicable, in the Capital Budget of the DBOF business area.

#### 010206 Factory Training

Factory training course costs for initial cadre training are considered investment costs and should be budgeted and funded in the investment appropriation and the specific program used to procure the development, acquisition, or modification of the related end item. Temporary Duty (TDY) travel costs of military or civilian personnel attending factory training courses are funded in the Operation and Maintenance appropriations. Factory training courses acquired for end items no longer in production are to be

funded in the Operation and Maintenance appropriations.

#### 010207 Interim Contractor Support

Interim contractor support (ICS) is the maintenance and support of new weapon systems provided by a commercial vendor pending transition to organic support. Because ICS is a major component of the initial logistics support of a newly fielded system and integral to program acquisition, ICS funding requirements should be budgeted in the Procurement appropriations. However, ICS is intended to provide support for the brief period between initial item deployment and the permanent organic support. All acquisition strategies should attempt to minimize ICS requirements and duration. ICS will only be funded in Procurement appropriations until the organic support date specified in the acquisition program baseline is achieved. Continued funding of ICS after the baseline support transition date will be approved on an exception basis.

#### 010208 Defense Acquisition Pilot Programs

Programs included in or nominated for the Defense Acquisition Pilot Program are required to submit all budget justification material.

#### 010209 Non-Developmental Item Procurement

A. Items purchased directly from a commercial source that can be utilized without alteration or modification are classified as non-developmental items (NDI). All non-developmental items, including the first article and associated first article acceptance testing should be funded in the Procurement appropriations. *If an end item requires design and development in order to accept the NDI item, then the entire effort is not NDI and funding for that effort should be budgeted in RDT&E.*

B. Commercially available items that must be modified to satisfy user requirements are classified as "modified NDI" articles. In this instance, the first article, modification of the first article, and first article testing should be budgeted in RDT&E. Follow-on purchases should be budgeted in the Procurement appropriations. The number of first articles procured will not exceed the quantity needed to conduct the acceptance tests.

## 010210 Spares and Repair Parts

A. This Section provides instructions applicable to funding requests for spares and repair parts procured with direct appropriations in the Procurement Title.

1. Initial Spares and Repair Parts.

Initial spares and repair parts will include those repairable components, assemblies, and subassemblies required as initial stockage at all levels including the pipeline to permit fielding of new end items. Whole spare engines will be classified as initial spares through the life of system. Funding will be budgeted based on a first year obligation rate of 92 percent.

2. Replenishment Spares and Repair Parts. Replenishment spares and repair parts will include those repairable components, assemblies, and subassemblies required to re-supply initial stockage or increased stockage for reasons other than support of newly fielded end items. Replenishment would include additional stockage due to increases such as usage, readiness initiatives and redeployment of end items. Funding will be budgeted based on a first year obligation rate of 92 percent.

3. War Reserve Spares and Repair Parts. War reserve material (WRM) spares and repair parts for initial stockage will be budgeted in replenishment except for whole spare engines in accordance with the above definitions and DoD Instruction 4140.47. See Section 010215, Defense Business Operations Fund - War Reserve Materiel, for additional budgeting WRM policies.

B. Spares budgeting can be aggregated by weapon systems except for Selected Acquisition Report (SAR) Systems.

## 010211 Direct and Reimbursable Budget Plans.

A. Direct Budget Plan. This plan includes those items of materiel to be purchased for delivery to service inventory and those procurement programs that support the acquisition of materiel for US forces. Financing for the direct budget plan is derived from: new budget authority provided by the Congress, the transfer of resources from other appropriations, and reimbursements. When dealing with reimbursements involving the sale of materiel, three situations can arise:

- Replacement in Kind. In this situation an item of materiel is sold which will require replacement with an item of the identical type, model, and series or "mod" designation (i.e., the sale of C-130E aircraft and purchase of C-130E aircraft). In this situation the reimbursement from the sale will be included in reimbursable financing and the buy-back of the item in the reimbursable program. There will be no reflection of this transaction in the Direct Budget Plan. For an ammunition item, the replacement in kind policy permits replacement of a round with any round that provides the same warfighting mission capability, providing the round to be purchased has been previously approved by the Congress for procurement, and the inventory objective presented to the Congress would not be exceeded.

- Replacement. In this situation an item of materiel is sold which will require replacement to compensate DoD inventories for the resultant loss of capability or readiness. However, because of one or more of a number of circumstances, the replacement item will not be identical to the item sold. It must, however, be a later series or "mod" designation of the same basic model (e.g., sale of a C-130A aircraft and purchase of a C-130E) or an acceptable substitute item used against the same inventory objective or authorized acquisition objective in requirements computations (e.g. sale of an M-48 tank and purchase of an M-60 tank). In this situation the reimbursement from the sale will be included under reimbursable financing but the buy-back of the replacement item must be shown under the Direct Budget Plan and must comply with reprogramming requirements.

-- Items sold from inventory with a unit cost less than \$5,000 will be treated as a replacement-in-kind if an improved model of the same end item is being procured, it provides the same warfighting capability, and the inventory objective presented to Congress is not exceeded.

-- If an item is eligible for replacement or replacement in kind and is not replaced, the reimbursement should be treated as a "free asset."

- Free Assets. In this situation an item of materiel is sold which will not require replacement. All free assets from FMS transactions are required to be deposited into the Miscellaneous Receipts of the US Treasury in accordance with 10 U.S.C. 114(c)(2) except for assets that can be retained in the Special Defense Acquisition Fund.

B. Reimbursable Budget Plan. This plan includes those items of materiel to be purchased for delivery to and

use by customers. These items will be included on the Exhibit P-45, Reimbursable Budget Plan. Financing for the reimbursable budget plan is derived from:

- Anticipated reimbursement based upon customer orders received for items (not stocked by or purchased for procuring service use) to be purchased for direct delivery to a customer. (Direct citation of customer funds for procurement against this type of order is encouraged where common components and/or common assembly with service production of similar items are not involved.)
- Anticipated reimbursement based upon customer orders received or to be received for items common to the procuring service and customer, for direct delivery to the customer.
- Where the materiel item is to be made available from on-order quantities under an existing contract of a Military Department, the sales transactions will be entirely reflected as reimbursable transactions. The quantities and dollar costs of the replacement procurement will be included as a part of the reimbursable program.
- Where the materiel item is to be made available directly from a contract awarded subsequent to the date of the sales agreement and within which the particular quantity of the item has been included in order to fulfill the sales agreement, the transaction will be reflected as a direct cite transaction.
- In “Replacement in Kind” situations, the proceeds from the sale will be included under reimbursable financing and the buy-back program will be included in the Reimbursable Budget Plan.
- In “Replacement” situations, the proceeds from the sale will be included under reimbursable financing but the buy-back program will be included under the Direct Budget Plan (not the Reimbursable Budget Plan).
- Reimbursements from customer orders for secondary items, because of the nature of such commodities and the way they must be managed, will always be treated as a generic category requiring, by definition, “replacement in kind.” Accordingly the proceeds from such transactions will be included under reimbursable financing and the buy-back of an equivalent value of such commodities will be included in the Reimbursable Budget Plan.

**GLOSSARY OF TERMS - PROCUREMENT**

<b><u>Term</u></b>	<b><u>Meaning/Funding Connotation</u></b>
<i>Advance Procurement (Long Lead Items)</i>	<i>A pre-approved exception to the full funding policy that allows procurement of long leadtime components, material, parts, and effort in a fiscal year before that in which the related end item is to be procured.</i>
<i>Full Funding</i>	<i>At the time of contract award, funds are available to cover the total estimated cost to deliver the contract quantity of complete, militarily usable end items. If a future year's appropriation is required for delivery of the end items, the end items are not fully funded.</i>
<i>Economic Order Qty (EOQ) Procurement</i>	<i>An exception to the full funding policy that allows the use of advance procurement to purchase more than 1 fiscal year's program increment of components, materials, and parts in order to obtain the economical advantages, sustain a production line, to support low rate initial production, etc.</i>
<i>Nonrecurring Costs</i>	<i>Those production costs generally incurred on a one-time basis including such costs as plant or equipment relocation; plant rearrangement; special tooling and special test equipment; preproduction engineering; initial spoilage and rework; pilot runs; allocable portions of the costs of facilities to be acquired or established for the conduct of the work; costs incurred for the assembly, training, and transportation of a specialized work force to and from the job site; and unrealized labor learning.</i>
<i>Recurring Costs</i>	<i>Production costs that vary with the quantity being produced, such as labor and materials.</i>
<i>Termination</i>	<i>A procedure that may apply to any government contract, including multiyear contracts. Unlike cancellation, which is commonly effected between fiscal years and must apply to all subsequent fiscal years' quantities of items, termination maybe effected at any time during the life of a contract and may apply to the total quantity or to a partial quantity of items.</i>
<i>Termination Liability</i>	<i>The maximum cost the government would incur if a contract is terminated.</i>
<i>Termination Liability Funding</i>	<i>A budgeting technique that would provide funds on a contract to cover the maximum value of outlays that could be incurred for work accomplished by the end of the budget year plus the maximum cost to the government associated with termination of the contract at the end of the budget year.</i>
<i>Centralized Item Management and Asset Control</i>	<i>The management in the central supply system or a DoD-wide or Service-wide acquisition and control system in which the manager has the authority for management and procurement of items of equipment. This includes such functions as requirement determination, distribution management, procurement direction, configuration control and disposal direction. Asset control includes the authority to monitor equipment availability and take such actions as necessary to restock to approved stockage levels.</i>
<i>Modification</i>	<i>The alteration, conversion, or modernization of an end item of investment equipment which changes or improves the original purpose or operational capacity in relation to effectiveness, efficiency, reliability or safety of that item.</i>
<i>Maintenance</i>	<i>The routine, recurring effort conducted to maintain an end item of investment equipment at its intended capability or designed performance level.</i>

<i>Construction</i>	<i>The erection, installation, or assembly of a new facility; the addition, expansion, extension, alteration, conversion, or replacement of an existing facility; the acquisition of a facility; or the relocation of a facility from one installation to another.</i>
<i>Real Property Maintenance</i>	<i>The various functions for the maintenance and repair of facilities and the accomplishment of minor construction financed by an Operation and Maintenance appropriation.</i>
<i>Facility Maintenance</i>	<i>The recurrent, day-to-day, periodic or scheduled work required to preserve real property in such condition that it may be used for its designated purpose.</i>
<i>Facility Repair</i>	<i>The restoration of real property to such condition that it may be used for its designated purpose.</i>
<i>System</i>	<i>The combination of a number of components that are functioning with the context of a whole to satisfy a documented requirement.</i>
<i>Production Rates</i>	<i><u>Minimum Sustaining Rate.</u> This is the quantity that will preclude a production break while maintaining a base of responsive vendors and suppliers; the quantity that will preclude start-up costs in the case of a production break; or the quantity that the contractor is willing to accept and produce at a reasonable cost. <u>1-8-5/2-8-5/3-8-5.</u> This refers to the number of shifts per day, the number of hours per shift, and the number of days per week that the manufacturer will use to deliver the items according to the deliveries reflected on the Exhibit P-21 Production Schedule. <u>Economical Production Rate.</u> This is the most economical rate that the contractor can produce using 1-8-5 shifts. <u>Maximum Production Rate.</u> This is the maximum capacity rate that a contractor can produce with extant or prior year funded tooling. Include the number of shifts.</i>
<i>Leadtimes</i>	<i><u>Administrative Leadtime (ALT).</u> This is the amount of time required to complete the administrative actions leading to contract award. Since these actions do not require funding, the ALT can be separately identified into prior to October 1 and after October 1. The ALT is used to forecast contract awards. Longer leadtimes require that a larger quantity be purchased to support yearly requirements. Leadtimes should therefore reflect an accurate assessment of the time required to process the administrative actions. <u>Production Leadtime (PLT).</u> Leadtimes should be based on a realistic projection of a contractor's capability to produce an item once a contract is awarded. This is the amount of time required by a contractor to produce the first item after contract award until deliveries begin. <u>Procurement Leadtime.</u> This is the total of ALT (post October 1) and PLT.</i>
<i>Funded Delivery Period (FDP)</i>	<i>A funded delivery period encompasses a 12-month period that begins when the contractor delivers the first item of a fiscal year procurement. Confusion exists regarding this time period because, in many instances, accurate administrative and production leadtimes (ALT/PLT) have not been included in the calculation. The calculation should begin with October 1. From this point in time, the ALT and PLT should be added. This amount of time plus the next 12 months are included in the funded delivery period. When excessive leadtimes are included in the calculation, additional quantities are procured that could have been funded in the following fiscal year with no change in the delivery schedule.</i>
010212 Research, Development, Test and Evaluation (RDT&E) - Definitions and Criteria	<i>agency or by private individuals or organizations under a contractual or grant arrangement with the government. It includes R&amp;D in all fields, including the physical sciences, engineering, etc.</i>
A. <u>Definitions.</u>	<i>The term "research and development (R&amp;D)" is intended broadly to include the work performed by a government</i>

1. "Research" is systematic study directed toward fuller scientific knowledge or understanding of the subject studied.

2. "Development" is systematic use of the knowledge and understanding gained from research, for the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes.

B. Policy. R&D programs are funded based on the principle that all RDT&E related efforts should be funded in the RDT&E appropriations so that the program can be assessed from a priority standpoint with other similar programs. When, after consideration of the following criteria, there is doubt as to the proper assignment of costs between appropriations, the issue should be resolved in favor of using RDT&E funding.

C. General Criteria. In general, the types of costs to be financed by RDT&E and related appropriations are:

1. RDT&E Appropriations

a. The costs of research, development, test and evaluation efforts performed by contractors and government installations, including procurement of end items, weapons, equipment, components, materials and services required for development of equipment, material, or computer application software; its Development Test and Evaluation (DT&E); and its Initial Operational Test and Evaluation (IOT&E) as provided for in paragraph D.5. (Test Articles and Test Support) below.

b. The operation of R&D installations and activities engaged in the conduct of R&D programs, including direct and indirect efforts, expense and investment costs.

c. The acquisition or construction of industrial facilities costing less than \$300,000 at government owned, government operated (GOGO) facilities under the criteria of DoD Directive 4275.5 as provided for under 10 U.S.C. 2805 (unspecified minor construction). Use of RDT&E funds for acquisition and construction at contractor owned or contractor operated government facilities is authorized under

10 U.S.C. 2353, Contracts; Acquisition, Construction, or Furnishings of Test Facilities and Equipment.

2. Related Appropriations

a. All construction at R&D installations and activities other than that covered above will be funded in the Military Construction appropriations.

b. Equipment and material approved for production and intended for operational use or inventory upon delivery, and product improvement within the current performance envelope on systems in production, will be funded in the Procurement appropriations.

c. Family housing construction, operation and maintenance at R&D installations and activities will be funded in the Family Housing appropriations.

d. Expenses of Headquarters R&D management, organizational management analyses, Follow-on Operational and Test and Evaluation (FOT&E) personnel and command support, and product improvement within the current performance envelope for systems out of production will be funded in the Operation and Maintenance (O&M) appropriations.

e. Research projects qualifying for financing as specific undertakings under the procedures and within the criteria established for the Special Foreign Currency Program will be funded in the Special Foreign Currency appropriation.

D. Specific Determinations. Additional details on the determination of proper funding for specific items or efforts are provided in the following paragraphs.

1. Organizational Funding Criteria

a. The RDT&E appropriation will finance expenses and investments for the operation and maintenance of R&D organizations, equipment (including R&D aircraft, ships and ship type vehicles), installations and activities (including those operated by contract).

b. Expenses for the support of tenant activities will be funded in accordance with the following:

(1) Expenses for the support of tenant activities at R&D installations and activities will be RDT&E funded by the host activity, pending the establishment of reimbursable arrangements. Subsequent to the establishment of reimbursable arrangements, expenses for the support of the tenant will be funded by the tenant or as mutually agreed with the host.

(2) Where reimbursable arrangements exist, expenses for the support of R&D activities or organizations that are tenant activities at installations having a primary function other than research, development, test and evaluation will be funded by RDT&E.

(3) Expenses for the support of R&D activities or organization which are tenant activities at installations having a primary function other than R&D will be funded by the host, pending the establishment of reimbursable arrangements.

c. Expenses of R&D management and administrative organizations at major systems commands, headquarters organizations and administrative organizations at DoD component departmental headquarters levels (except for the Defense Advanced Research Projects Agency and the Ballistic Missile Defense Organization) will be financed in the Operation and Maintenance (O&M) appropriations.

d. Expenses and investments for the operation and maintenance of major range and test facilities, as defined under DoD Directive 3200.11, which have as a primary mission, as determined by workload, the conduct of development testing will be financed by the RDT&E appropriation. Major range and test facilities that primarily support follow-on operational testing or training exercises will be financed in the O&M appropriations.

e. Costs of evaluating organizational structure and distribution of function, administrative operating policies, procedures, methods and systems (management

studies) and applications of the management sciences to improve effectiveness in carrying out assigned functions are to be financed in the O&M appropriations.

f. Expenses of operational military forces having a primary mission other than R&D and not specifically assigned to R&D that may, from time to time, be incidentally engaged in or support R&D activities, will be funded in the O&M appropriations.

2. Facilities Construction and Modification. When it is determined that DoD financing of real property projects is required, they shall be programmed, budgeted, and financed as follows:

a. Government-Owned, Government-Operated (GOGO) Facility on Government Land. When GOGO property is to be constructed on government-owned land, such construction will normally be financed as a Military Construction project. Construction of facilities for RDT&E costing \$300,000 or less may be funded with RDT&E appropriations. Such expenditures are authorized under 10 U.S.C. 2805 (unspecified minor construction). All minor construction must result in a complete and usable facility. In no event are two or more construction projects or minor and major construction projects to be contrived to be a usable facility. Construction projects at R&D installations and activities whose costs are greater than \$300,000 will be financed by the Military Construction appropriation in accordance with Chapter 6.

b. Government-Owned, Contractor-Operated (GOCO) Facility

(1) When the GOCO facility is on a military installation (post, camp or station) the primary funding is the Military Construction appropriation. However, under unusual circumstances and if for the convenience of the government, the facilities are contractor operated and the contractor is solely responsible for the complete and total operation and maintenance of the facility complex, construction may be financed under Procurement or RDT&E funds under the criteria of DoD Directive 4275.5 and 10 U.S.C. 2353. Construction or improvements having general utility are not permitted under 10 U.S.C. 2353.

(2) When GOCO facilities are constructed on Government property, other than a military installation, the Procurement or RDT&E appropriation will finance the construction under the criteria of DoD Directive 4275.5.

c. Contractor-Owned Contractor-Operated Facility. Under 10 U.S.C. 2353, a contract of a Military Department for research or development may provide for the acquisition or construction by, or furnishing to, the contractor of RDT&E facilities and equipment that are necessary for the performance of the contract. New construction or improvements having general utility are not authorized under 10 U.S.C. 2353. Facilities that would not be readily removable or separable without unreasonable expense may not be installed or constructed on property not owned by the government, unless the contract contains:

(1) A provision to reimburse the government for the fair value of the facilities;

(2) An option for the government to acquire the underlying land; or

(3) An alternative provision that protects the interests of the United States in the facilities.

d. All proposed RDT&E real property facilities will be identified to Congress in accordance with Chapter 5, Section 050402.

e. The Family Housing appropriation will provide for Family Housing construction and Family Housing O&M at R&D installations and activities.

3. Equipment. RDT&E appropriations will finance the development, design, purchase, installation, and acceptance testing of equipment or instrumentation required to support RDT&E activities. Costs of specialized equipment and instrumentation required for the support of research, development, test and evaluation contractor effort at government-owned, contractor-operated (GOCO) activities will be financed in RDT&E. DoD Directive 4275.5 applies. Installation costs include directly related

foundations, shielding, environmental control, weather protection, structural adjustments, utilities and assets. Installation costs are excluded from RDT&E financing if the effort is accomplished concurrently with a military construction project, and in these instances, the military construction appropriation finances the installation cost. To the extent that the equipment installation occurs at a government activity and the cost exceeds \$300,000, no new facility or physical outer dimension expansion to an existing facility shall result from an RDT&E-funded equipment installation project.

#### 4. Establishment of Pilot Line and Tooling Requirements

a. The costs associated with establishing an initial pilot line, which are necessary to acquire a limited number of representative items for test purposes, including the test items, will be financed by RDT&E. All items and costs associated with maintaining the initial pilot line beyond the quantity sufficient to test for operational acceptability will be financed from other appropriations.

b. When an end item under development has also been approved for procurement, operational use, and included in the force structure, then hard tooling requirements common to both the development and procurement phases will be financed by Procurement appropriations. When an end item under development has not been approved for procurement, operational use and included in the force structure, then tooling and other preliminary production facilities required to produce realistic development hardware for test and evaluation will be financed by RDT&E, even though such tooling and facilities might later be used in whole or in part for production if and when the item is subsequently approved for procurement, operational use and included in the force structure.

#### 5. Test Articles and Test Support

a. As a general rule, the procurement of test articles and test support, including "Special Support" costs and "Command Support" costs (see Glossary), for all RDT&E tests preceding and leading to acceptance for

operational use (i.e., through IOT&E) will be RDT&E funded.

(1) Development and preproduction prototypes (RDT&E financed) will be used for Development Test and Evaluation (DT&E), including scientific, technical and weapons effects tests. DT&E programs must provide complete and reliable data that can be used to estimate the military utility of new items as a basis for considering decisions to continue engineering development. To this end, it is essential to plan, program, budget and fund for an adequate number of R&D articles for development, test and evaluation that will be fabricated, manufactured or produced in a realistic preliminary production manner and thus provide such data.

(2) Development and preproduction prototypes (RDT&E financed) will be used for IOT&E. When so used, they must be sufficiently representative of the expected production items to provide from IOT&E a valid estimate of production items operational effectiveness and suitability (including compatibility, interoperability, reliability, maintainability, and logistic and training requirements).

(3) *Low Rate Initial Production (LRIP) assets. LRIP, as defined in DoD Instruction 5000.2, is to provide production configured or representative articles for operation test, to establish an initial production base for the system, and to permit an orderly increase in production rate for the system sufficient to lead to full rate production upon the successful completion of operational test. LRIP quantity will be determined as part of the Engineering and Manufacturing Development (EMD) approval (Milestone II). RDT&E funds will be budgeted to procure the items required for operational test to facilitate the testing of LRIP assets in the EMD phase. LRIP test articles must be specifically identified in the budget documentation. Should LRIP items beyond the test quantity be required, they would need to be included in the Milestone II decision and a determination made at that time with respect to the more appropriate funding source. This policy applies only to the LRIP for Acquisition Category (ACAT) 1 programs. For non-ACAT 1 programs, all pre-operational evaluation testing will be financed in RDT&E.*

b. Conduct of testing that is not associated with RDT&E, such as the examples noted below, will be financed in Procurement and/or Operation and Maintenance (O&M) appropriations, as appropriate.

(1) Acceptance, quality control and surveillance testing of articles obtained for other than RDT&E purposes.

(2) Routine testing in connection with logistic support.

(3) Testing related to the operation and maintenance of equipment and material acquired for use under appropriations other than RDT&E.

(4) Testing required to prove the capability of facilities to produce items which have been approved for production will be funded by procurement as part of the initial acquisition cost.

c. The acquisition of commercial items for testing and operational evaluation that do not require RDT&E engineering, design or integration effort will be financed by O&M or Procurement appropriations (as determined by the Expense and Investment criteria). Personnel and command support costs will be financed by O&M appropriations for testing and operational evaluation of commercial items by field units for doctrine, operational or organizational purposes.

d. Articles (including end items, weapons, equipment, major test vehicles such as ballistic missile boosters or upper stages, components and materials) of types regularly procured to meet established general requirements such as operational training, operational use, or inventory which are assigned or allocated on a priority basis for use in support of approved R&D programs and which are not consumed in testing, may be financed by Procurement or O&M appropriations using the expense and investment criteria. In addition, excess items that can be made available on a priority basis from existing inventory will be reassigned for use in R&D test and evaluation programs without reimbursement. However, all items, expected to be consumed in

R&D test and evaluation will be financed by RDT&E appropriations.

e. Consumable rounds of ammunition or rounds of similar tactical missiles otherwise procured in quantity for inventory under existing procedures, may be issued on a priority basis for use in R&D testing without reimbursement.

f. The acquisition of test articles will be financed by O&M or Procurement appropriations (as determined by the Expense and Investment criteria), and personnel and command support costs will be financed by O&M appropriations for all test and evaluation (T&E) subsequent to acceptance for operational use and T&E to demonstrate the operational employment or develop operational tactics (i.e., subsequent to IOT&E).

#### 6. Modification and Refurbishment of Test Articles.

a. Costs associated with modifying or reconfiguring an existing item for R&D test purposes will be funded in RDT&E. When an item that has been diverted from another use is not consumed in R&D testing, any costs necessary to return the item to serviceable condition or to its pre-existent configuration will be financed by RDT&E.

b. If an article initially acquired with RDT&E is still available at the completion of the test program it may be reassigned for operational use or inventory, in which case the cost to modify such an article for operational use would be borne by the Procurement and O&M appropriations, as appropriate.

#### 7. Product Improvement

a. "Product improvement" of major end items and major components of major end items, except "aircraft engine component improvement" that is addressed in paragraph d. below, currently in production or in the operational inventory, is subject to the, following:

(1) Redesign of an item to increase the then current performance envelope,

including related development, test and evaluation effort, will be financed by RDT&E appropriations.

(2) Engineering services and related efforts by the producing contractor or manufacturing installation, applied to an item currently in production for the purpose of extending the useful military life of such items within the then current performance envelope, should be funded by Procurement appropriations. The phrase "an item currently in production," implies that the item has end item procurement funding in the year the product improvement effort is to take place.

(3) Engineering services and related efforts by a manufacturing or operations type installation, applied to an item no longer in production but still in the operational inventory for the purpose of extending the useful military life of such item within the then current performance envelope, should be financed by O&M appropriations.

b. While existing off-the-shelf equipment may be procured with Procurement funds, items which require engineering design, integration, test, or evaluation effort shall be procured with RDT&E funds in sufficient numbers to support such effort.

c. Costs of procurement of fully developed and tested modification kits and associated installation costs should be financed from Procurement appropriations.

d. Aircraft engine component improvement costs are budgeted in the RDT&E appropriations to provide for continuing improvements in the aircraft engines in the areas of reliability, maintainability, durability, correction of Service-revealed deficiencies, safety of flight, time-between-overhaul, etc. The criterion for "Component Improvement" is established at the point in time when:

(1) There has been a Government acceptance of the first procurement funded engine, and

(2) The engine has successfully completed to the satisfaction of DoD, stringent qualification or verification testing to

demonstrate initial production suitability subject to:

(a) Compliance with contractual specifications, performance guarantees and Military Specifications as applicable to individual Service requirements;

(b) Completion of endurance testing representative of the anticipated Service use to include completion of specified post test inspections, certification, and penalty runs;

(c) Demonstration of prescribed performance capability; and

(d) Accomplishment of prescribed durability, reliability, and environmental testing.

#### 8. Ships and Ship-type Vehicles

a. An experimental test bed type of ship or an experimental ship will be financed by RDT&E appropriations. This will include all such experimental ships required to support an approved R&D program or for the purpose of experimenting with new or radical ship concepts or to demonstrate the military usefulness of new ship designs, configurations or fabrication techniques, when the ship-type test vehicle itself can be predicted to be consumed or expended in testing, or to have little or no operational usefulness in the force structure. Prototype ships, when designated by the Secretary of Defense, are included.

b. A ship of demonstrated, conventional concept and design having a high probability of military usefulness and inclusion in the force structure, even though first of a class, will be constructed using procurement funds. A ship of demonstrated conventional concept and design temporarily or permanently assigned from inventory to support R&D effort will be furnished without reimbursement, but the cost of providing all R&D types of equipment or instrumentation, the cost of "nonstandard modifications of the ship required to make the ship suitable for R&D support, as well as the cost of any related restoration to conventional or operational ship conditions upon release from assignment to R&D, will be financed by RDT&E appropriations.

c. Preliminary or contract design for new ship construction will be financed by RDT&E appropriations, including contractor and "field activity" effort costs. Detail design for ships appropriate for procurement funding will be funded by procurement accounts.

d. Land-based or sea-based combat system test installations will be financed by RDT&E appropriations.

#### 9. Automatic Data Processing Costs

##### a. RDT&E Funded Facilities:

Funds required for the operation of ADP units at RDT&E funded facilities and for the acquisition of ADP resources, including development, lease or purchase of Automatic Data Processing Equipment (ADPE) by such ADP units should be financed by RDT&E.

##### b. Other Facilities/Activities:

For all other facilities/activities, the following rules apply:

##### (1) Development ADPE.

ADPE is categorized as either General Purpose or Special Purpose.

- Normally, General Purpose ADPE is commercially available off-the-shelf, easily adaptable to a variety of applications by configuring existing executive software and programming languages. For purposes of definition, embedded computers in Maintenance, Supply Handling, and Logistics Equipment are considered "General Purpose." Except as provided in paragraph D.7.b. (Aircraft Engine Component Improvement) above, acquisition of this type of ADPE is not considered developmental and normally will be financed to include the initial set of executive software that meets system operational specifications by Procurement or Operation and Maintenance (O&M) appropriations subject to the expense and investment criteria. Subsequent modifications to executive software and development of applications programs should be financed by Operation and Maintenance appropriations except as indicated in paragraph D.9.a. (RDT&E Funded Facilities) above.

- Development test and evaluation of Special Purpose ADPE, i.e., specially designed to meet a specific military operational requirement or to perform a predetermined set or series of computational functions only, and which maybe required to meet specific physical or environmental conditions, and which are physically or functionally integral to a higher order system will be financed by RDT&E. Purchase for operational use should be funded by Procurement appropriations.

(2) Acquisition of Software.

Software is categorized as either “Executive Software” or “Applications Software.”

(a) Executive Software.

Where there is a standard, existing executive software package available with the purchase of General Purpose ADPE and this package will be used without modification in the intended application, its acquisition with procurement funds is appropriate. If modifications to the executive software are required, the modification effort should be Operation and Maintenance (O&M) financed. (The foregoing assumes that the General Purpose ADPE hardware is properly procurement funded. If the hardware should be RDT&E funded based on paragraphs D.7.b. (Aircraft Engine Component Improvement) above or D.9.a. (RDT&E Funded Facilities) above, then the acquisition of the executive software package and/or any modification of it should also be RDT&E funded.) The preparation or modification of executive software for Special Purpose ADPE should be RDT&E funded.

(b) Applications

Software. Preparation of applications software for General Purpose ADPE will normally be financed by Operation and Maintenance. Where General Purpose ADPE is financed by RDT&E appropriations in accordance with paragraph D.7.b. (Aircraft Engine Component Improvement) above, such applications software development will be RDT&E financed. Preparation of applications software for Special Purpose ADPE will be financed by RDT&E.

(3) Product Improvement of Special Purpose ADPE and its associated software should be funded in accordance with paragraph D.7.a. (Product Improvement).

(4) Proprietary software carries a copyright from the vendor that prohibits duplication or modification. Essentially, the purchaser is buying a license from the vendor to use the software on a particular system. Proprietary software financed on an “upfront payment” basis is an investment, subject to the expense-investment criteria. However, when financed on an “annual fee” basis, it is an expense item properly financed within appropriations available for expenses.

10. Training Devices. A training device is composed of components and software that have been designed, or modified, exclusively for training purposes, involving to some degree, simulation or stimulation in its construction or operation, so as to demonstrate or illustrate a concept or simulate an operational circumstance or environment. The initial or prototype training device and all its support costs through service acceptance will be funded in RDT&E. RDT&E will not fund beyond the initial system unless more than one full system is required to demonstrate the training device performance. The initial or prototype training device that employs new or off-the-shelf computers and system components, but has training system unique software and interface components, will be developed and procured with RDT&E funds. Typically, these training devices have small quantity requirements and the initial or prototype device is used for operational training. Modifications or updates to existing training devices will normally be funded in the applicable Procurement and O&M appropriations. Any necessary development effort for these modifications or updates will be funded in RDT&E.

11. Joint Test and Evaluation

a. Joint Test and Evaluation (JT&E) refers to T&E conducted jointly by two or more DoD components as directed by the Director for Test, Systems, Engineering, and Evaluation (DTSE&E) or the Director of Operational Test and Evaluation (DOTE). JT&E will be conducted to test and evaluate capabilities of developmental and deployed systems in a joint environment, to evaluate joint operations concepts, and to determine requirements and interoperability of systems and forces. Testing will be accomplished in realistic operational conditions when feasible

and essential to the evaluation. Testing will be in accordance with established joint doctrine and will be consistent with the assigned missions of the participating Components. Tests involving alternative concepts, organization, tactics, or procedures will be coordinated with the Components and TJS. As such, JT&E should not be construed to encompass the DT&E - IOT&E - OT&E - FOT&E process for hardware oriented weapon system acquisition. Further, DTSE&E/DOE-directed JT&E does not include that joint testing initiated by and mutually agreed to by two or more Components for their own purposes.

b. Funding for DTSE&E-directed JT&E is financed in the Developmental Test and Evaluation (DT&E), Defense appropriation (program element 0605804D). DOE-directed JOT&E is financed in the Operational Test & Evaluation (OT&E) Defense appropriation. The costs incurred are for the direction, supervision, and performance of JT&E and will be for those areas that are unique to the needs of the JT&E. In the accomplishment of Joint Tests, the Components will be reimbursed from these funds for those unique costs as defined in the Glossary of Terms. When directed as Executive Agent for a particular JT&E, the Component will be responsible to the Secretary of Defense for ensuring that all resources necessary for the successful accomplishment of the JT&E are available to the Joint Test Director (JTD). This includes administrative management support and facilities for the JTD. The Components' support costs (O&M, Procurement, and RDT&E) are to be programmed and budgeted for in accordance with established budgetary procedures.

12. Manufacturing Technology. The Department of Defense Manufacturing Technology program, which demonstrates factory application of new or improved technology in producing defense items, will be financed in the RDT&E appropriations.

13. Development Efforts Related to Future Leased Services. When the ultimate product to be secured by the government is a leased service to be budgeted and funded in an Operation and Maintenance (O&M) appropriation, and the provider of that service requires up-front funding in order to design or develop major changes or improvements to meet the

government's requirement, then the costs of such development efforts will be budgeted and funded in the RDT&E appropriation.

14. Subsystem Integration into Weapon Systems. Research and development necessary for the integration of subsystems into weapon systems should be financed from the weapon system program. For example, the R&D cost of integrating an electronic warfare black box into an aircraft should be borne by the aircraft R&D program.

**GLOSSARY OF TERMS - RDT&E**

<b><u>Term</u></b>	<b><u>Meaning/Funding Connotation</u></b>
Developmental Test and Evaluation (DT&E)	DT&E is that test and evaluation conducted to assist the engineering design and development process and to verify attainment of technical performance specifications and objectives.
Operational Test and Evaluation (OT&E)	OT&E is that test and evaluation conducted to estimate a system's operational suitability, identify needed modifications, and provide information on tactics, doctrine, organization, and personnel requirements.
Initial Operational Test and Evaluation (IOT&E)	It is DoD policy that there shall be conducted, before commitment of a system to production, at least an initial phase of operational test and evaluation (OT&E) adequate to provide a valid estimate of expected system operational effectiveness and suitability (including compatibility, interoperability, reliability, maintainability, and logistic and training requirements). This early phase (or phases) of the normally longer, overall OT&E program shall be known as IOT&E.
Prototype	This term connotes an item from an R&D program and also connotes RDT&E financing.
Product Improvement	This term embraces all efforts of a research, development, design, or engineering nature that have the objective of improving major end items or major components of major end items.
Aircraft Engine Component Improvement	This term, while logically included within Product Improvement, is a specialized term that applies only to the RDT&E-financed improvement of aircraft engines.
Government Acceptance of the First Procurement-Funded Engine	This term, which is one of the two minimum requirements for initiation of CIP funding, refers to the date of Government signature of DD Form 250 whereby the Government formally accepts delivery of the first engine funded under procurement appropriations.
R&D Installation or Activity	This term refers to those installations or activities whose support and operating costs are financed predominantly with RDT&E funds.
Special Support Costs	This term is used in the context of test and evaluation programs. It refers to those acquisition or hardware costs, other than those associated with the item(s) that is (are) the subject of the test, which are incurred in direct support of the T&E effort. A good example would be special range instrumentation costs.

Command Support Costs	This term also is used in the context of the T&E programs. It refers to the “people-related” costs of the command and operational units providing collateral support to the T&E effort. These are additional costs incurred because of this test support. Examples are per diem pay, travel allowances, overtime, etc.
Preliminary Design Costs	This term refers to those costs incurred in shipbuilding programs in the early stages of the cycle. They should result in a design that, on a performance or requirement basis, approaches the Navy’s goal. These costs are RDT&E-funded.
Contract Design Costs	The contract design phase of shipbuilding programs follows the preliminary design phase. It should result in a design that carries the <u>equipment specifications</u> necessary to meet the Navy requirements. These costs are RDT&E-funded.
Detail Design Costs	The final design effort on ships normally performed in conjunction with lead ship construction, is called “detail design.” This effort is procurement funded (SCN).
Accepted for Service Use	This is the major milestone in a development program that represents the formal acceptance of an item for operational use by the Service forces. In some instances items are approved for Service use with qualifying restrictions or provisions pending completion of specific development deficiencies. In such instances the cost of funding the correction and test must be determined on a case-by-case basis. Typically, all post-Service acceptance effort will be funded in Procurement appropriations.
Unique Joint Test and Evaluation (JT&E) Costs	This refers to costs such as: feasibility determinations of proposed joint tests; the provision for test design and planning support for joint tests selected; the development, procurement, installation, and operation of special instrumentation; transportation, travel, and per diem costs for the Test Director’s staff; the modification of test articles as surrogates and to permit obtaining test data; transportation of equipment from permanent bases to the test site and return; and the provision for data collection/collectors, data reduction, analysis, and test reporting services. Transportation and per diem of participating personnel and maintenance and supply costs are not considered unique.
Performance Envelope	The demonstrated capability of a system, system components, and special purpose software to perform its mission in relation to essential characteristics such as: speed, range, payload, altitude, rate of fire, etc.

## 010213 RDT&E - Incremental Programming and Budgeting Basis

A. Purpose This Chapter specifies the principles to be followed, and establishes the criteria and definitions to be used, in the preparation of the annual Research, Development, Test and Evaluation (RDT&E) budget estimates on an incrementally funded basis. The incremental budgeting policy provides that only those funds required for work in a given fiscal year shall be included in the RDT&E budget request for that fiscal year for most classes of effort.

B. Policy The annual budget estimates for Research, Development, Test and Evaluation (RDT&E) projects and programs, including Developmental and Operational Test and Evaluation programs, are to be prepared on an incrementally programmed basis (as opposed to the fully funded program basis used in preparing procurement budget estimates).

### C. Guidance

1. The budget year estimates of the amounts to be programmed for research and development projects or programs to be performed either by agencies of the government or by contract will be formulated to cover all “costs” expected to be incurred during a 12-month period, including those costs which are necessary to further the project towards its objective during that increment of the total schedule. The term “costs” includes work performed during the period and other liabilities that will accrue to the government, such as long leadtime orders to be placed for project related material and equipment’s and subcontracts awarded, except as described below.

2. If a major weapon system with a development program in excess of \$100 million is being developed over several years utilizing a prime contractor, then first-tier subcontract costs on reimbursable type contracts of \$5 million or more will be limited to a 12-month period not necessarily coincident with the fiscal year in which funds are requested, but not more than 12 months beyond the end of the fiscal year for which funds are authorized (i.e., the subcontractor must be incrementally funded). The amounts of all first-tier subcontracts executed on a fixed-price basis

may be considered as “costs” under the above definition. However, the application of the incremental programming policy for fixed-price first-tier subcontractors is encouraged for all DoD components.

3. The budget request for DoD projects and programs will be developed and presented in accordance with the following principles:

a. Annual estimates of initial financing needed for new major weapon systems and other development programs and projects requiring several years to complete, and which involve multiyear contracts, should be formulated to cover costs expected to be incurred during that fiscal year. Generally this will represent a 9-month or lesser period for the initial, first year increment of the program. The second and succeeding increments will be programmed and financed for the entire fiscal year. However, on an exception basis that must be specifically approved by the Secretary of the Department involved, the period to be financed for major weapons systems may extend up to 3 months beyond the end of the fiscal year for which funds are requested. In this regard, DoD components should make every effort to align subsequent years’ funding requirements on an annual basis coincident with the fiscal year, although it is recognized that there may be circumstances where this will not be feasible.

b. In cases of research and development projects to be performed by private concerns (but not including Research Budget Activity 1 projects to be performed by educational institutions), the budget request may provide for financing of more than 12 months, but will not exceed 18 months. Financing in excess of 12 months may be requested when full completion of the project is expected within a maximum period of 18 months, and when either (1) it is considered that there is no logical way to divide the work and therefore it is in the best interests of the government to finance the project in full; (2) it is expected to be clearly unfeasible to limit the contract to a shorter period; or (3) the planned technical effort makes it clearly evident that no responsible contractor can be found who will accept a contract for a less-than-completion increment.

c. In cases of projects included within the research category which are to be performed by educational institutions or institutes affiliated with educational institutions, where it is considered in the best interest of both the government and the institution to provide necessary stability to attract and retain the required skilled personnel to work on problems of vital interest to the Department of Defense, the budget request may provide for initial financing of such research projects up to a maximum increment of 36 months with annual renewal increments limited to no more than 12 months.

d. In general, the budget request covering the cost of operation and maintenance of government-owned research, development, and test installations will provide for financing of such installations on an annual basis coincident with the fiscal year concerned. However, in the case of research and development tasks and projects issued to governmental installations by Project Order or other authorized Government Work Order, the budget request may provide financing for governmental installation labor, material and support to carry on these tasks for projects for 12 month increments which extend no more than the first 3 months in the year succeeding the budget year.

e. While it is intended that the foregoing guidelines will be applicable to program execution as well as program formulation, it is recognized that there may be circumstances that could delay the start of an annual increment (such as legal, administrative, or technical problems). The 2-year availability of funds authorized for the Research, Development, Test and Evaluation appropriation provides the necessary flexibility for program execution in those circumstances.

4. Special Termination Cost Clause (STCC). DoD FAR Parts 249.50170 and 252.249-7000 permit the use of STCC in fixed-price incentive contracts and incrementally funded cost reimbursement contracts. If contracts containing an STCC are terminated before completion, the special termination charges are covered by the unobligated balance of the applicable appropriation, subject to any congressional approval required for reprogramming. The extent to which the STCC can be used is limited to the ability of the Service or Agency to cover expected termination costs from unobligated balances. A

recordable obligation under the STCC arises when the contract is actually terminated. If a proposed STCC would require an above threshold reprogramming action when a program is terminated, the approval to use the STCC shall be obtained from the USD (Comptroller) before the contract or contract modification is awarded.

#### D. Detailed Criteria and Definitions.

Under paragraph C., above:

1. The term "amounts to be budgeted" means the estimated Total Obligational Authority (TOA) required for the initiation or renewal in the budget year of the individual R&D project under consideration.

2. The dollar amount of the TOA estimate for an individual project must always be equal to the dollars planned to be obligated for the project.

3. The described incremental time period also includes any time period that may exist between the date of obligation of funds and the actual commencement of work.

4. The estimate of the financing required in the budget year for continuing development projects must always take into account any changes, such as slippages, that have occurred in current and prior year programs.

5. It is not mandatory to base estimates in every case on the full incremental period options described under paragraph C. Lesser periods may be used. For example, if it appears that (1) the award of the work and first obligation will not occur until the second half of the budget year, and (2) a work statement and development schedule encompassing 6 months or some other period of less than 12 months appears appropriate and logical, then a budget estimate providing for financing of the lesser period is in order. In the case of multiyear research, exploratory development, and advanced development tasks and projects awarded to government installations by Project Order or other authorized government Work Order, the budget estimate will provide financing for government installation labor, material and support to carry on these tasks or projects limited to no more than the first 3 months in the year succeeding the budget year. (Financing for contractual liabilities for

weapons system development effort by government installations will be governed by paragraphs C., C.3.a and C.3.b.).

#### 010214 Defense Business Operations Fund - Operating Budget

The operating budget represents the annual operating costs of an Activity or Component, including depreciation and amortization expenses. Detailed requirements and guidance can be found in Chapter 9.

#### 010215 Defense Business Operations Fund - Mobilization/Surge Costs

A. Separate funding is provided for those costs related to mobilization and wartime surge capacity that would not otherwise be incurred to meet peacetime requirements. The prices of services and products provided to peacetime customers exclude these costs, to more appropriately reflect consistent pricing between competing activities. Similarly, better visibility is provided to decision makers at every level of surge or readiness requirements. These “mobilization” costs, although funded and justified as non-Fund direct appropriation to Component budgets, are elements of business area costs and must be fully justified on the SM-3 and Fund-8 schedule. Detailed requirements and guidance can be found in *Volume 2B*, Chapter 9.

*B. Unutilized capacity that is associated with the ability to satisfy a projected surge capability is considered a mobilization requirement that is to be funded by appropriated funds provided by the DoD Component having management responsibility for the Fund activity. Costs applicable to unutilized plant and equipment, such as depreciation, or maintenance, are not to be charged to the customers of the Fund activity.*

C. The justification for costs related to mobilization and wartime surge capacity must identify the scenario assumptions or other basis for the requirement under which these costs were calculated. Additionally, a description of how these costs will be collected and accounted for in execution must be provided.

*D. Volume 2B, Chapter 9 provides additional guidance and instructions associated with mobilization/surge requirements.*

#### 010216 Defense Business Operations Fund - War Reserve Materiel

War reserves are procured and maintained to meet wartime requirements as determined by the Defense Guidance. These costs will be funded with direct appropriations in the Components’ budgets, not through customer rates. However, since the war reserve materiel will be under the management of supply management businesses, war reserve requirements will also be described and justified on the SM-3 and Fund-8b. Detailed requirements and guidance can be found in *Volume 2B*, Chapter 9.

#### 010217 Defense Business Operations Fund - Military Personnel Costs

A. Military personnel costs have been included in revolving funds since FY 1991. This change was made to ensure that the total costs of the business were being captured. *The cost of military personnel assigned to DBOF activities will be included in the total cost of operations of DBOF activities at civilian equivalent rates and reflected in the stabilized rates charged to customers. This policy is based on the concept of total costing, which is designed to ensure that the total cost of producing products and services is being identified to both DBOF activities and customers.*

*B. The amount expensed for military personnel by DBOF activities and the amount reimbursed to the appropriate military personnel will be the same as the amount budgeted. No adjustments will be made to the DBOF cost of operations to reflect the actual cost of military personnel employed by DBOF activities.*

*C. See Volume 2B, paragraph 090103, for budget formulation, execution, and reimbursement procedures.*

#### 010218 Defense Business Operations Fund - Full Recovery of Costs/Setting Prices

A. All business areas in the Fund are required to set their prices based upon full cost recovery, including all general and administrative support provided by others. Prices are established through the budget process and remain fixed during the year of execution; actual costs are

evaluated against revenue generated by work load at established prices; and the financial condition *of the business* assessed accordingly. Profits or losses will be determined at the end of the year and will be employed as a basis for evaluating operating efficiency.

#### A. Prices for every Defense

Component business activity are established for each fiscal year. Once established, these prices are held constant (stabilized) through program execution. This stabilized rate policy serves to protect customers from unforeseen inflationary increases and other cost uncertainties and better assures customers that they will not have to reduce programs to pay for potentially higher than anticipated prices. In turn, this policy allows activities to execute the budgeted program level and permits a more effective utilization of Fund resources.

B. Prices for the budget year(s) will be set to recover costs over the long run. This means that prices will be set to achieve an Accumulated Operating Result (AOR) in the budget year(s) of zero. During budget execution, business areas will have either a positive or negative Net Operating Result. Accordingly, prices in the budget year will be set to either make up actual/projected losses or to give back actual/projected gains in the budget year(s).

C. In the supply management businesses, the price setting process will be consistent with the rate changes approved during the budget review.

D. Detailed requirements and guidance can be found in Chapter 9.

### 010219 Defense Business Operations Fund - Capital Budgeting

A. Budgetary resources for capital investments will be separately identified in an approved capital budget. Any investment in equipment, other than ADPE and telecommunications equipment; ADPE and telecommunications resources; software development; minor construction; and *depot reliability, maintainability, and sustainability (RM&S) program* investments having a value of \$100,000 or more, and having a useful life of two years or

greater, will be funded through the capital budget and its costs will be amortized or depreciated over a predetermined period. The *\$100,000 threshold* is based on congressional actions *and policy*. Depreciation of capital equipment will be fully reflected in the operating costs and rates of Fund businesses.

#### B. Minor Construction

1. Minor Construction projects costing \$100,000 but less than \$300,000 will be funded through the capital budget and depreciated.

2. *Effective in FY 1996, 10 U.S.C. 2805(c)(1) was amended to increase the threshold for unspecified military construction projects funded by appropriations available for operations (including DBOF) and intended solely to correct a deficiency that is life-threatening, health-threatening, or safety-threatening from \$300,000 to \$1,000,000.*

3. *Effective in FY 1996, 10 U.S.C. 2805(c)(1)(B) was amended to increase the threshold for minor construction projects from \$300,000 to \$1,000,00 for activities designated under the DoD Laboratory Demonstration Program. Fund activities may be designated to participate in the DoD Laboratory Revitalization Demonstration Program. The authority for the Laboratory Revitalization Demonstration Program expires on September 30, 1998.*

4. *Project planning and design costs are considered a capital investment cost that is capitalized by the DBOF activity and financed in the minor construction portion of the capital budget. Planning and design costs are not included as part of the statutory threshold for minor construction projects.*

5. *See Volume 2B, paragraph 090103, for budget formulation and execution procedures.*

#### C. Depreciation

All capital assets owned by activities in the Fund will be depreciated or amortized by the individual Component business area. Depreciation will be on a straight-line basis and based on the acquisition cost, *less residual value when residual value is expected to be 10 percent or more of the acquisition cost*, including installation

and related costs. The following is the depreciation schedule:

Facilities construction (including minor construction) projects - 20 years

Equipment Purchases, Other than ADPE and Telecommunications Equipment - 10 years

ADPE and Telecommunications Resources - 5 years

General Purpose Vehicles - 5 years  
Software Development - 5 years

*Reliability, Maintainability, and Sustainability* - 10 years

#### 010220 Base Support

*Interservice and intragovernmental support, as identified in DODI 4000.19, is reimbursable by the DBOF activity to the extent that the specified support for the DBOF activity increases the host activity's direct costs (i.e., incremental direct cost). Costs associated with common use infrastructure are nonreimbursable, except for support provided solely for the benefit of one or more tenants. Support costs that are charged to a tenant DBOF activity (i.e., reimbursable cost) must be measurable and directly attributable to the DBOF activity. Indirect costs will not be included in reimbursement charges, except those included in stabilized rates charged for DBOF mission products and services. Host activities (suppliers of base support) are permitted to waive reimbursement from tenants who use or benefit from available support without appreciably increasing the host activities' costs (i.e., revenues would be less than the anticipated expense of billing and disbursing funds).*

*DBOF activities that use any of the common base support functions identified in DoDI 4000.19 (Interservice and Intragovernmental Support) are to reimburse host activities for this support. Reimbursement for DBOF mission products and services (e.g., depot supply, depot maintenance, public works center services, information processing, communications, and software development) shall be based on the approved stabilized rate. Other support incidental to the DBOF activity's primary mission or purpose is to be budgeted and reimbursed based on direct costs measurable and directly attributable to the DBOF activity. Only the incremental change in cost attributable to the DBOF activity (incremental direct*

*cost) shall be chargeable to the DBOF activity. Indirect costs are not to be included as a cost to the DBOF activity.*

*Volume 2B, Chapter 9 provides budget formulation and execution procedures.*

#### 010221 Dual Funded Organizations

*A dual funded organization is an organization that is funded (including reimbursable funding) by both the DBOF and other appropriations or accounts. In those instances where a function is funded with a combination of both DBOF and appropriated funds, the function initially will be funded in its entirety either by the DBOF or by appropriated funds. The determination of whether the particular function initially is to be funded by the DBOF or appropriated funds will be based on the predominance of definable units of measure for the function. Examples of definable units of measure include work load, productive hours, outputs, or ultimate use. The appropriation or account initially funding the function shall be reimbursed by the other account(s) at the same unit of measure as was used to determine the initial funding source. The amount of reimbursement shall be determined based on the relative portion of that unit of measure attributable to each part of the organization (or funding source) involved.*

*This policy does not change the policy for reimbursement for base support services provided by the DBOF to tenant activities. DoDI 4000.19, Volume 2A, paragraph 0102020 and Volume 2B, paragraph 090103.K provide guidance for funding base support services.*

#### 010222 Customer Mandated Schedule

*When a job order is canceled or reduced in scope after a DBOF activity has commenced work or incurred costs on the order, the costs incurred, plus the applied overhead (that is indirect and other normally allocated overhead (G&A) costs), plus costs associated with the cancellation or reduction shall be charged to the customer.*

*Examples of directly associated cancellation or reduction costs to be charged to customers are advance planning costs, noncreditable direct material, special test equipment, necessary preservation and/or shipment effort, and any additional effort necessitated by the cancellation and/or reduction (e.g., salvaging of material). In addition, costs charged to customers should include the costs of salaries payable to*

*employees hired specifically to work on the canceled order until the employees are or could have been separated through a reduction in force or other appropriate action (taking into account appropriate administrative lead time), or reassigned to other direct jobs. Costs which are indirectly associated with the cancellation or reduced customer orders, underapplied overhead costs that may result in a DBOF activity as a whole from a reduced work load base shall not be charged to the customer canceling or reducing their order but shall be recorded against the net operating results of the performing DBOF activity.*

## 0103 BUDGET ESTIMATES SUBMISSION

## 010301 General

A. This section, Budget Estimates Submission, provides guidance for the development and submission of the biennial budget estimates to OSD. Much of the budget guidance material formerly included in the “guidance” and “call” memoranda are now included in this Part of Volume 2. The USD(Comptroller) guidance memorandum, transmitted in June or July of each year, will hereafter include only specialized instructions such as program basis for the estimates, key assumptions to be used, and special supporting material requirements. Likewise, “supplementary instructions” memoranda issued on an “as needed” basis (usually in August) by OUSD(Comptroller) Program/Budget will be limited to specific instructions which amplify guidance included in the OUSD(Comptroller) memorandum and in this volume. The use of other memoranda to transmit budget guidance will be restricted to new or nonrecurring requirements.

B. Budget guidance for the National Foreign Intelligence Program will be issued by the Director of Central Intelligence.

C. The instructions for submitting certain summary schedules are provided in Section 010305. The instructions for back-up material tailored to each appropriation or fund category are provided in subsequent chapters. Materials required by OMB Circular A-11, which are not otherwise required by this manual, will be submitted in accordance with that Circular, unless specific exception is granted by the OMB. This is covered in Section 010105.

D. A budget work schedule will be forwarded by separate memorandum at the beginning of each budget formulation cycle. This schedule will show the dates to be used for planning the various phases involved in the formulation process.

## E. Budget Material

1. The material required for the biennial budget estimates submission will be prepared in the formats prescribed in this Part.

Material submitted in accordance with OMB Circular A-11 will follow the format prescribed by that Circular. All material, with the exception of fold-in charts and tables which may be included, will be prepared on 8.5” x 11” paper. Material fulfilling Circular A-11 requirements will be bound on the left side. All exhibit books, except for Military Construction, Family Housing, Base Closure, and Information Technology, will be printed horizontally (landscape) on 11” x 8½” paper. Addressees will reduce all larger pages to the standard 11” x 8.5” size. All pages in each book are to be consistent in size. The following identifies specific requirements:

- (1) Military Personnel - Material to be printed on both sides of the page with a maximum range of 600-650 pages where possible (300-325 sheets of paper printed on both sides.) Print horizontally (landscape) on 11”x8.5” paper using a 1” margin on the side to be bound and 1/2” for other edges. All material will be printed head to toe with 3 holes punched across the top margin with staples, screw posts or ACCO fasteners. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling.
- (2) Operation and Maintenance (to include the Defense Health Program) - Material to be printed on both sides of the page with a maximum range of 600-650 pages where possible (300-325 sheets of paper printed on both sides.) Print horizontally (landscape) on 11”x8.5” paper using a 1” margin on the side to be bound and 1/2” for other edges. All material will be printed head to toe with 3 holes punched across the top margin with staples, screw posts or ACCO fasteners. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling.
- (3) Research, Development, Test and Evaluation - Material to be printed on both sides of the page with a maximum range of 600-650 pages where possible (300-325 sheets of paper printed on both sides.) Begin each program element on a facing page. Print horizontally (landscape) on 11”x8.5” paper using a 1” margin on the side to be bound and 1/2” for other edges. All material

will be printed head to toe with 3 holes punched across the top margin with staples, screw posts or ACCO fasteners. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling.

- (4) Procurement - Material to be printed on both sides of the page with a maximum range of 600-650 pages where possible (300-325 sheets of paper printed on both sides.) Print horizontally (landscape) on 11"x8.5" paper using a 1" margin on the side to be bound and 1/2" for other edges. All material will be printed head to toe with 3 holes punched across the top margin with staples, screw posts or ACCO fasteners. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling.
- (5) Military Construction - The justification material for Military Construction will be provided on 8.5" x 11" paper, typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1" margins. Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.
- (6) Family Housing - The justification material for Family Housing will be provided on 8.5" x 11" paper, typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1" margins. Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.
- (7) Base Closure - The justification material for Base Closure will be provided on 8.5" x 11" paper, typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1" margins.

Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.

- (8) Revolving Funds - Material submitted for the budget estimate submission for revolving funds is to be submitted by business area on 8.5" x 11" paper, with 3 holes punched along the 11 inch side to fit standard three-hole binders. Budget submitting offices should ensure that all narrative type is consistent. Revolving funds justification books prepared by the Components are to be unclassified. Classified exhibits will be submitted under separate cover.
- (9) Information Technology - The justification material for Information Technology will be provided on 8.5" x 11" paper, typed across the short dimension of the paper (portrait) and bound on the left side with staple, screw posts or Acco fasteners.

2. Whenever revisions or correction sheets are necessary, the revised pages showing the date of the change will be inserted in each budget book by a staff member of the DoD Component submitting the change. OUSD(Comptroller) Program/Budget staff will instruct the DoD Component's staff member as to the location of the budget books. Corrections should be held to a minimum and are not necessary for minor typographical errors which make no material difference in the analysis and evaluation of the estimates.

#### 010302 Distribution

Distribution of budget estimates submission material will be made in accordance with the charts on the following pages. All required copies will be delivered directly by each Military Department/Defense Agency to the appropriate offices at the room numbers listed on the following page:

## DISTRIBUTION DELIVERY POINTS

SecDef (OSD Correspondence Control)	3A948	
USD(Comptroller)		
Plans & Systems (P&S)	3A862	697-2124
Operations (OPS)	3D868	697-9317
Investment (INV)	4B916	695-5507
Military Construction (MILCON)	3D841	697-4829
Revolving Funds (REV FUNDS)	3B866	697-1880
Program & Financial Control (P&FC)	3B872	697-0021
Accounting Policy (AP)	3A882	695-7000
Information Technology		
Financial Management (ITFM)	1B650	693-8343
Performance Measures and Results	1A658	614-9153
Chief Financial Officer (CFO) Support Office	1B728	614-0358
Director, PA&E	2D278	695-7710
USD(Acquisition & Technology) Mail Room	3D139	697-6112
USD(Policy)	4B926	697-9478
ASD(C <sup>3</sup> I) Mail Room	3E209	695-6549
USD(Personnel & Readiness)	3C980	697-0617
ASD(HA)	3E321	697-8979
ASD(RA)	2D528	697-3962
ASD(LA)	3D918	614-8423
ASD(PA)	2E811	697-5007
The Joint Staff (J-8)	1E963	695-7064
DOT&E	3E333	695-1565
Ballistic Missile Defense Office (BMDO)	1E1037	693-1640
OMB	Executive Office of the President	202-395-4734
OMB National Security Division		
NEOB, Room 10001		
Washington, D.C. 20503		

**JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
SUMMARY DATA REQUIREMENTS**

	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	S3 EA C9 D4 E8 F	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C	A P	I T F M		C F O	P A & E														
Transmittal Memorandum to SecDef with the following attachments: Summary of Budget Estimates (PB-1), Schedule of Military and Civilian Personnel (PB-4), Supplemental Appropriation Requirements (PB-8)	1	2	5	1	1	1	2				2	8	2	22	1	20	8	2			2	15	1	1	6	102
Overview Booklets	1	5	5	1	1	1	1				2	8	2	22	3	20	7	2			2	50	1	1		134
Program and Financing/Object Classification Exhibits (PB-2/2A)	1						2				2			6	1											11
Analysis of Pay Increase Costs (PB-5)	1	2	2								2	1	2				2					15				26
Additional Budget Submission (PB-10)	1	2	2	1	1	1	4				2	1	2	6	1	9	1				2	15				50
Automation Submission Requirements	1						**				.															**

\* Provide unclassified data only.

\*\* See Section 0105 for the Budget Automation Submission requirements.

Note: Defense Agencies material must be packaged in sets with the originating agency clearly identified on each page of each exhibit.

**JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
MILITARY PERSONNEL ACCOUNTS**

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C	A P	I T F M		C F O	P A & E													
Mil Pers, Army	2	1	2		1					2	1	2	3	1	6	8	2			1	15		45		
Mil Pers, Navy	2	1	2		1					2	1	2	3	1	6	8	2			1	15		45		
Mil Pers, MC	2	1	2		1					2	1	2	3	1	6	8				1	15		43		
Mil Pers, AF	2	1	2		1					2	1	2	3	1	6	8	2			1	15		45		
Res Pers, Army	2	1	2							2	1	2	3	1	6	4	2			5	15		44		
Res Pers, Navy	2	1	2							2	1	2	3	1	6	4	2			5	15		44		
Res Pers, MC	2	1	2							2	1	2	3	1	6	4				5	15		42		
Res Pers, AF	2	1	2							2	1	2	3	1	6	4	2			5	15		44		
Natl Gd Pers, Army	2	1	2							2	1	2	3	1	6	4	2			5	15		44		
Natl Gd Pers, AF	2	1	2							2	1	2	3	1	6	4	2			5	15		44		
DoD Military Retirement Fund	2	1	2								1	2	1			2					15		24		
Military Civil Functions (Education Benefits)	2	1	2							2	1	2				2				1	15		26		

\* Provide unclassified data only.

**JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
OPERATION AND MAINTENANCE**

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S	I N V	M I L I T A R Y	R E V O L V I N G	P & F C	A P	I T F M	C F O	P A & E														
O&M, Army**	3/8	1	3		1			1		2	1	2	14	1	12	8			2	15		63			
O&M, Navy**	3/8	1	3		1			1		2	1	2	14	1	12	8			2	15		63			
O&M, MC**	3/8	1	3		1			1		2	1	2	14	1	12	8			2	15		63			
O&M, AF**	3/8	1	3		1			1		2	1	2	14	1	12	8			2	15		63			
O&M, Defense Agencies**	3/8	1	2		1			1		2	1	2	12	1	12	4			1	15		55			
US Court of Appeals for the Armed Forces	3	1	2							1	2			2	1					15		24			
Inspector General**	3	1	2							1	2	12				1				15		34			
O&M, Army Reserve**	3/8	1	3		1					2	1	2	8	1	7	5			5	15		51			
O&M, Navy Reserve**	3/8	1	3		1					2	1	2	8	1	7	5			5	15		51			
O&M, MC Reserve**	3/8	1	3		1					2	1	2	8	1	7	5			5	15		51			
O&M, AF Reserve**	3/8	1	3		1					2	1	2	8	1	7	5			5	15		51			
O&M, Army National Guard**	3/8	1	3		1					2	1	2	8	1	7	5			5	15		51			
O&M, Air National Guard**	3/8	1	3		1					2	1	2	8	1	7	5			5	15		51			
Drug Interdiction & Counter-drug Activities	14	1	2	1						2	1	2	10	2	10	1	1		1	15		49			
Cemeterial Expenses (Army)	3	1	2								1	2	1			2				15		24			
Wildlife Conservation	3	1	2								1	2	1			1				15		23			

\* Provide unclassified data only.

\*\* OP-32 copy must also be provided to the Revolving Funds Directorate.

Note: Defense Agencies material must be packaged in sets with the originating agency clearly identified on each page of each exhibit.

**JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
PROCUREMENT ACCOUNTS - ARMY**

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C	A P	I T F M		C F O	P A & E													
Acft Proc, Army	4	1		3	**					2	2	2	18	2	11	1				2	15	1		60	
Missile Proc, Army	4	1		3	**					2	2	2	18	2	11	1					15	1		58	
Proc of W&TCV, Army	4	1		3	**					2	2	2	18	1	11	1					15	1		57	
Proc of Ammunition, Army	4	1		3	**					2	2	2	11	1	7	2					15	1		47	
Other Proc, Army	4	1		3	1	**			1	2	2	2	18	1	12	2				2	15	1		63	

\* Provide unclassified data only.

\*\* Provide a copy of Exhibit P-32, Procurement Purchases from DBOF, to the Revolving Funds Directorate.

**JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
PROCUREMENT ACCOUNTS - NAVY**

Appropriation	C H A P T E R	USD(Comptroller)										O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C	A P	I T F M	C F O	P A & E													
Acft Proc, Navy	4	1		3		**			2	2	2	18	2	11	1				2	15	1		60	
Weapons Proc, Navy	4	1		3		**			2	2	2	18	1	11	1				1	15	1		58	
SCN, Navy	4	1		3		**			2	2	2	18	1	6	1				2	15	1		54	
Other Proc, Navy	4	1		3	1	**		1	2	2	2	18	1	12	2				2	15	1		63	
Procurement, MC	4	1		3		**			2	2	2	18	1	11	1				1	15	1		58	

\* Provide unclassified data only.

\*\* Provide a copy of Exhibit P-32, Procurement Purchases from DBOF, to the Revolving Funds Directorate.

JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
 PROCUREMENT ACCOUNTS - AIR FORCE

Appropriation	C H A P T E R	USD(Comptroller)										O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A	R A *	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C	A P	I T F M		C F O													
Acft Proc, AF	4	1		3		**				2	2	2	18	2	11	1				2	15	1		60
Weapons Proc, AF	4	1		3		**				2	2	2	18	2	11	1					15	1		58
Other Proc, AF	4	1		3	1	**		1		2	2	2	18	1	12	2				2	15	1		63

\*Provide unclassified data only.

\*\* Provide a copy of Exhibit P-32, Procurement Purchases from DBOF, to the Revolving Funds Directorate.

**JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
PROCUREMENT ACCOUNTS - DEFENSE-WIDE**

Appropriation	C H A P T E R	USD(Comptroller)										O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C	A P	I T F M		C F O													
Procurement, Defense-wide	4	1		3	1	**			1		2	2	2	18	1	12	1				3	15	1	63
National Guard & Reserve Eq	4	1		3		**				2	2	2	18	1	11	1				3	15	1	60	
Defense Production Act	4	1		3						2	2	2	18	1	11	1					15	1	57	
Chemical Agents & Munitions Destruction, Defense-wide	4	1		3	1					2	2	2	18	1	6	1					15	1	53	

\* Provide unclassified data only. \*\* Provide a copy of Exhibit P-32, Procurement Purchases from DBOF, to the Revolving Funds Directorate.

**Note:** Defense Agencies material must be packaged in sets with the originating agency clearly identified on each page of each exhibit.

JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
RESEARCH, DEVELOPMENT TEST & EVALUATION ACCOUNTS

Appropriation	C H A P T E R	USD(Comptroller)										O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C	A P	I T F M		C F O													
RDT&E, Army Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 3 3 1	1 1	1				2	2 2 2	2 1 1	29	2	11	1				1	15	1		71 4 6 6 2
RDT&E, Navy Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 3 3 1	1	1				2	2 2 2	2 1 1	29	2	11	1				1	15	1		71 4 6 6 2
RDT&E, AF Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 3 3 1	1 1	1				2	2 2 2	2 1 1	29	2	11	1				1	15	1		71 4 6 6 2

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JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
RESEARCH, DEVELOPMENT TEST & EVALUATION ACCOUNTS

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C	A P	I T F M		C F O	P A & E													
RDT&E,Defense Agencies Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 1 2 1	1 1	1				2	2 2 2	1 1	29	2	11	1			1	15	1	69 2 5 5 2			
Director,of OT & E Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 1 2 1	1				2	2 2 2	2 1 1	29	2	11	1					15		68 2 5 5 2			
Director,of DT & E Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 1 2 1	1				2	2 2 2	2 1 1	29	2	11	2					15	1	70 2 5 5 2			

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**JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
DEFENSE BUSINESS OPERATIONS FUND & WORKING CAPITAL FUNDS**

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C	A P	I T F M		C F O	P A & E													
Defense Business Operations Fund	9																								
Army	9	1	1	1		8			1	2	2	2	9	1	16	5				15	1		65		
Navy	9	1	1	1		8			1	2	2	2	9	1	16	5				15	1		65		
Air Force	9	1	1	1		8			1	2	2	2	9	1	16	5				15	1		65		
Defense Agencies	9	1	1	1		8			1	2	2	2	9	1	16	5	1			15	1		66		
National Defense Stockpile Fund	10	1	1	1		2				2	2	2	4	1	16	5				15			52		
Building Maintenance Fund	10	1	1	1		2				2	2	2	4	1	16	5				15			52		
Pentagon Reservation Maintenance Revolving Fund	10	1	1	1		2				2	2	2	4	1	16	5				15			52		
National Defense Sealift Fund	10	1	1	1		2				2	2	2	4	1	6	5				15			42		
Management Funds	10	1	1	1		2				2	2	2	4	1	16	5				15			52		
Trust Funds	10	1	1	1		2	1			2	2	2	4	1	16	5				15			53		

\* Provide unclassified data only.

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**JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
MILITARY CONSTRUCTION & FAMILY HOUSING ACCOUNTS**

Appropriation	CHAPTER	USD(Comptroller)																TOTAL						
		P & S	OPS	INV	MILCON	REVFUNDS	P & FC	AP	ITFM	FO	PA&E	OMB	A & T	USD (P)	CSI	P & R	HA		LA	PA*	RA	TJS	DOT & E	BMDO
Military Construction, Army	6	1			2					2	1	2	9	1	11	2	1			1	15			48
Military Construction, Navy	6	1			2					2	1	2	9	1	11	2	1			1	15			48
Military Construction, MC	6	1			2					2	1	2	9	1	11	2				1	15			47
Military Construction, AF	6	1			2					2	1	2	9	1	11	2	1			1	15			48
Military Construction, Def Agencies **	6	1			2					2	1	2	9	1	11	2	1			1	15			48
Military Construction, Army Reserve	6	1			2					2	1	2	9	1	7	2				2	15			43
Military Construction, Navy Reserve	6	1			2					2	1	2	9	1	7	2				2	15			44
Military Construction, MC Reserve	6	1			2					2	1	2	9	1	7	2				2	15			44
Military Construction, AF Reserve	6	1			2					2	1	2	9	1	7	2				2	15			44
Military Construction, Army National Guard	6	1			2					2	1	2	9	1	7	2				2	15			44
Military Construction, Air National Guard	6	1			2					2	1	2	9	1	7	2				2	15			44
Family Housing, Army	6	1			2					2	1	2	9	1	7	2					15			42
Family Housing, Navy	6	1			2					2	1	2	9	1	7	2					15			42
Family Housing, MC	6	1			2					2	1	2	9	1	7	2					15			42
Family Housing, AF	6	1			2					2	1	2	9	1	7	2					15			42
Family Housing, NSA, DIA, or DLA	6	1			2					2	1	2	9	1	7	2					15			42
Homeowners Assistance (Army)	6	1			2					2	1	2	3			2					15			28
NATO Security Investment Program	6	1			2					2	1	2	3	1		2					15			29

\* Provide unclassified data only. \*\* Any Defense Agency submitting a Military Construction Budget should make same distribution as Military Services.

Note: Defense Agencies material must be packaged in sets with the originating agency clearly identified on each page of each exhibit.

JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
BASE REALIGNMENTS AND CLOSURES (BRAC)

Appropriation	C H A P T E R	USD(Comptroller)										O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S .	I N V	M I L C O N	R E V F U N D S	P & F C	A P	I T F M	C F O	P A & E													
BRAC - ARMY	7	1	2							2	1	2	9	1	10	2	1			1	15		49	
BRAC - NAVY	7	1	2							2	1	2	9	1	10	2	1			1	15		49	
BRAC - AF	7	1	2							2	1	2	9	1	10	2	1			1	15		49	
BRAC - DLA	7		2							2	1	2	9	1	10	2	1			1	15		49	
BRAC - DISA	7	1	2							2	1	2	9	1	10	2	1			1	15		49	

\* Provide unclassified data only.

JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
SPECIAL INTEREST REQUIREMENTS

PROGRAM	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O	P A & E													
Real Property Maintenance	8	1	1		2					2	1	2	3	1	12	1				2	15			43	
Offsetting Receipts	11	1		1						1	2				6	2					15			29	
Information Technology	18	1	1	1					1	2	1	2	2		7	2	1			1	15			37	
Defense Intelligence Programs (DIP)	16	1		1						2	1	2	1	1	4	1					15			29	
Defense Health Programs	12	1	2	1					1	2	1	2	1		1	3					15			30	
O&M Foreign Currency Exchange Data	19	1	2	1							1	2	2		4	2					15			30	
HQs Operation & Admin Exhibit	19	1	2							2	1	2	1	1		3					15			28	
Legislative Affairs Exhibit	19	1	2							2	1	2				3		1		1	15			28	
Budgeted Environ. Projects (Non-ER,D)	19	1	2							2	1	2	5			1					15			29	
Waste Minimization Capitalization Account (WMCA) Exhibit	19	1	2								1	2	5			1					15			27	

\* Provide unclassified data only.

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JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
SPECIAL INTEREST REQUIREMENTS

PROGRAM	USD(Comptroller)												O M B	A & T	U S D (P)	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
	C H A P T E R	P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M	C F O	P A & E														
Dependents Student Meal Prog Exh	19	1	2							2	1	2	1			3					15		27		
Administrative Motor Vehicle Operations Exhibit	19	1	2								1	2	1		1	1					15		24		
Commercial Activities Exhibit	19	1	2							2	1	2	1			2					15		26		
Professional Military Education Schools Exhibit	19	1	2							2	1	2			1	3					15		27		
Child Development, Family Centers, and Family Advocacy Programs	19	1	2							2	1	2				3					15		26		
Budgeted Military and Civilian Pay Raise Exhibit	19	1	3							2	1	2				5					15		29		
Major Range and Test Facility Base	19	1		1						1	1	1	6	1		1						1	14		
Productivity Improvements	19	1	1	1		1				2	1	2	8	1	7	3					15	1	44		
Test & Evaluation Fund	19	1		1						2	1	2	5	1		2					15	1	31		

\* Provide unclassified data only.

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JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION  
SPECIAL INTEREST REQUIREMENTS

PROGRAM	C H A P T E R	USD(Comptroller)										O M B	U S D (A)	A & T	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C	A P	I T F M		C F O													
Defense Environmental Restoration Program	13	1	2							2	1	2	10		1	1				15			35	
Federal Credit Program	19	1			1	1				2	1	2				1				15			24	

\*Provide unclassified data only.

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010303 Preparation of the Biennial Budget Estimates

A. General Guidance

1. A revision of the current year budget will be submitted by DoD Components concurrently with submission of estimates for the biennial budget years. This revision will permit a complete reassessment of current year financial requirements to be conducted during the review of requirements for the biennial budget years.

2. Estimates for the biennial budget years and outyears will be based upon the force levels, program decisions, and the TOA levels contained in the Program Objective Memorandums (POMs) as modified by the Program Decision Memorandums (PDMs).

3. At various organizational levels throughout the Department of Defense, a systematic cost-benefit analysis of proposed expenditures can be of significant value in program formulation. Investments and expenditures in each appropriation category will normally be supported by an analysis which matches estimated costs with benefits (outputs), subject to the following criteria:

a. Funding is, for the first time, shown as required in the period covered by the fiscal guidance, or

b. Previously established funding requirements in these years are significantly altered by changed program or project plans.

The criteria in DoDI7041.3, "Economic Analysis and Program Evaluation for Resource Management," will apply. Budget submissions will, as a minimum, be accompanied by a statement that (1) the submission is supported by an economic analysis, or (2) an economic analysis is not required, citing the reason. Submission of detailed backup information to OSD will be on "as requested" basis.

4. Transfers of functions between DoD Components will not be reflected in the September 15 submissions unless they have been approved by the Secretary of Defense and the dollar amounts and personnel spaces to be

transferred in the current year are fully decided upon by all DoD Components concerned when the estimates are prepared. Under these circumstances, both the gaining and losing Components will reflect the decisions in their estimates with equal and offsetting manpower and dollar amounts. The gaining DoD Component is responsible to confirm that this is the case. If this cannot be confirmed, then neither Component will reflect the transfer in their budget estimates. Each Component will notify OUSD(Comptroller) Program/Budget of the planned functional transfers not reflected.

5. Adjustments necessary to properly reflect functional transfers agreed upon by the parties, but not included in the September 15 estimates, will be accomplished in the budget review process. Components should ascertain that any pending Program Change Proposals (PCRs) as defined in DoDI7045.7 are folded into the budget review. To assure that the necessary adjustments are made, the gaining Component will report the necessary information to OUSD(Comptroller) Program/Budget. This information will cite the Secretary of Defense prior approval and include identification by fiscal year, appropriation and budget activity of the "to" and "from" amounts and associated personnel spaces to be transferred. Each gaining DoD Component must assure that all such transfers approved through November 15 are reported as soon as possible but not later than November 20, Exhibit PB-10, as prescribed in Section 010307 and provided in Section 0107, will be used for this purpose by being suitably adapted to show separately "to" and "from" changes. Functional transfers approved after November 15 will be financed by reimbursement in the current year and the budget year. Necessary exceptions to this general rule will be authorized on a case-by-case basis.

6. Material should be "Unclassified" "For Official Use Only" unless contents otherwise require a higher classification. *All Budget Estimates Submission material is subject to DoD 5400.7-R, DoD Freedom of Information Act Program, Chapter II, Exemptions and in particular exemption number 5.*

B. Pricing in the Biennial Budget Estimates

1. It is DoD policy to reflect the most likely or expected full costs (including military and civilian personnel pay) for the current year, the biennial budget years, and outyear estimates for all appropriations.

2. Estimated price level changes will be based on data provided by DoD (Comptroller). These indices, which will be updated as economic conditions warrant, will be used to (1) determine the amount of price escalation for a procurement line item, major RDT&E system, or construction item over a given time period, and (2) project inflation in other noncompensation areas of all other appropriations.

3. Military and civilian personnel compensation will be fully funded in the biennial budget estimates using the rates provided by the DoD (Comptroller).

4. Biennial budget estimates for goods and services will in all cases reflect the following considerations:

a. Cost-quantity relationships as they affect unit prices -- e.g., the unit price forecast in the biennial budget estimates will be higher or lower than the unit price current when the estimates are prepared, if differences in the quantities involved are price-significant.

b. The state of development or production and the learning curve.

c. Specific price changes, to take effect at a future date -- e.g., a specific and authoritative rate or tariff schedule to take effect on a definite future date, which may involve higher or lower prices than those in effect at the time estimates are prepared.

d. Predictable cost increases due to risk.

#### C. Preparation of Biennial Budget Estimates - Multiple Appropriations

1. Section 0107 contains formats for those exhibits applicable to more than one appropriation.

2. In addition to those exhibits identified in Section 0107, there are exhibits required by other chapters and included, in other appendices which require identification of budget estimates/requirements for more than one appropriation. This is particularly true of requirements discussed in Chapter 19. Offices responsible for budget estimates submissions must ensure that all such exhibits reflect total requirements for all appropriations.

#### D. Preparation of Biennial Budget Estimates - Operations

1. Separate identification and justification (including cost-benefit studies) are required for management actions such as data automation and systems engineering. The development, implementation and expansion of automated data systems will be based on an economic analysis which should show that the proposed management action will produce an early and demonstrably high return on investment or result in substantial increases in mission performance and effectiveness. Savings from previously approved investments and management actions will be separately identified.

2. The Dependents' Education Program in the budget years would be based on the best estimate of student load and planned at the current year program level in accordance with the criteria for the regular school program which will be set forth in a separate USD(P&R) memorandum.

#### E. Preparation of Biennial Budget Estimates - Procurement

1. In development of requirements for procurement of modern equipment to offset consumption or attrition of older items, all assets of the older items as well as acceptable substitutes, will be applied against gross requirements in determining net procurement requirements.

2. Administrative leadtime requirements in the budget years for any principal item should not exceed the leadtime used in the development of the current year budget program.

3. Production leadtimes utilized in preparation of estimates for the budget years

should be based on the latest contract experience and current conditions, and generally should not be greater than those used for the same item in the development of the current year budget program. Any increases should be clearly identified and accompanied by an explanation of the reason along with an identification of the pacing components/manufacturers causing the increase.

4. Use of long leadtime component procurement will be consistent with the full funding policy expressed in DoD Directive 7200.4. In this regard, long leadtime component procurement will be limited to those few critical components whose leadtimes exceed the obligation availability of the appropriation or are significantly longer than other components of the same end item.

5. For comparability purposes the P-1 Exhibit will show the prior fiscal year program in amounts to reflect reprogramming actions planned to be accomplished through the first quarter of the current year. To the extent that such reprogramming actions are not approved for budget purposes, the changes will be documented by PBD action to adjust the prior year program in the computer record.

6. Budget estimates will reflect economic production rates, unless there is strong justification (other than funding constraints) for the use of other rates.

#### F. Preparation of Biennial Budget Estimates - Research, Development, Test and Evaluation

1. In the development and review of RDT&E programs, special attention will be devoted to the numbers of civilian and military personnel required for support of those programs.

2. Increased emphasis will be placed on application of standards and austere limitations to housekeeping and support activities including real property maintenance, facilities operations, equipment replacement and maintenance, and supply inventory levels.

#### G. Preparation of Biennial Budget Estimates - Revolving and Management Funds

1. Revolving and management fund programs and biennial budget estimates will be consistent with, and justified by, related support requirements; that is, program and budget estimates will be based on anticipated customer needs for associated supplies, equipment, and services, loan purchase requirements for production guarantee accounts, scope of operations to be financed through management funds, etc. Biennial budget estimates will be consistent with the anticipated customer needs that can be financed by the related program included in the customers' budget estimates. Increased emphasis should be directed toward assuring that customers are getting maximum value for their appropriated funds.

2. Appropriations funded requirements for the Defense Business Operations Fund will be computed under the same guidance as outlined above for the specific appropriations.

#### 010305 Budget Estimates Summaries and Transmittal

##### A. Budget Estimates Transmittal

1. The budget estimates will be transmitted by memorandum to the Secretary of Defense from the Secretary of each Military Department, the Director of each Defense Agency, the Assistant Secretary of Defense (Health Affairs), the Deputy Assistant Secretary of Defense (Environment), the Deputy Assistant Secretary of Defense (Administration), the Deputy Assistant Secretary of Defense (Drug Enforcement Policy and Support), and the Director, The Joint Staff. While it is mandatory that the exhibits below be submitted in the precise formats specified, any explanations or highlight information that the submitting official considers appropriate may accompany the transmittal. Exhibits PB-1, PB-4, and PB-8 include budget estimates summary data and will be "Unclassified", "For Official Use Only" unless the contents otherwise require a higher classification.

PB-1. Summary of FY 19PY thru 19BY2 Budget Estimates. [Section 010702]

PB-2. Program and Financing Schedule, Annual Accounts. (FY 19PY thru 19BY2) [Section 010702]

PB-2A Program and Financing Schedule, Other Accounts. (FY 19PY thru 19BY2) [Section 010702]

PB-4. FY 19BY1 and 19BY2 Budget Estimates - Schedule of Civilian and Military Personnel. (FY 19PY thru 19BY2+4) [Section 010702]

PB-8. FY 19CY Supplemental Appropriation Requirements (Described in Section 010306). [Section 010702]

2. The specified exhibits, transmittal memorandum to the Secretary of Defense, and other explanatory or highlight information will be submitted as follows:

a. Secretary of Defense transmittal memorandum, with exhibits PB-1, PB-4, and PB-8 attached. Deliver six copies to OSD Correspondence Control, Room 3A948. Other copy requirements are identified in Section 010302.

b. Secretary of Defense transmittal memorandum, with exhibits PB-1, PB-4, and PB-8 attached. Copy requirements are identified in Section 010302.

c. Overview booklets, such as the Air Force "Highlights," Navy "Blue Book," etc. Copy requirements are identified in Section 010302.

d. Exhibits PB-2 and PB-2A for each appropriation account. Deliver two copies to Office of the USD(Comptroller), Directorate for Program and Financial Control, Room 3B872.

3. Budget estimates for the Defense portion of the National Foreign Intelligence Program will be submitted as prescribed by the Director of Central Intelligence (DCI). In addition to budget exhibits specified by the DCI, the Office of the Secretary of Defense requires certain other materials as outlined in Chapter 16.

4. Machine-readable data will be submitted to support Exhibits PB-2, PB-2A, and PB-4 (see Section 010505). A hard-copy

submission of these exhibits, including FY 19PY, 19CY, 19BY1 and 19BY2 for the PB-2, PB-2A, and PB-4, will also be required. The hard copy submission should be a computer-prepared print-out of the machine data using the exhibit formats specified herein. Extreme care must be exercised to assure that the machine-readable data and the exhibits are identical in data content. As described in Section 010505, the machine data are the basis for the OSD budget review.

#### B. Program and Financing Schedules

1. Data for the program and financing schedules (Exhibits PB-2 & 2A) are required on the due date established for the budget submission for each appropriation and fund. Section 32.8 of OMB Circular A-11 requires the separate submission of supplementary program supplemental and proposed rescissions.

2. Program data will be presented in the program and financing schedule on an obligation basis consistent with the presentation in the President's Budget of previous years, unless other directions are transmitted by separate memorandum.

3. Actual prior year data will be required when available in accordance with specific update instructions issued separately.

4. Budget subactivities will be shown on program and financing schedules in all cases as they appear in the "Budget Account Title File Listing" of the Name Edit System structure referenced in Section 010506.

5. Special care should be taken to assure that data presented in the object classification schedule (Section 010506) is consistent with information required on special exhibits. For example, object class data provided for advisory and assistance services (BRS Object Class Tx2511) is the basis for Exhibit PB-15 (Chapter 19).

6. The hard-copy and machine-readable submissions of the section entitled "Relation of Obligations to Outlays" (commonly called the "expenditure tail") is required only from the Military Departments. It will show the budget activities/subactivities used as computer input

and will also show the various computed subtotals and totals as described in Section 010506. (Hard-copy and machine-readable input are not required for "Relation of Obligations to Outlays" for Defense accounts with a component identification code of "97" except for the three Defense accounts required by paragraph F of Section 010506.)

#### 010306 Supplemental Appropriation Submission

##### A. Budget Estimates Transmittal

1. *Supplemental appropriations are normally allowed to meet unforeseen contingencies of a magnitude that cannot be absorbed or accommodated through reprogrammings and transfers. Specific guidance on this will be provided on a case-by-case basis.*

2. OMB Circular A-11 provides additional policy guidance on supplemental estimates.

B. Supplemental appropriation requirements will be submitted on a schedule in the format of Exhibit PB-8, provided in Section 010702. This exhibit will be transmitted in the same manner as the budget estimate summaries (see Section 010305).

##### C. Material Included for Informational Purposes

1. Under the 41 U.S. Code authorizations (formerly Section 3732 of the revised statute), the law provides that the President may exempt appropriations, funds, and contract authorizations which are available for military functions under the Department of Defense from the antideficiency provisions of 31 U.S. Code 1517 (formerly Section 3679 of the revised statute) whenever he deems such action necessary in the interests of national defense. Upon determination by the President that such action is necessary, the Secretary of Defense is authorized to provide for the cost as an accepted expense. For example, if the President determines that it is necessary to increase the number of military personnel on active duty beyond the number for which funds are provided in the annual appropriation act, the Secretary of Defense is authorized to provide for the cost of such increased military personnel as an accepted

expense. Obligations are then authorized to be incurred in excess of amounts appropriated. After substantially all obligations have been liquidated, an appropriation is requested to liquidate any unfinanced balances.

2. The law provides essentially that, notwithstanding the balances available, revolving funds may incur obligations to provide for making issues through the production lead-time period (10 USC 2210(b)). As a technical matter, this constitutes a form of contract authorization, and is so displayed in the President's Budget.

#### 010307 Additional Budget Submissions

A. General Guidance. Following the initial biennial budget estimates submission (initial submit), normally on September 15, additional budget estimates submissions (additional submits) may be made, where warranted by specific changes in circumstances, within approved TOA control totals established by the USD(Comptroller) and under the following restrictions:

1. Additional budget submissions must be submitted as adjustments to, not substitutes for, the initial submit.

2. Unless otherwise directed by the USD(Comptroller), additional budget submissions must be offset with equal or greater cost tradeoffs, and must clearly indicate the areas of increase and decrease consistent with the justifications submitted as part of the initial submit.

3. Proposed decreases may not consist of reductions already effected or imminently planned to be effected as part of the budget review.

4. Additional budget submissions may not be used to compensate for incomplete or inadequate initial submits.

5. Additional budget submissions may not be used to appeal budget decisions.

6. If an additional budget submission results in an impact on revolving funds, those related requirements must be incorporated in the additional budget submission.

B. Submission Requirements In order to be considered during the budget review, all additional budget submissions must be received no later than September 30 or as specified in the annual guidance. Additional budget estimates for the current year or biennial years 1 and 2 will be accompanied by Exhibit PB-10, provided in Section 010702, plus the necessary justification material. This should take the form of a complete narrative justification and may be included on the transmittal memorandum or as an attachment to Exhibit PB-10. The applicable out-year impact of the additional budget submission will also be shown on Exhibit PB-10. The additional estimates will be transmitted in two copies (plus two additional copies for each appropriation affected) by memorandum to the USD(Comptroller) and signed by the same official who submitted the initial budget estimates or his appointed deputy. All additional budget submissions will be hand carried to the Office of the USD(Comptroller), Directorate for Program and Financial Control, Room 3B872, for OSD processing. The additional budget submission will be addressed in subsequent budget decision document(s).

#### 010308 Major Budget Issues (MBIs)

*Near the end of the budget review process, the Secretary of Defense and the Deputy Secretary of Defense may provide for the review of Component major policy or budget issues that have not yet been resolved. Resolution of these issues may displace other programs within the fixed DoD topline. Copy requirements of Component issues will be provided if an MBI review is scheduled. A general format is provided in Section 0107.*

#### 010309 Budget Review Procedures

A. Budget Review System. The automated Budget Review System is the official OSD record of the budget estimates as submitted by the DoD Components and adjusted by Secretary of Defense decisions known as Program Budget Decisions (PBDs). The data contained in the Budget Review System is the base for preparation of the Program and Financing Schedules, Relation of Obligations to Outlays, Object Classification Schedules, and the data required for OMB MAX Budget System, as required by OMB Circular No. A-11. These

documents are forwarded to OMB for preparation of the President's Budget. In addition, the automated Budget Review System is used to prepare a comprehensive set of management information summaries used to support the budget press release, statements to the Congress and other information requirements. Financial data, military end strength, and *civilian full time equivalent (FTE)* data are provided. Budget estimate submissions are entered into the system through machine readable inputs from the DoD Components. The formats and requirements are prescribed in Sections 010505 and 010506. During the joint OMB/OSD Budget Review, budget decision documents are recorded into the computer system and the current status of the budget review is available on a recurring basis.

#### B. Development of Out-year Data During the Budget Review

1. The automated Budget Review also includes a continuing update of the out-year TOA and manpower, adjusted to reflect the extension of CY, BY1, and BY2 decisions made during the budget review.

2. TOA, military end strength and *civilian FTE* data for the initial out-year data base are provided by each of the DoD Components (reference Section 010505). During the budget review, as budget decision documents are approved and recorded into the automated record, the TOA and manpower out-year impact of each decision is addressed on the decision document and is also entered into the automated record. The budget decision document will contain one of the following descriptors of out-year impact:

a. The estimated out-year impact for each year in millions of dollars and end strength.

b. Substantive program direction for the out-years as a basis for DoD Component determination of dollar amounts and manpower involved (to be used if out-years are not specifically addressed in a budget decision document).

c. No known out-year impact.

3. As with the CY, BY1, and BY2 decisions, the out-year adjustments approved in the Secretary of Defense decisions are entered into the automated Budget Review System using record layouts shown in DD Form 2234, Out-year Recording Form (\$\$), and DD Form 2236-1, End Strength Out-year Recording Form. TOA adjustments are recorded at the appropriation account level by budget subactivity, and by program budget decision number. Manpower data is recorded at the appropriation account level by budget subactivity, and by program budget decision number with active military manpower detailed by officer, enlisted and cadets; selected reserve manpower detailed by officer and enlisted personnel category; and civilian *FTE* detailed by U.S. direct hire, foreign national direct hire, and foreign national indirect hire.

4. The automated Budget Review System produces Out-year Impact Status Reports on a recurring basis throughout the budget review. These reports, which are distributed to the applicable DoD Components, show TOA & manpower data by appropriation, budget activity/subactivity and personnel category for the budget submission base and all adjustments to the base resulting from decisions made during the budget review. The final reports at the conclusion of the budget review reflect the out-year numbers (TOA and manpower) which are the control numbers for the President's Budget update of the Future Years Defense Program (FYDP). It is essential that the Out-year Impact Status Reports be reviewed by the DoD Components on a recurring basis during the budget review so the out-year numbers are, under continuous scrutiny and the President's Budget update for the FYDP may proceed in a timely manner.

#### C. Printing Schedule for Budget Material

1. OMB Circular No. A-11 prescribes the requirements for materials to be included in the President's Budget document. Annually, the ODC(P/B), OUSD(Comptroller) publishes instructions on the procedures to be followed during the budget review. These instructions detail the sequence of events necessary to finalize the budget review and complete the printing phase of the budget. All

actions concerning printing of budget material will be accomplished in accordance with these references and the following paragraphs.

2. OMB will provide ODC(P/B), OUSD(Comptroller) with reprinted galleys based on last year's President's Budget document. These galleys will omit all amounts in the schedules and tables. The submission of marked-up reprinted galley and new material is intended to fill technical budget preparation needs (i.e., determine that all lines, account titles, text, and appropriation language are correct and that all required schedules are in print). Additionally, by representing the best estimate of the current status of programs, the impact of any further changes, as final decisions are made, will be minimized. The reprinted galleys will be marked-up by the ODC(P/B), OUSD(Comptroller) staff, probably in mid-December, to show the current status of the budget after the prior year column has been updated and validated. The data in the current year and both biennial year columns will be blank at this time.

3. There will be no changes to the prior year column of the budget after reprinted galley, except to, correct printer errors. In some cases, new print materials may be required after reprinted galleys, (e.g., new accounts, accounts with supplemental requiring separate schedules, rescission proposals and other material to be presented in the President's Budget document for the first time).

4. OMB will cycle the reprinted galley and provide galley proofs to ODC(P/B), OUSD(Comptroller). Further instructions on processing galley beyond the first step will be contained in the ODC(P/B), OUSD(Comptroller) instructions cited in 1. above or some other appropriate guidance memorandum.

0104 CONGRESSIONAL  
JUSTIFICATION/PRESENTATION

## 010401 General

A. Purpose

1. This section provides instructions for the preparation of justification material for presentation to congressional committees. Justification material should be developed using the guidelines established herein as the minimum requirements to be included in the Justification Books. Any exception to these minimum requirements must be cleared with OUSD(Comptroller) Program/Budget.

2. Justification of proposed supplemental appropriations and budget amendments are covered in OMB Circular A-11 and Section 010402; however, separate instructions will be issued by OUSD(Comptroller) Program/Budget as the need arises.

3. General preparation and submission instructions pertaining to individual appropriations, Intelligence Programs and Communications, Command and Control (C<sup>3</sup>) Programs are contained in Chapters 2 thru 7,9,10, 16 and 17.

4. *All congressional budget/presentation material is subject to DoD 5400.7-R, DoD Freedom of Information Act(FOIA) Program requirements. Chapter II, Exemptions of this regulation should be reviewed carefully before denial of any FOIA request. Exemptions will generally fall into category 5.a.9 in section 3-200. Use of For Official Use Only (FOUO) must meet the requirements of DoD 5400.7-R Chapter IV.*

B. Preparation of Material

1. Separate Justification Books will be furnished for each Public Law title relating to each Military Department. An O&M Overview book will be developed within OUSD(Comptroller) Program/Budget as well as a consolidated overview of Multiyear Procurement programs based on submissions of the Military Departments. Material prepared by the individual Defense Agencies also will be consolidated by

OUSD(Comptroller) Program/Budget into a single Justification Book for each Public Law title. Material for the Operation and Maintenance, Defense Agencies; U.S. Court of Appeals for the Armed Forces, Defense; Environmental Restoration, Defense; Office of the Inspector General; and Contingencies, Defense; appropriations will be consolidated into a single Justification Book. Additionally, information technology material prepared by the Military Departments and other DoD Components will be consolidated by DASD(C<sup>3</sup>) (Information Technology Resources) into a single Justification Book. The Department of the Army will prepare a justification book for Chemical Demilitarization programs and will consolidate material for the Family Housing and Homeowners' Assistance Fund, Defense appropriations into a single Justification Book. Each Department will prepare a Justification Book for each Base Closure Account. In addition, separate Justification Books will be prepared for Intelligence-Related Activities and the Defense portion of the National Foreign Intelligence Program, the latter as prescribed by the Director of Central Intelligence. All other Justification Books will be annotated as appropriate to indicate items and resources supported in Intelligence Program Justification Books. Also, a separate Justification Book will be prepared for C<sup>3</sup> programs, with DoD component input as prescribed in Chapter 17.

2. Classified and unclassified data will be included in the single volume or set of volumes for each title with the classified pages bearing the appropriate security classification, except that all materials contained in the Military Personnel and Operation and Maintenance justification books will be unclassified. Classified exhibits will be submitted separately and explanation provided for their being classified. Fiscal data pertaining to explicitly identified portions of the Defense Intelligence Program, e.g., Consolidated Cryptologic Program, shall be classified SECRET.

The highest security classification of data included in Justification Books will be SECRET. Information requiring a higher classification will be discussed with OUSD(Comptroller) Program/Budget on an individual situation basis. Classified data will be bracketed by pencil as thus [ ] to permit the congressional committees to publish an unclassified version. Data not

bracketed will be assumed to be unclassified. In bracketing classified columnar data, each column will be individually bracketed. Care must be taken to assure that unclassified data are not bracketed. Security classification markings should be centered at the top and bottom of applicable pages using gummed-back markings to assure clarity. The appropriate automatic downgrading notation will be used in accordance with DoD 5200.1-R "Information Security Program Regulation". The *appropriate classification cover sheet must be utilized.*

3. Military Departments will be responsible for clearing the justification material with the Directorate for Freedom of Information and Security Review, OASD(Public Affairs) prior to transmittal to the congressional committees. OUSD(Comptroller) Program/Budget will be responsible for the security clearance of the consolidated Defense Agencies Justification Books, as necessary.

Although Defense resources included in the NFIP and TIARA are justified in specially classified and separately furnished Congressional Justification Books in accordance with Chapter 16, they are also included in the overall Defense appropriation books. NFIP and TIARA entries in conventional justification materials must be clearly annotated to indicate that they are part of intelligence or intelligence-related activities to facilitate Congressional oversight.

4. The Program and Financing, Object Classification and Personnel Summary schedules will reflect the full current year program, including those parts which require, supplemental appropriation action.

5. Computer-prepared print-outs of the Program and Financing and Object Classification Schedules (Budget Review System Report 21) will be available from OUSD(Comptroller) P/B and will be used in the Justification and Backup Books as specified for each appropriation title in the following chapters. Computer print-outs will be reduced to the size specified herein.

6. *Printing of Congressional Budget Material:*

- General. *Tabs will be used only where specified by OSD; McCall (edge) indexing will be used as appropriate. Justification material should be printed on both sides of the page wherever feasible. Headings for an appropriation or budget activity will appear on the initial page of the subdivision and will not be repeated on subsequent pages, except RDT&E Program Element Listings. The Components will work with DPS to determine the most appropriate and quickest method of printing and fastening each of the books subject to the guidance by appropriation title below.*

- Military Personnel. *Material to be printed on both sides of the page with a maximum range of 600-650 pages where possible (300-325 sheets of paper printed on both sides.) Print horizontally (landscape) on 11"x8.5" paper using a 1" margin on the side to be bound and 1/2" for other edges. All material will be printed head to toe with 3 holes punched across the top margin with staples, screw posts or ACCO fasteners. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling.*

- Operation and Maintenance. *Material to be printed on both sides of the page with a maximum range of 600-650 pages where possible (300-325 sheets of paper printed on both sides.) Print horizontally (landscape) on 11"x8.5" paper using a 1" margin on the side to be bound and 1/2" for other edges. All material will be printed head to toe with 3 holes punched across the top margin with staples, screw posts or ACCO fasteners. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling.*

- Research, Development, Test and Evaluation. *Material is to be printed horizontally (landscape) on both sides of the page on 11" x 8½" paper using a 1" margin on the side to be bound and 1/2" for other edges. Components will request DPS to reduce all larger pages to the standard 11" x 8½" size so that all of the pages in each book are consistent in size. The material will be printed head to toe with 3 holes punched across the top margin. The following is the fastening preference:: staples, screw posts, ACCO fasteners, etc.. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling. Books are to be a maximum range of about 600-650 pages where possible (300-325 sheets of paper printed both sides).*

*Since the justification material is printed double sided, then each PE package must begin on the*

front side of a new page. ” When the last page of a PE package does not end on the backside of the paper, then a blank page must be inserted with the wording “This page intentionally left blank in bold letters, centered on the page. The reason for this is so that the justification material can be easily broken apart and sorted by PE with all of the pertinent exhibits.

For those Components that have a large number of PEs and printing the material all in one volume is impractical, it is preferred that the justification material be submitted by budget activity with the science and Technology budget activities (BA 1 through BA 3) printed in one volume and the remaining budget activities printed in a separate volume or in individual volumes. Each separate book should include an R-1 listing and a table of content indicating which volume and page the applicable program element can be found.

- Procurement. Material to be printed on both sides of the page with a maximum range of 600-650 pages where possible (300-325 sheets of paper printed on both sides.) Print horizontally (landscape) on 11”x8.5” paper using a 1” margin on the side to be bound and 1/2” for other edges. All material will be printed head to toe with 3 holes punched across the top margin with staples, screw posts or ACCO fasteners. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling.

- Military Construction. The justification material for Military Construction will be provided on 8.5” x 11” paper, typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1” margins. All exhibits will be printed utilizing white paper. . Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.

- Family Housing. The justification material for Family Housing will be provided on 8.5” x 11” paper, typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1” margins. . Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.

- Base Closure. The justification material for Base Closure will be provided on 8.5” x 11” paper,

typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1” margins. Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.

- Revolving Funds. Justification books for revolving funds are to be submitted in one volume with 3 sections: Component Overview; Operating Budget and Capital Budget. Component Overview and Operating Budget sections are to be printed in portrait format (vertically) on 8.5” x 11” paper head to head on 2 sides. Capital budget exhibits are to be printed in landscape format (horizontally) on 11” x 8.5” paper head to toe on 2 sides. Budget submitting offices should ensure that all narrative type is consistent. All justification material will be punched to fit standard three-hole binders. Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.

- Information Technology. Justification material will be provided on 8.5” x 11” paper typed across the short dimension of the paper (portrait) and bound on the left side with stapless, screw posts or ACCO fasteners. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling. Copies to be provided to OUSD (C) for congressional distribution should not be bound but should have 3 holes punched in the left margin for use in standard 3-ring binders.

7. Justification book cover inserts will be 220 index stock using the following colors: Army - green; Navy - buff; Air Force -blue; Defense Agencies (including the U.S. Special Operations Command and the U.S. Transportation Command) - white. Covers will bear the appropriate security markings, title of the volume as specified herein, the phrase “Submitted to Congress February 19...,” and the appropriations included.

8. The use of acronyms and abbreviations in the justification material should be held to a minimum. However, where acronyms and abbreviations are used, they must be identified on the page on which they appear.

9. The exhibit numbers used in this section are for reference purposes only and should not be used in the Justification Books.

C. Submission of Justification Books for Review

1. Before the justification material can be released to the Congress, it must be reviewed by the appropriate DoD (Comptroller) directorate to ensure that policies and decisions made by the President and Secretary of Defense are fully reflected. Accordingly, three advance sets of Justification Books will be forwarded to the appropriate DoD(Comptroller) directorate for review. The following is a list of the directorates:

Directorate for Operations,  
3D868, 697-9317  
Directorate for Investment,  
4B916, 695-5507  
Directorate for Revolving Funds,  
3B866, 697-1880  
Directorate for Construction,  
3D841, 697-4829  
Directorate for Information  
Technology Financial Management,  
1B650, 693-8344

In addition, 5 sets of the Communications, Command and Control (C<sup>3</sup>) Programs Justification Books will be delivered to the ASD(C<sup>3</sup>I), Room 3D228; 3 sets of Information Technology justification material will be delivered to the ASD(C<sup>3</sup>I), Director, Information Technology Resources, Room 3D200; and 1 set of the Military Personnel Justification Books for the Reserve Components will be delivered to OASD(RA), Room 2D528.

The Military Departments should also send two copies of advance sets of justification books to Directorate for Freedom of Information and Security Review (Room 2C757, Pentagon) for clearance. Clearing material through this Directorate should be accomplished piecemeal to expedite the final review. Clearance by OUSD(Comptroller) P/B will be evidenced by an approval from the applicable Program/Budget Director, initialed on one of the advance copies of each Justification Book and returned to the applicable service. Upon advice from OUSD(Comptroller) P/B and Directorate for Freedom of Information and Security Review that the advance sets of justification books are acceptable, the DoD components will complete preparation and assembly of Justification Books.

Under no circumstances will justification material be released to congressional committees or the public prior to receipt of these clearances.

The Communications, Command and Control (C<sup>3</sup>) Justification Books will be reviewed by ASD(C<sup>3</sup>I). Ordinarily, the OUSD(Comptroller) P/B Director will not initial the advances for release until these reviews are accomplished.

2. Except as specified herein, submission dates will be provided in separate correspondence from OUSD(Comptroller) Program/Budget.

010402 Supplemental and Amended Appropriations Requests

A. Organization of Supplemental Appropriations Requests Justification Books

1. Justification Books in support of supplemental appropriations requests will be prepared by OUSD(Comptroller) P/B, based on material furnished by the DoD Components. Justification materials will be addressed in separate correspondence from OUSD(Comptroller) P/B.

2. The Justification Book will be arranged as follows:

a. Table of Contents and Summaries. These items will be prepared by OUSD(Comptroller) P/B.

b. Section 1 - Title I - Proposed Appropriations for Various Programs. This section will contain appropriate language, narrative justifications, and any special exhibits in support of program supplemental requests. The appropriation language will be extracted by OUSD(Comptroller) P/B from the Budget Appendix. Supplemental appropriation requests related to all program supplemental will be supported by a narrative justification in the format of Exhibit PB-37A, provided in Section 010603.

B. Organization of Amended Appropriations Requests Justification Books

1. A separate abbreviated Justification Book will be prepared by OUSD(Comptroller) each Military Department for each affected appropriation title;

e.g., Operation and Maintenance; Procurement; RDT&E; etc. (Additional justification materials required of Defense Agencies and for Defensewide accounts will be identified in separate correspondence from OUSD(Comptroller). Related Justification Books will be prepared by OUSD(Comptroller) P/B.) Each Book should be stapled but must contain holes punched to fit existing Justification Book binders. (NOTE: Depending on the magnitude of a particular budget amendment; i.e., number of DoD components and appropriation accounts affected, single Justification Books may be prescribed for each DoD component, or a single Justification Book may be prepared by OUSD(Comptroller) P/B with input from the affected DoD components.)

2. Each Justification Book will contain the following, as a minimum:

a. A single Table of Contents

b. By individual appropriation account:

(1) Revised

appropriation language (retyped from Budget Appendix to reflect revised request).

(2) Budget Amendment

Summary, in the format of Exhibit PB-37R (see Sec 0107), highlighting changes to the pending request.

(3) Program and

Financing Schedule (abbreviated) in the format of Exhibit PB-37S (see Section 010603). Both the Budget Plan and Obligation Plan will be shown for multi-year accounts.

(4) Narrative

Justification by Budget Activity in the format of Exhibit PB-37T (see Section 010603). Narrative will discuss dollar, quantity, personnel changes, etc., at least at the level of changes indicated on the Budget Amendment Summary (Exhibit PB-37R).

(5) Existing P-1 and R-1

Exhibits will be marked up to indicate changes resulting from the proposed amendment.

(6) Procurement

Justification material and R&D Descriptive

Summaries will be retyped, where applicable, to encompass changes resulting from the proposed amendment.

3. Three advance sets of materials will be forwarded to the Directorate for Plans and Systems, OUSD(Comptroller), Room 3A862. Two copies should also be submitted at that time to Directorate for Freedom of Information and Security Review, Room 2C757, for security clearance. Other appropriate provisions of Section 010401 of this Regulation pertain. Military Departments will make the same distribution of above Books as for regular congressional justification materials.

C. References Additional instructions are contained in OMB Circular A-11.

010403 Distribution

A. Copies of OSD-generated justification materials for congressional distribution will be delivered to OUSD(Comptroller), Plans and Systems, Room 3A862.

B. Copies for congressional committees, GAO, Library of Congress, CBO, and OMB, etc. will be delivered directly by each Military Department. OUSD(Comptroller) (P/B) will distribute copies of the consolidated Defense Agencies justification material. The DASD(C3I) (Information Technology Resources) will distribute copies of the Information Technology Justification Book.

C. In addition, copies of the unclassified and/or declassified justification material are to be provided to the Defense Technical Information Center (DTIC) and the National Technical Information Service (NTIS) for their utilization in responding to requests for such material, This excludes Procurement Backup Books and the O&M Data Books. With this procedure, all requests for justification book material that are received under the Freedom of Information Act by DoD components should be referred to DTIC or NTIS. A distribution limitation statement "UNCLASSIFIED, DISTRIBUTION UNLIMITED, APPROVED FOR PUBLIC RELEASE" must accompany copies provided to DTIC. As a reminder, for Freedom of Information requests received prior to DTIC/NTIS

being provided the unclassified or declassified material, it is the responsibility of the DoD component to comply with the request in accordance with DoD 5400.7-R. Distribution of material will be made after the congressional copies have been provided for justifications that initially are unclassified, and as soon as possible after declassification has been completed for those books that are classified. Eleven (11) copies to NTIS and two (2) to DTIC are required.

D. Copies identified in the “Reserve” column of the distribution tables should be retained by components for unanticipated requests for copies that would be inappropriate to send to DTIC or NTIS.

**E. Copies for OSD will be delivered directly by each Military Department to the offices listed.** Total distribution including the number of copies are also provided on the following tables. *Advance books (40) are required to be produced by the due dates so that immediate distribution may be made to the congressional committees. The remaining quantities will be delivered/distributed 3 to 5 days thereafter.*

## Distribution Delivery Points

USD(Comptroller)		
Plans & Systems (P&S)	3A862	697-2124
Operations (OPS)	3D868	697-9317
Investment (INV)	4B916	695-5507
Military Construction (MILCON)	3D841	697-4829
Revolving Funds (REV FUNDS)	3B866	697-1880
Program & Financial Control (P&FC)	3B872	697-0021
Accounting Policy (AP)	3A882	695-7000
Information Technology		
Financial Management (ITFM)	1B650	693-8343
Performance Measures and Results	IA658	614-9153
Chief Financial Officer (CFO) Support Office	1B728	614-0358
Director, PA&E	2D278	695-7710
USD(Acquisition & Technology) Mail Room	3D139	697-6112
USD(Policy)	4B926	697-9478
ASD(C <sup>3</sup> I) Mail Room	3E209	695-6549
USD(Personnel & Readiness)	3C980	697-0617
ASD(HA)	3E321	697-8979
ASD(RA)	2D528	697-3962
ASD(LA)	3D918	614-8423
ASD(PA)	2E811	697-5007
The Joint Staff (J-8)	1E963	695-7064
DOT&E	3E333	695-1565
Ballistic Missile Defense Office (BMDO)	1E1037	693-1640
DMA	HQ DMA Program/Budget Office Attn: HQ DMA(CM) (Stop A-4) 8613 Lee Highway Fairfax, VA 22031-2137	(703) 285-9209
OIG, DoD	Attn: A&IM/FMD 400 Army Navy Drive Arlington, VA 22202-2884	(703) 614-0494
DARPA	Comptroller 3701 North Fairfax Drive., 9th Floor Arlington, VA 22203-1714	(703) 696-2393
OMB	Executive Office of the President OMB National Security Division, NEOB, Room 10001 Washington, D.C. 20503	(202) 395-4734
Arms Control & Disarmament Agency (ACDA)	ACDA/VI Room 5741 320 21st Street, N.W. Washington, D.C. 20451	(202) 647-8090

GAO	Assistant Comptroller General for National Security and International Affairs Attn: Director, NSIAD/DMTAG 441 G Street, NW --Room 5001 Washington, DC 20548	(202) 275-8428
Library of Congress	Rm. LM-208 (202) Attn: Bruce Krafte James Madison Library Bldg. 1st St. & Independence Ave., S.E. Washington, D.C. 20540	(202)707-8831
Defense Technical Information Center (DTIC)	ATTN: OCC Ft Belvoir Headquarters Complex (FBHC) Suite 0928 8725 John J Kingman Rd Ft Belvoir, VA 22060-6220	(703)767-9030
National Technical Information Service (NTIS)	ATTN: Military Publications 5285 Port Royal Road Springfield VA, 22161	(703)487-4684



**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST  
MILITARY PERSONNEL ACCOUNTS**

Appropriation	C H A P T E R	O M B A	A C D A	G A O	HAC(HNS)				SAC				H S C	S A C	H P C I	S S C I	H B C	S B C	C B O	C L O I N G R A E R S Y S	D I C *	N T I S *	R E S E R V E	T C O U N T M A L
					D E F S U B	D E F M I N	M C N B	M C N B	D E F S U B	D E F M I N	M C N B	M C N B												
<b>Military Personnel, Army</b> Justification Book	2	2		3	3	1			2	1			5	6	1	1	2	2	2	1	2	11	10	92
<b>Military Personnel, Navy</b> Justification Book	2	2		3	3	1			2	1			5	6	1	1	2	2	2	1	2	11	10	92
<b>Military Personnel, MC</b> Justification Book	2	2		3	3	1			2	1			5	6	1	1	2	2	2	1	2	11	10	92
<b>Military Personnel, AF</b> Justification Book	2	2		3	3	1			2	1			5	6	1	1	2	2	2	1	2	11	10	92
<b>Reserve Personnel, Army</b> Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1	2	11	10	89
<b>Reserve Personnel, Navy</b> Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1	2	11	10	89
<b>Reserve Personnel, MC</b> Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1	2	11	10	89
<b>Reserve Personnel, AF</b> Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1	2	11	10	89
<b>Natl Guard Personnel, Army</b> Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1	2	11	10	89
<b>Natl Guard Personnel, AF</b> Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1	2	11	10	89

\* Provide unclassified/declassified data only.





**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST  
OPERATION AND MAINTENANCE ACCOUNTS**

Appropriations	CHAPTER	USD(Comptroller)										A & T	POLICY	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	D M A	O I G	D A R P A	D E T F O E T N A S L E		
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O																P A & E	
<b>O&amp;M, Army National Guard</b>	3																											
Justification Book		1	4								2	1	9	1	7	4		1	2	5	2					1		40
In-house Backup Exhibits		1	4									1	9	1	7	4				5	2					1		35
<b>O&amp;M, Air National Guard</b>	3																											
Justification Book		1	4								2	1	9	1	7	4		1	2	5	2					1		40
In-house Backup Exhibits		1	4									1	9	1	7	4				5	2					1		35
<b>Operation &amp; Maintenance Overview**</b>	3	2	20	1	1	4	1				2	1	1	1	11	10	10	2	2	2	2			1	1	1	1	77

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST  
OPERATION AND MAINTENANCE ACCOUNTS**

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O I N B G R R A E R S Y S	D T I C *	N T I S *	R E S E R V E	T C O U T M A L
					D E F	D E F	M C N	M C N	D E F	D E F	M C N	M C N												
					S U B																			
<b>O&amp;M Army</b>	3																							
Justification Book (Vol 1)		2		7	3	1			2	1			10	6	1	1	2	2	2	1	2	11	10	116
Data Book (Vol 2)		2		7	3	1			2	1			10	6	1	1	2	2	2	1			10	100
Real Property Maintenance & Minor Construction (Vol 3)		2		7	3	1			2	1			10	6	1	1	2	2	2	1			10	98
<b>O&amp;M Navy</b>	3																							
Justification Book (Vol 1)		2		7	3	1			2	1			10	6	1	1	2	2	2	1	2	11	10	116
Data Book (Vol 2)		2		7	3	1			2	1			10	6	1	1	2	2	2	1			10	100
Real Property Maintenance & Minor Construction (Vol 3)		2		7	3	1			2	1			10	6	1	1	2	2	2	1			10	98
<b>O&amp;M Marine Corps</b>	3																							
Justification Book (Vol 1)		2		7	3	1			2	1			10	6	1	1	2	2	2	1	2	11	10	116
Data Book (Vol 2)		2		7	3	1			2	1			10	6	1	1	2	2	2	1			10	100
Real Property Maintenance & Minor Construction (Vol 3)		2		7	3	1			2	1			10	6	1	1	2	2	2	1			10	98
<b>O&amp;M Air Force</b>	3																							
Justification Book (Vol 1)		2		7	3	1			2	1			10	6	1	1	2	2	2	1	2	11	10	116
Data Book (Vol 2)		2		7	3	1			2	1			10	6	1	1	2	2	2	1			10	100
Real Property Maintenance & Minor Construction (Vol 3)		2		7	3	1			2	1			10	6	1	1	2	2	2	1			10	98

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST  
OPERATION AND MAINTENANCE ACCOUNTS**

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O I N B R R A E R S Y S	D T I C *	N T I S *	R E S E R V E	T C O U T M A L
					D E F S U B	D E F M I N	M C N S U B	M C N M I N	D E F S U B	D E F M I N	M C N S U B	M C N M I N												
<b>O&amp;M. Defensewide</b>	3																							
Justification Book (Vol 1)- Unclassified**		2		10	3	1			2	1			10	6	1	1	2	2	2	1	2	11	10	115
Justification Book (Vol 1)- Classified**		2		10	3	1			2	1			10	6	1	1	2	2	2				10	94
Data Book (Vol 2)**		2		10	3	1			2	1			10	6	1	1	2	2	2	1			10	100
Real Property Maint & Minor Construction (Vol 3)**		2		10	3	1			2	1			10	6	1	1	2	2	2	1			10	99
<b>O&amp;M. Army Reserve</b>	3																							
Justification Book		2		5	3	1			2	1			10	6	1	1	2	2	2	1	2	11	10	102
<b>O&amp;M. Navy Reserve</b>	3																							
Justification Book		2		5	3	1			2	1			10	6	1	1	2	2	2	1	2	11	10	102
<b>O&amp;M. Marine Corps Reserve</b>	3																							
Justification Book		2		5	3	1			2	1			10	6	1	1	2	2	2	1	2	11	10	102
<b>O&amp;M. Air Force Reserve</b>	3																							
Justification Book		2		5	3	1			2	1			10	6	1	1	2	2	2	1	2	11	10	102
<b>O&amp;M. Army National Guard</b>	3																							
Justification Book		2		5	3	1			2	1			10	6	1	1	2	2	2	1	2	11	10	102
<b>O&amp;M. Air National Guard</b>	3																							
Justification Book		2		5	3	1			2	1			10	6	1	1	2	2	2	1	2	11	10	102
<b>Operation &amp; Maintenance Overview**</b>	3	10			5	1			5	2			25	6	1	1	2	2	2	1	2	11	10	164

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST  
PROCUREMENT ACCOUNTS - ARMY**

Appropriation	CHAPTER	USD(Comptroller)											A & T	P O E I C Y	C 3 I	P & R	H A	L A	P A	R A	T J S	D O T & E	B M D O	D M A	O I G	D A R P A	D E T F O E T N A S S L E
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O	P A & E															
<u>Aircraft Procurement, Army</u> Committee Staff Procurement Backup Book	4	1		3							2	18	1	11	1		1		2	2				1		43	
<u>Missile Procurement, Army</u> Committee Staff Procurement Backup Book	4	1		3							2	18	1	11	1		1		2	2				1		43	
<u>Proc of W&amp;TCV, Army</u> Committee Staff procurement Backup Book	4	1		3							2	18	1	11	1		1		2	2				1		43	
<u>Proc of Ammunition, Army</u> Committee Staff Procurement Backup Book	4	1		3							2	18	1	7	2		1		2	2				1		40	
<u>Other Procurement, Army</u> Committee Staff Procurement Backup Book	4	1		3							2	18	1	12	1		1		2	2				1		44	

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST  
PROCUREMENT ACCOUNTS - ARMY**

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O I N B R R A E R S Y S	D T I C *	N T I S *	R E S E R V E	T C O U T M A L
					D E F	D E F	M C N	M C N	D E F	D E F	M C N	M C N												
					S U B																			
<b>Aircraft Procurement, Army</b> Committee Staff Procurement Backup Book	4																					10	85	
<b>Missile Procurement, Army</b> Committee Staff Procurement Backup Book	4																					10	85	
<b>Proc of W&amp;TCV, Army</b> Committee Staff Procurement Backup Book	4																					10	85	
<b>Proc of Ammunition, Army</b> Committee Staff Procurement Backup Book	4																					10	83	
<b>Other Procurement, Army</b> Committee Staff Procurement Backup Book	4																					10	87	

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JUSTIFICATION MATERIAL SUPPORTING  
THE PRESIDENT'S BUDGET REQUEST  
PROCUREMENT ACCOUNTS - NAVY

Appropriation	C H A P T E R	USD(Comptroller)													A & T	P O L I C Y	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	D M A	O I G	D A R P A	D E T F O N A S L E
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O	P A & E																	
<u>Aircraft Procurement, Navy</u> Committee Staff Proc. Backup Book	4	1		3							2	18	1	11	1		1		2	2				1			43		
<u>Weapons Procurement, Navy</u> Committee Staff Proc. Backup Book	4	1		3							2	18	1	11	1		1		2	2				1			43		
<u>Shipbldg &amp; Conversion, Navy</u> Committee Staff Proc. t Backup Book	4	1		3							2	18	1	7	1		1		2	2				1			39		
<u>Other Procurement, Navy</u> Committee Staff Proc. Backup Book	4	1		3							2	18	1	12	2		1		2	2				1			45		
<u>Procurement, MC</u> Committee Staff Proc. Backup Book	4	1		3							2	18	1	11	2		1		2	2				1			44		

\* Provide unclassified/declassified data only.

JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST  
PROCUREMENT ACCOUNTS - NAVY

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O I N B G R R A E R S Y S	D T I C *	N T I S *	R E S E R V E	T C O U T M A L
					D E F S U B	D E F M I N	M C N S U B	M C N M I N	D E F S U B	D E F M I N	M C N S U B	M C N M I N												
<u>Aircraft Procurement, Navy</u>	4																							
Committee Staff Proc. Backup Book		2	1	9	4	1			3	1			6	6								10	85	
<u>Weapons Procurement, Navy</u>	4																							
Committee Staff Proc. Backup Book		2	1	9	4	1			3	1			6	6								10	85	
<u>Shipbuilding &amp; Conversion, Navy</u>	4																							
Committee Staff Proc. Backup Book		2	1	9	4	1			3	1			6	6								10	81	
<u>Other Procurement, Navy</u>	4																							
Committee Staff Proc. Backup Book		2	1	9	4	1			3	1			6	6								10	88	
<u>Procurement, MC</u>	4																							
Committee Staff Proc. Backup Book		2	1	9	4	1			3	1			6	6								10	87	

\* Provide unclassified/declassified data only.



**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST  
PROCUREMENT ACCOUNTS - AIR FORCE**

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L I N B R R A E R S Y S	D T I C *	N T I S *	R E S E R V E	T C O U T M A L
					D E F	D E F	M C N	M C N	D E F	D E F	M C N	M C N												
					S U B	M I N	S U B	M I N	S U B	M I N	S U B	M I N												
<u>Aircraft Procurement, AF</u> Committee Staff Procurement Backup Book	4	2	1	12	4	1			3	1			6	6							10	88		
<u>Weapons Procurement, AF</u> Committee Staff Procurement Backup Book	4	2	1	12	4	1			3	1			6	6							10	88		
<u>Other Procurement, AF</u> Committee Staff Procurement Backup Book	4	2	1	12	4	1			3	1			6	6							10	91		

\* Provide unclassified/declassified data only.

JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENTS BUDGET REQUEST  
PROCUREMENT ACCOUNTS - OTHER

Appropriation	CHAPTER	USD(Comptroller)											A & T	POLICY	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	D M A	O I G	D A R P A	D E T F O E T N A S L E	
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O	P A & E																
<u>Procurement, Def Agencies**</u> Committee Staff Proc. Backup Book	4	1		2							2	18	1	11	1		1		2	2					1			42
<u>Natl Guard &amp; Reserve Eq</u> Justification Book**	4	1		2						2	2	18	1	7	1		1	2	2	2						1		42
<u>Defense Production Act</u> Justification Book	4	1		2						2	2		1	10	1		1	2	2	2						1		27
<u>Chemical Agents &amp; Munitions</u> <u>Destruction, Def</u> Committee Staff Proc. Backup Book	4	1		2							2	9	1	5	1		1		2	2						1		27
<u>Multiyear Procurement</u> Justification Book**	4	1		2						2	2	18	1	11	1		1	2		2						1		44
P-1, Procurement Programs**	1	1		17	4					2	2	29	3	20	1		1	2	2	2	1			1	1			89

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST  
PROCUREMENT ACCOUNTS - DEFENSE-WIDE**

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O N G R R A E R S Y S	D T I C *	N T I S *	R E S E R V E	T C O U T M A L
					D E F	D E F	M C N	M C N	D E F	D E F	M C N	M C N												
					S U B																			
<u>Procurement, Def-wide</u> Committee Staff Procurement Backup Book**	4	2	1	9	4	1			2	1			6	6								10	85	
<u>Natl Guard &amp; Reserve Eq</u> Justification Book**	4	2	1		2	1			2	1			6	6	1	1	2	2	2	1	2	11	10	95
<u>Defense Production Act</u> Justification Book	4	2			2	1			2	1			3	3	1	1	2	2	2	1	2	11	10	73
<u>Chemical Agents &amp; Munitions</u> Destruction, Def Committee Staff Procurement Backup Book	4	2	1	4	4	1			2	1			3	3									10	58
<u>Multiyear Procurement</u> Justification Book**	4	2	1	8	6	1			3	2			6	6	1	1	2	2	2	1	2	11	10	111
<u>P-1, Procurement Programs**</u>	1	6	1	14	20	1			20	2			70	30	1	1	2	2	3	2			25	290

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST  
RESEARCH, DEVELOPMENT TEST & EVALUATION ACCOUNTS**

Appropriation	C H A P T E R	USD(Comptroller)											A & T	P O L I C Y	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	D M A	O I G	D A R P A	D E T F O N E T A L S L E
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O	P A & E															
<b>RDT&amp;E, Army</b> Budget Item Justification Book Project Listing	5	1		3 2	1					2	2 2	27	1	11	1		1	2		2	1	1		1	1	58 4	
<b>RDT&amp;E, Navy</b> Budget Item Justification Book Project Listing	5	1		3 2	1					2	2 2	27	1	11	1		1	2		2	1	1		1	1	58 4	
<b>RDT&amp;E, AF</b> Budget Item Justification Book Project Listing	5	1		3 2	1					2	2 2	27	1	11	1		1	2		2	1	1		1	1	58 4	
<b>RDT&amp;E, Defense Agencies</b> Budget Item Justification Book** Project Listing	5	1		3 2	1					2	2 2	27	1	11	1		1	2		2	1	1	1	1	1	59 4	
<b>R-1, RDT&amp;E Programs**</b>	5	1		17	4					2 *	2	34	3	20	1		1	2		2	1	1	1	1	1	94	

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST  
RESEARCH, DEVELOPMENT TEST & EVALUATION ACCOUNTS**

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O N G R R A E R S Y S	D T I C *	N T I S *	R E S E R V E	T C O U T M A L
					D E F	D E F	M C N	M C N	D E F	D E F	M C N	M C N												
					S U B																			
<u>RDT&amp;E Army</u> Budget Item Justification Book	5	3	1	14	4	1			3	1			10	6	1	1	2	2	3	1	2	11	60	184
<u>RDT&amp;E Navy</u> Budget Item Justification Book	5	3	1	6	4	1			3	1			10	6	1	1	2	2	3	1	2	11	60	176
<u>RDT&amp;E AF</u> Budget Item Justification Book	5	3	1	10	4	1			3	1			10	6	1	1	2	2	3	1	2	11	60	180
<u>RDT&amp;E Defense Agencies</u> Budget Item Justification Book**	5	3	1	12	2	1			2	1			5	4	1	1	2	2	3	1	2	11	60	182
<u>R-1, RDT&amp;E Programs**</u>	5	6	1	13	20	1			20	2			70	30	1	1	2	2	3	2			60	329

\* Provide unclassified/declassified data only.

\*\* Required distributions will be made by USD(Comptroller). Components should provide required exhibits directly to the appropriate USD(Comptroller) Directorate for consolidation and subsequent distribution.

**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST  
REVOLVING AND MANAGEMENT FUNDS**

Appropriation	C H A P T E R	USD(Comptroller)										A & T	P O L I C Y	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	D M A	O I G	D A R P A	D E T F O E T N A S L E
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O															
<u>Defence Business Operations Fund</u> Justification Book-Army, Navy, Air Force, Defensewide	9	1	1	1		15			1		2	5	6	1	12	4	2	1	2		2			1		57
<u>Public Enterprise Management Fund and Trust Fund</u> Justification Book	10	1	1	1		10					2	5	6	1	11	1		1	2		2			1		45

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST  
REVOLVING AND MANAGEMENT FUNDS**

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	L I B R A R Y C O N G.	D T I C *	N T I S *	R E S E R V E	T C O U T M A L
					D E F	D E F	M C N	M C N	D E F	D E F	M C N	M C N												
					S U B																			
<u>Defense Business Operations Fund</u> Justification Book -Army, Navy, Air Force, Defensewide	9	2		7	4	1			2	2			10	4			2	2	2	1	2	11	10	129
<u>Public Enterprise, Management Fund and Trust Fund</u> Justification Book	10	2		7	2	1			2	1			5	2			2	2	2	1	2	11	10	98

\* Provide unclassified/declassified data only.

**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST  
MILITARY CONSTRUCTION & FAMILY HOUSING ACCOUNTS**

Appropriation	C H A P T E R	USD(Comptroller)										A & T	P O L I C Y	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	D M A	O I G	D A R P A	D E T F O E T N A S L E
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O															
<u>MilCon, FH, &amp; Homeowners Assist, A</u> Justification Book	6	1		2						2	1	8	1	7	2	1	1	2		2			1		31	
<u>Mil Const &amp; Family Housing, N &amp; MC</u> Justification Book	6	1		2						2	1	8	1	7	1	1	1	2		2			1		30	
<u>Mil Const &amp; Family Housing, AF</u> Justification Book	6	1		2						2	1	8	1	7	1	1	1	2		2			1		30	
<u>Mil Const &amp; Family Housing, Defencewide</u> Justification Book**	6	1		2						2	1	8	1	7	1	1	1	2		2			1		30	
<u>Military Construction, Army Reserve</u> Justification Book	6	1		2						2	1	8	1	7	1		1	2	2	2			1		31	
<u>Mil Construction N &amp; MC Reserve</u> Justification Book	6	1		2						2	1	8	1	7	1		1	2	2	2			1		31	
<u>Military Construction, AF Reserve</u> Justification Book	6	1		2						2	1	8	1	7	1		1	2	2	2			1		31	
<u>Military Const, Army National Guard</u> Justification Book	6	1		2						2	1	8	1	7	1		1	2	2	2			1		31	
<u>Military Const, Air National Guard</u> Justification Book	6	1		2						2	1	8	1	7	1		1	2	2	2			1		31	
<u>NATO Security Investment Program</u> Justification Book	6	1		2						2	1	8	2	6	1		1	2		2			1		29	
<u>C-1 Construction Programs**</u>	6	1	1	10						2	1	8	3	16	1		1	2	2	2			1	1	52	

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST  
MILITARY CONSTRUCTION & FAMILY HOUSING ACCOUNTS**

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B 0	C L O I N B R R A E R S Y S	D T I C *	N T I S *	R E S E R V E	T C O U T M A L
					D E F S U B	D E F M I N	M C N S U B	M C N M I N	D E F S U B	D E F M I N	M C N S U B	M C N M I N												
<u>MilCon, Family Hsg. Homeowners Assist. Army</u> - Justification Book	6	2		5			1	1			1	1	7	2	1	1	2	2	2	1	2	11	15	89
<u>Mil Const &amp; Family Housing, N &amp; MC</u> Justification Book	6	2		5			1	1			1	1	7	2	1	1	2	2	2	1	2	11	15	88
<u>Mil Const &amp; Family Housing, AF</u> Justification Book	6	2		5			1	1			1	1	7	2	1	1	2	2	2	1	2	11	15	88
<u>Mil Const &amp; Family Housing, Defensewide</u> - Justification Book	6	2		2			1	1			1	1	7	2	1	1	2	2	2	1	2	11	15	85
<u>Military Construction, Army Reserve</u> Justification Book	6	2		2			1	1			1	1	7	2	1	1	2	2	2	1	2	11	15	85
<u>Military Construction, N &amp; MC Reserve</u> - Justification Book	6	2		2			1	1			1	1	7	2	1	1	2	2	2	1	2	11	15	85
<u>Military Construction, AF Reserve</u> Justification Book	6	2		2			1	1			1	1	7	2	1	1	2	2	2	1	2	11	15	85
<u>Military Const, Army National Guard</u> Justification Book	6	2		2			1	1			1	1	7	2	1	1	2	2	2	1	2	11	15	85
<u>Military Const, Air National Guard</u> Justification Book	6	2		2			1	1			1	1	7	2	1	1	2	2	2	1	2	11	15	85
<u>NATO Security Investment Program</u> Justification Book	6						1	1			1	1	7	2	1	1	2	2	2	1	2	11	15	81
<u>C-1, Construction Program</u>	6	2		4			6	1			10	5	30	20	1	1	2	2	2	1		15		155

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST  
BASE REALIGNMENTS AND CLOSURES (BRAC)**

Appropriation	CHAPTER	USD(Comptroller)											A & T	POLICY	C3I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	D M A	O I G	D A R P A	D E T F O E T N A S L E
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O	P A & E															
<b>BRAC - Army</b> Justification Book	7	1	1		2					2	1	6	1	10	2	1	1	2	1	2				1		34	
<b>BRAC - Navy</b> Justification Book	7	1	1		2					2	1	6	1	10	2	1	1	2	1	2				1		34	
<b>BRAC - Air Force</b> Justification Book	7	1	1		2					2	1	6	1	10	2	1	1	2	1	2				1		34	
<b>BRAC - DLA</b> Justification Book	7	1	1		2					2	1	6	1	10	2	1	1	2	1	2				1		34	
<b>BRAC - DISA</b> Justification Book	7	1	1		2					2	1	6	1	10	2	1	1	2	1	2				1		34	

\*Provide unclassified/declassified data only.

**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST  
BASE REALIGNMENTS AND CLOSURES (BRAC)**

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O N G R R A E S Y S	D T I C *	N T I S *	R E S E R V E	T C O U T M A L	
					D E F S U B	D E F M I N	M C N S U B	M C N M I N	D E F S U B	D E F M I N	M C N S U B	M C N M I N													
<b>BRAC - Army</b> Justification Book	7	2					2	1				1	1	10	6	1	1	2	2	2	1	2	11	15	94
<b>BRAC - Navy</b> Justification Book	7	2					2	1				1	1	10	6	1	1	2	2	2	1	2	11	15	94
<b>BRAC - Air Force</b> Justification Book	7	2					2	1				1	1	10	6	1	1	2	2	2	1	2	11	15	94
<b>BRAC - DLA</b> Justification Book	7	2					2	1				1	1	10	6	1	1	2	2	2	1	2	11	15	94
<b>BRAC - DISA</b> Justification Book	7	2					2	1				1	1	10	6	1	1	2	2	2	1	2	11	15	94

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST  
SPECIAL INTEREST REQUIREMENTS**

PROGRAM	CHAPTER	USD(Comptroller)											A & T	POLICY	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	D M A	O I G	D A R P A	D E T F O E T N A S L E	
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O	P A & E																
<b>Information Technology</b> Justification Book	18	1	1	1				1	1			2	1		6	2	1	1	2	1	2				2			25
<b>Intelligence Programs (DIP/TIARA)</b> Justification Book	16	1		1	2						1	4	1		1		1	2		2			1	1			18	
<b>Comm., Command &amp; Control</b> Justification Book	17	1	3	1	1						1	5	1		1		1	2		2				1			20	
<b>Defense Health Programs</b> Justification Book	12	1	3	1				1			2	1			2		1	2	1	2				1			18	
<b>Drug Interdict. &amp; Counter-drug Actys</b> Justification Book	14	1	2	1	1					2	1			11	1		1	2	1	2			1	1			28	
<b>Overseas Cost Report</b> Report	15	1	5		5			1			2			1			1										16	
<b>Advisory and Assistance Services</b> Exhibit	19	1	2	1													1										4	
<b>Overview Booklets</b> Army, Navy, and Air Force	1	5	5	4	1	1	1				2	8	22	3	20	7	2	2	2	2	2	50	1	1		1	140	

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**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST  
SPECIAL INTEREST REQUIREMENTS**

PROGRAM	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O I N G R R A E R S Y S	D T I C *	N T I S *	R E S E R V E	T C O U T M A L
					D E F S U B	D E F M I N	M C N S U B	M C N M I N	D E F S U B	D E F M I N	M C N S U B	M C N M I N												
<u>Information Technology</u> Justification Book **	18	3		4	1	1			1	1			2	2					1	2	11	5	62	
<u>Intelligence Programs (DIP/TIARA)</u> Justification Book	16				1	1			1	1			2	2	1	1		1	1	2	11	10	53	
<u>Communications, Command &amp; Control</u> - Justification Book	17	2		11	3	1			3	1			5	4	1	1	2	2	1	1	2	11	10	81
<u>Defense Health Programs</u> Justification Book	12	2			2	1			2	1			12	4	1	1	2	2	1	1	2	11	10	73
<u>Drug Interdiction &amp; Counter-drug Actys</u> - Justification Book	14	2			2	1			2	1			10	6	1	1	2	2	1	1	2	11	10	83
<u>Overseas Cost Report</u> Report**	15	2			3	1			3	2			10	4	1	1	2	2	1	1	2	11	10	72
<u>Advisory and Assistance Services</u> Exhibit**	19	2																					6	
<u>Overview Booklets</u> Army, Navy, and Air Force	1	2			2	1	1	1	2	1	1	1	5	2	1	1	2	2	1	1			10	177

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JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST  
SPECIAL INTEREST REQUIREMENTS

PROGRAM	CHAPTER	USD(Comptroller)										A & T	POLICY	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	D M A	O I G	D A R P A	D E T O F E T N A S L E	
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O																P A & E
<b>Administrative Motor Vehicle Operations</b> In-house Backup Exhibit	19	1	2							2	1	1			1					2				1			11
<b>Commercial Activities</b> In-house Backup Exhibit	19	1	2							2	1	1			3					2				1			13
<b>Host Nation Support Costs</b> In-house Backup Exhibit	19	1	3								1				1					2				1			9
<b>Professional Mil Education Schools</b> In-house Backup Exhibit	19	1	2									1	2	1						2				1			14
<b>Child Development, Family Centers, and Family Advocacy Programs</b> In-house Backup Exhibit	19	1	2							2	1				4					2				1			13
<b>Budgeted Mil &amp; Civilian Pay Raise</b> In-house Backup Exhibit	19	1	2							2	1				5					2				1			14
<b>Aeronautical &amp; Space Programs</b> In-house Backup Exhibit	19	1		2							1	1			1					2				1			9

\*Provide unclassified/declassified data only.

**JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST  
SPECIAL INTEREST REQUIREMENTS**

PROGRAM	C H A P T E R	USD(Comptroller)										A & T	P O L I C Y	C 3 I	P & R	H A	L A	P A *	R A	T J S	D O T & E	B M D O	D M A	O I G	D A R P A	D E T O F E T N A S L E
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C	A P	I T F M		C F O															
<u>O&amp;M Foreign Currency Exch. Data</u> In-house Backup Exhibit	19	1	2							2	1			3					2				1		12	
<u>Legislative Affairs</u> In-house Backup Exhibit	19	1	2								1			2		1		2	2				1		12	
<u>Bdgt Environ Projects (Non-ER.D)</u> In-house Backup Exhibit	19	1	2							2	1			1					2				1		10	
<u>Waste Minimization Capitalization Account (WMCA)</u> In-house Backup Exhibit	19	1	2								1			1					2				1		8	
<u>Dependent Student Meal Pgm</u> In-house Backup Exhibit	19	1	2							2	1	1		3					2				1		13	

\*Provide unclassified/declassified data only.

## 010404 Witness Statements

A. Purpose This section provides instructions for preparation of witness statements for testimony at hearings before congressional committees.

B. Preparation

1. Each witness statement should contain a cover page that includes the name, grade/rank, and position title of the witness; the full title of the congressional committee or subcommittee before which the witness is to appear; the date the witness is to testify; the subject of the hearing; and an embargo statement "Not for Publication Until Released by the Committee" (or Subcommittee, if applicable).

2. The following line-spacing guidelines should be followed in typing statements:

a. Double space statements prepared for presentation to the committees, for easy reading by the members.

b. Single space statements that will be returned with transcripts or those prepared solely for inserting into the record.

3. The various congressional committees publish instructions for preparation of witness statements for their committee. These instructions, unique to each committee, are available from the following offices:

a. House and Senate National Security/Defense and Military Construction Appropriations Subcommittees - Directorate for Plans and Systems, USD(Comptroller) and Service Budget Liaison offices.

b. House National Security and Senate Armed Services Committees and House and Senate Budget Committees - Office of the Assistant Secretary of Defense (Legislative Affairs) and Service Legislative Affairs offices.

c. Other Congressional committees - Instructions are normally included in the letter requesting the hearing.

4. In order to provide some background on the witness for a committee, a biographical sketch of the witness should be included in the witness statement following the cover page. This is normally not necessary for witnesses such as Service Secretaries unless they are appearing for the first time before the committee.

C. Security Review

1. DoD Directive 5400.4 calls for DoD witnesses to submit their prepared statements to the Office of the Assistant Secretary of Defense (Public Affairs) for clearance as far in advance of the required date of transmittal to a congressional committee as possible, usually 5 or more working days prior to the date clearance is desired. Upon completion of the review process, the originating office should ensure that 75 copies of unclassified statements are delivered to the Directorate for Defense Information, Office of the Assistant to the Secretary of Defense (Public Affairs), Room 2E757, Pentagon, at least 24 hours in advance of the scheduled appearance of the witness before the congressional committee. Be prepared to provide additional copies on short notice.

2. These procedures will allow the Office of the Assistant Secretary of Defense (Public Affairs) to meet news media requirements as soon as statements are released by the congressional committee or subcommittee.

D. Number of Copies

1. A chart identifying the various oversight committees' copy requirements for witness statements and the date that the statements are due to the committee is republished periodically by the Directorate for Plans and Systems, USD(Comptroller), as committee requirements change. Be careful to use the most recent chart.

2. Special care should be exercised to ensure that specified due dates are met. The committees use the witness statement in preparing for the hearing and so suspense dates are important. Committees will routinely predicate cooperation in discussing or releasing possible hearing questions or topics on the timely delivery of these statements.

3. Offices responsible for arranging the attendance of principal and supporting witnesses at a hearing normally prepare a listing of witnesses known as the Witness List. These offices will contact all involved parties to obtain the names and positions of the witnesses for the Witness List.

#### 010405 Transcript Processing

A. Purpose This section provides instructions for processing transcripts of witness testimony at hearings before congressional committees.

##### B. Initial Receipt

1. The House and Senate Appropriations subcommittees on National Security/Defense, and Military Construction Appropriations provide hearing transcripts directly to Budget Liaison offices of the Services and to the Director for Plans and Systems, Under Secretary of Defense (Comptroller). All other hearing transcripts are provided directly to the Legislative Affairs office of the Services and to the Office of the Assistant Secretary of Defense (Legislative Affairs).

2. The original copy of the transcript is then provided to the office of the principal witness utilizing DD Form 1587, Record of Congressional Transcript Review, as the transmittal document. To meet committee requirements and allow time for final review by the Directorate for Freedom of Information and Security Review, Office of Assistant to the Secretary of Defense (Public Affairs), each element in the review process must give cooperative consideration to the time requirements of all elements in meeting due out dates. DoD Directive 5400.4 provides guidance utilizing DD Form 1587. Instructions are also printed on DD Form 1587.

3. The various committees publish instructions for processing transcripts for their committee hearings. These instructions, unique to each committee, are available from the following offices:

a. House and Senate National Security/Defense and Military

Construction Appropriations Subcommittees - Directorate for Plans and Systems, USD(Comptroller) and Service Budget Liaison offices.

b. House National Security and Senate Armed Services Committees and House and Senate Budget Committees - Office of the Assistant Secretary of Defense (Legislative Affairs) and Service Legislative Affairs offices.

c. Other congressional committees - Instructions are normally included in the letter requesting the hearing.

##### C. Processing Procedures

1. Upon receipt of the transcript in the office of the primary witness, that office will review and edit the transcript and prepare the necessary inserts including questions for the record. At the same time, those staff offices required to provide input to the transcript should be tasked, in writing, for their specific portion. Page and line number/question number should be referenced when tasking inserts for the record.

2. Offices providing input to transcripts should clear their internal security review office prior to providing their input to the principal witness office. After consolidation of the edit/review of the transcript and inclusion of necessary inserts, the office of the principal witness will then need to obtain the proper security clearance for the transcript and inserts from Directorate for Freedom of Information and Security Review, Office of the Assistant Secretary of Defense (Public Affairs). ADD 1790, Prepared Testimony Review must be used. DoD Directive 5400.4 provides instructions to be followed in processing the transcript through the security review process.

3. Plain bond (5-13/16" x 9-3/4") Insert for the Record, will be utilized for all inserts to congressional testimony and questions/answers for the record. Formats for completing these for the four oversight committees are provided in Section 010703.

4. After completing the security review process and required coordination's, the completed transcript should be returned to the office from which the transcript was received

(Transcript Action Monitor) for final review and delivery to the congressional committee.

5. Special care should be exercised to ensure that transcript processing suspense dates are met. The committees emphasize that the deadline dates imposed by them must be met. As the committees approach mark-up, the importance of meeting deadlines becomes even more critical. Transcripts should not be unduly delayed while gathering information for the record. If a delay is encountered, a note that the data will be furnished at some specified date should accompany the transcript and processing should proceed.

D. Page Proofs/Galleys Often committees allow DoD to review "page proof" / "galleys" of congressional testimony to ensure that changes have been incorporated and that classified data has been deleted from the version that will be made public. Extreme care must be exercised to ensure that all classified data have been excised.

#### 010406 Appeal Process on Congressional Actions

A. Purpose Each year the actions taken by congressional committees during consideration of the DoD authorization and appropriation bills are reviewed by DoD components. This Section provides policy guidance and procedures for appealing such congressional actions.

#### B. Scope of Material

1. DoD appeals to congressional committees may be in the form of a letter to the appropriate committee chairman (or chairmen in the case of appeals to joint conferees), which sets forth the Department's position on the most significant programs/items impacted by congressional actions. This letter is prepared for the signature of the Secretary of Defense. Only the Secretary will provide the Department's position on appeal items.

2. DoD appeals also may be in the form of an appeal package consisting of as many as 100 or more pages, one for each action being appealed. This package is submitted to the appropriate committee by the USD(Comptroller).

It is not submitted as an enclosure to an appeal letter, but may be referred to in the letter.

3. The submission of appeal material can vary each year and is primarily dependent upon the timing of each committee's actions on the budget request. The preparation of appeal items begins when the actions of the committees become known, usually with release of the committee's report. Normally, appeal material will be modified to reflect final floor action since amendments adopted on the floor can significantly change positions reported out by the committees. In most cases, the process is as follows:

a. To Senate Armed Services Committee. This appeal is based on the actions of the House National Security Committee, as modified by House floor action.

b. To Authorization Conferees. This appeal is based on the actions of both the House National Security and Senate Authorization Committees, as modified by House and Senate floor action.

c. To Senate Appropriations Committee. This appeal is based on the actions of the House Appropriations Committee, as modified by House floor action.

d. To Appropriations Conferees. This appeal is based on the actions of both the House and Senate Appropriations Committees, as modified by House and Senate floor actions.

#### C. Preparation of Appeals

1. Once the actions of an oversight committee become known, DoD components normally will be requested to provide input for incorporation into the Secretary's appeal letter or appeal package. *Appeal input will be submitted in the general format of Exhibit PB-39A-1 and PB-39A-2 (provided in Section 0107) in both hard copy and on floppy disk in either Microsoft Word or WordPerfect format for DOS (with no graphics).* Components may be asked to assign a priority to the actions they want appealed.

2. All appeal materials must be unclassified. Verification that materials are

entirely unclassified must be obtained by the DoD component from the component's security review prior to submission to OSD. USD(Comptroller) will obtain clearance of the consolidated appeal package from the Directorate for Freedom of Information and Security Review, Room 2C757, the Pentagon.

D. Policy Guidance, Preparation and Coordination of Budget Appeals

1. By memorandum of May 27, 1983, Subject: "Congressional Justification of the President's Annual Defense Budget," the Secretary of Defense charged the Comptroller with the responsibility to coordinate all justification actions for his consideration that may be interpreted as reprogramming, supplementals, amendments, or appeals to the Defense budget. Therefore, in order to ensure that the Department speaks to the Congress in this area with one voice and remains consistent with the Secretary's policy direction, all appeals to congressional committees will be prepared by the USD(Comptroller).

2. The Directorate for Plans and Systems, within the Office of the USD(Comptroller) (Program/Budget), will issue instructions for submission of appeal input. Along with other Comptroller directorates, Plans and Systems will review the input and prepare a draft appeal letter and appeal package. Normally, these drafts will be sent for comments to the appropriate DoD offices. Clearance on all appeal materials will be requested from the Office of Management and Budget.

3. While responsibility for consolidation and coordination of appeal materials resides with the USD(Comptroller), all offices are responsible for ensuring that the materials they submit remain up to date. *Submitting components e.g. The Joint Staff) should provide only one position on each issue submitted.*

## 0105 AUTOMATION REQUIREMENTS

## 010501 Automated Future Years Defense Program (FYDP) Data Base

A. Purpose and Objectives. This Section provides for the maintenance of the Future Years Defense Program (FYDP) as an automated database and provides the procedures and technical guidance for the submission of program element change data as required in DoD Instruction 7045.7, "Implementation of the Planning, Programming, and Budgeting System (PPBS)" dated May 23, 1984.

B. Applicability and Scope. The provisions of this Section apply to the Office of the Secretary of Defense (OSD), the Military Departments and the Defense Agencies (hereafter referred to as "DoD Components") that contribute data to the Future Years Defense Program.

C. Reporting Requirements. Updates are required coincident with submission of the (1) Program Objective Memoranda, (2) Budget Estimates, and (3) President's Budget, and, when appropriate, (4) for major restructures of the Future Years Defense Program itself. Specific guidance relative to approved changes, due dates and special requirements is provided in a memorandum from the Office of the DoD Comptroller amounting each update. Furthermore, Section 221 of Title 10 of the United States Code requires that: "The Secretary of Defense shall submit to Congress each year, at or about the time that the President's budget is submitted to Congress that year under section 1105(a) of title 31, a future-years defense program, (including associated annexes) reflecting the estimated expenditures and proposed appropriations included in that budget."

D. Update and Publication of Future Years Defense Program (Historical). Since the basic Future Years Defense Program Summary and Program Element Detail document reflects only the most recent prior year column of a budget cycle; and since procurement, RDT&E and military construction appropriations are available for obligational authority for multiple years; it is periodically necessary to update and publish a historical version of the Future Years Defense

Program Summary and Program Element Detail. The update and publication of this document enables the FYDP to reflect transfers, rescissions, reappropriations and other authorized adjustments to total obligational authority which might occur in multiyear appropriations, as well as to reflect actual accounting obligations.

E. Related Databases to the Future Years Defense Program. Consistent with the FYDP are separate but related databases and documents comprising the Procurement Annex, RDT&E Annex, and Construction Programs. These related databases produce the Procurement Programs Report (P-1), RDT&E Programs Report (R-1), and Construction Programs Report (C-1). Detailed information regarding these databases is provided in Sections 010502 through 010504.

F. Instructions - Preparation and Processing of Program Data for Updating the Future Years Defense Program Data File

1. General

a. Future Years Defense program data shall be submitted by DoD Components to the Directorate for Program and Financial Control (P&FC), Office of the Deputy Comptroller (Program/Budget), Room 3B872, on floppy disk as directed. The submission of code sheets (FYDP Data Format in Section 010704) will not be accepted unless specifically authorized by the Director for P&FC. If approved, the code sheets must be legible and be accompanied by Total Obligational Authority (TOA), *Defense Business Operations Fund Costs*, and Manpower Controls Format provided in Section 010704.

Floppy Disk Format:

- ASCII file.
- Character fixed record length --(length of record on code sheet -- i.e. 28 for the FYDP data transactions)
- Formatted PC DOS -- Releases 2.0 or higher.
- 5¼ Floppy disk or 3 1/2" diskette Double Sided/Double Density  
or

Double Sided and High Density.

- Indicate on the front of the disk the file name, the number of transactions the file contains and level of security classification.

b. All resource changes to the data file shall be on a net change basis; that is, data currently in the file shall be revised (plus or minus) by an incremental amount to reflect the new approved position.

c. Program element codes and titles, resource identification codes, and DoD Component identifier codes are as prescribed by DoD 7045.7-H (FYDP Program Structure Handbook *dated January 1996*) and in approved decision documents not yet reflected in the handbook.

## 2. Submission of Changes

a. Record changes to (a) establish a new program element or (b) revise the title of an existing program element or resource identification code shall be recorded by P&FC staff.

b. Changes submitted for net change/add record resource data (FYDP Data Format as prescribed in Section 010704) need only provide specific identification of quantitative resource information by program element, resource identification code, and fiscal year.

## 3. TOA and Manpower Controls.

To ensure that the values of all net change data submitted by the DoD Components result in the correct revised totals when updated in the OSD data base, a hard-copy summary of controls (format in Section 010704) is required.

4. Military Pay Rates. Hard-copy average annual military pay rates and Permanent Change of Station (PCS) data, rounded to the nearest dollar for each fiscal year, is required from each Military Department with submission of each Future Years Defense Program update. A sample format is shown in Section 010704.

010502 Automated Procurement Annex Database

A. Purpose and Objectives. This section provides for the maintenance of the Future Years Defense Program (FYDP) Procurement Annex as an automated database which will be the primary structure for quantity and program cost at line item level of detail for a number of related procurement program documents. The Procurement Annex supports and should be consistent with the following documents: (1) Procurement Programs (P-1) Report and all supporting budget backup exhibits, (2) Congressional Data Sheets, (3) Selected Acquisition Report (SAR), and (4) Procurement Program and Financing Schedules of the President's Budget.

B. Applicability. The provisions of this section apply to the Office of the Secretary of Defense (OSD), the Military Departments, and the Defense Agencies (hereafter referred to as "DOD Components") that contribute data to the Procurement Annex.

C. Reporting Requirements. The initial automated database was established consistent with the procurement data submitted to the Congress in support of the FY 1974 Budget. Since that time subsequent updates have been required coincident with submission of the (1) Program Objective Memoranda, (2) Budget Estimates, and (3) President's Budget. Specific guidance relative to approved changes, due dates and special requirements is provided in a memorandum from the Office of the Under Secretary of Defense (Comptroller) announcing each update.

D. General Instructions - Preparing the Procurement Annex. The Procurement Annex complements the Summary and Program Element Detail Future Years Defense Program by providing resources in a line item level of detail with appropriation identification. A detailed description of line item entries is listed in Chapter 4, Section 0402 of the Budget FMR. The minimum information required in the Procurement Annex is as follows:

1. A summary by appropriation account with subtotals for DOD Components.

2. A summary of each appropriation account by budget activity with an appropriation total.

3. A detailed line item listing in budget activity / subactivity sequence.

4. Entries for the individual line items should be on the same basis as that used for budget submissions. Multiyear procurements (MYP) are identified for P-1 line items with *MYP as defined in Section 010203*. Advance procurement entries should be used as specified in *Section 040502*. Initial spares listed with the procurement item (post delivery and outfitting costs for Shipbuilding and Conversion, Navy) should be shown immediately following the line as a memorandum entry--non-add to the budget activity total.

5. Costs of prior year programs will be adjusted annually to reflect actual obligations, including deobligations, recoveries of prior year obligations and upward obligation adjustments as appropriate after the appropriation expires but before it is canceled.

6. Cost to complete column provides the data necessary to obtain the total procurement cost for acquisition of weapon items. It is necessary to estimate the cost of completing the approved program for major weapon systems included in the Selected Acquisition Report (SAR) reporting system and for multiyear contracts utilizing economic order quantity advance procurement. Such costs will be entered in the "cost to complete" column of the Future Years Defense Program Procurement Annex. Entries in the "cost to complete" column are not required for other procurement line entries. The "cost to complete" estimate will include: (1) the portion of the "approved quantity" to be procured beyond the FYDP, and (2) costs to complete acquisition of units procured in prior years such as outfitting and post delivery requirements for ships which will not deliver during the FYDP.

7. Security classification of line items is determined by the submitting component subject to OSD Security review. Except for information published in the unclassified version of the P-1 Report, data contained in the Procurement Annex may not be released outside

the DoD without the expressed written consent of the Under Secretary of Defense (Comptroller). (In the case of the Procurement Annex update for the Program Objectives Memorandum, this consent must come from the Director of Program Analysis and Evaluation.)

E. General Instructions - Preparing the Procurement Programs (P-1). The P-1 document is derived from and consistent with the Future Years Defense Program Procurement Annex database. The P-1 is provided annually to the DOD Oversight Committees of the Congress coincident with the transmission by the President of the Budget of the United States Government. An unclassified version is provided to OATSD(PA) under the provisions established by the Freedom of Information Act. The unclassified P-1 is the only document from the annex data base available for public distribution. The minimum information required in the P-1 is as follows:

1. Identification codes and a detailed description of line item entries are explained in *paragraph F* below.

2. The line item data provided is PY, CY, BY1 and BY2 with an entry for unit cost data, calculated by the computer, for each line item with BY1 or BY2 data. *Ensure quantities are coded in accordance with paragraph F.8.c to ensure that a correct unit cost is calculated.*

3. The security classification will be in accordance with the criteria set forth in Section 010108.

F. Procurement Data Elements and Record Formats

1. Codes - Appropriation Code Component Code, and Budget Activity Code are as specified in Section 010506. Budget Subactivity Code will be assigned by the responsible Military Department or Agency.

2. Item Control Number - This control number will be assigned by the responsible Military Department or Agency. Since this control number will serve to identify the item and relate it to its respective nomenclature, it will be assigned in such a way as to serve for the life of the line item in the data base. It is not to be confused with

the numeric, sequential, line item number printed in the first column of the procurement exhibit P-1. Care should be exercised by each Department that the Item Control Number be assigned to provide for additions, deletions, and generic and/or logical sequencing of line items within the budget subactivity. Uniformity among the Military Departments or Agencies will not be necessary but the code will not exceed ten (10) alphanumeric characters. The code will be entered in the data field left justified.

### 3. Cost Type Codes.

Authorized for use are:

#### Code Cost Type:

- A Weapon System Cost
- B Advance Procurement (PY)
- C Advance Procurement (CY)
- D Contract design - Historical SCN only
- E Contract Cancellation - SCN only
- F *PY Unfunded Deficiencies*
- G *Over Target*
- I *Future Cost/Growth Escalation - SCN only*
- J Initial Spares\* (Outfitting for SCN)  
(Memo non- add)
- K Post Delivery - SCN only
- L Cost Growth - SCN only
- M Shipping Escalation - SCN only
- N *Completion of PY Programs*
- P *Unfunded NSSF (Memo)*
- S *Anticipated Escalation (Memo for historical updates)*

\*Initial Spares must be identified by weapon system. The Item Control Number for each

initial spare entry must be identical to its parent weapons system.

4. Fiscal Year - The four digits of the applicable fiscal year.

5. Advance Procurement Fiscal Year - Enter the future fiscal year to which the advance procurement cost is associated.

6. Action Code -To ensure proper action against each Nomenclature Record and/or procurement data record, the following action codes are to be used:

Code 1 - Use only for nomenclature record.

Code 9 - Use only for changes to procurement program resources - Identifies all data changes either added to the file or net changes to an existing data record.

7. Program Budget Decision (PBD) Number - During the Program Budget Decision cycle only, enter PBD number (to include any revised PBDs).

8. Nomenclature Record - Enter only the proper English language title of the item to be procured which is most commonly used. Abbreviations, acronyms and codes will be avoided where possible. The item nomenclature will not exceed 45 alphanumeric characters:

a. SAR Item Designator - The single character "X" in the appropriate data field will indicate a SAR item.

b. Security Classification - Secret will be indicated as "S"; Confidential will be indicated as "C"; Unclassified will be indicated as "U."

c. Program Quantity - The quantity for a line item which has a quantity designator of "U" will be expressed in units; for a quantity designator of "T" enter the units quantity divided by 1,000; and for a quantity of "M" enter the units quantity divided by 1,000,000.

d. Identification Record -

Entries will be limited to "A" or "B" as specified and defined in Section 0401.

9. Formats are provided in Section 010704.

G. Instructions for Response to Procurement Appendix

1. General. Budget decision documents for procurement appropriations will contain a Procurement Appendix as an attachment. The Appendix requires DoD Components to record line item net changes to both quantity and TOA on SD Form 463 consistent with the expressed intent of the Program Budget Decisions (PBDs).

2. Instructions Pertaining to SD Form 463. Instructions for preparation of SD Form 463 appear on the reverse of the form. Floppy disk submissions should be made in accordance with SD Form 463 and meet the following criteria:

**Floppy Disk Format:**

- ASCII file.
- Character record length -- (length of record on code sheet -- i.e. 56 for the Procurement Annex data transactions).
- Formatted PC DOS - releases 2.0 or higher.
- 5¼ floppy disk or 3 1/2" diskette and  
**Double Sided and Double Density.**  
or  
**Double Sided and High Density.**
- Attach a printed label showing the file name and the number of transactions it contains to the front of the disk.

3. All submissions will be in accordance with Procurement Data Elements and Record Formats printed in this chapter.

010503 Automated RDT&E Annex Database

A. Purpose and Objectives. This

Section provides for the maintenance of the Future Years Defense Program (FYDP) RDT&E Annex as an automated database which will be the primary structure for program element detail in a number of related RDT&E program documents. Included are the (1) RDT&E Programs (R-1) and all supporting budget backup exhibits, (2) FYDP Summary and Program Element Detail, (3) Selected Acquisition Reports, and (4) RDT&E Program and Financing Schedules of the President's Budget. The RDT&E Annex database also will be used to reconcile differences with the automated update of the Future Years Defense Program Summary and Program Element Detail for RDT&E accounts.

B. Applicability. The provisions of this Section apply to the Office of the Secretary of Defense (CSD), the Military Departments and the Defense Agencies (hereafter referred to as "DoD Components") that contribute data to the RDT&E Annex.

C. Reporting Requirements. The initial automated database was established consistent with the RDT&E data submitted to the Congress in support of the FY1976/1977 Budget. Since that time subsequent updates have been required coincident with submission of the (1) Program Objective Memoranda, (2) Budget Estimates, and (3) President's Budget. Specific guidance relative to approved changes, due dates and special requirements is provided in a memorandum from the Office of the Under Secretary of Defense (Comptroller) announcing each update.

D. General Instructions - Preparing the RDT&E Annex. The RDT&E Annex is consistent with the program element identification of resources contained in the Future Years Defense Program Summary and Program Element Detail. Data in the RDT&E Annex is summarized by appropriation account with recaps by budget activity, FYDP programs, and research category. Security classification of line items is determined by the submitting component *subject to OSD Security review*. Except for information published in the unclassified version of the RDT&E Programs (R-1) report, data contained in the RDT&E Annex may not be released outside the DoD without the written consent of the Under Secretary of Defense

(Comptroller). (In the case of the RDT&E Annex update for the Program Objectives Memorandum, this consent must come from the Director of Program Analysis and Evaluation.)

E. General Instructions - Preparing the RDT&E Programs (R-1). The R-1 document is derived from and consistent with the FYDP RDT&E Annex. The R-1 is provided annually to the DoD Oversight Committees of the Congress coincident with the transmission by the President of the Budget of the United States Government. An unclassified version is provided to OATSD (PA) under the provisions established by the Freedom of Information Act. The unclassified R-1 is the only document from the annex database available for public distribution. The minimum information required in the R-1 is as follows:

1. The program element line item data provided is PY, CY, BY1 and BY2.
2. The security classification shall be in accordance with the criteria set forth in Section 010108.
3. A detailed program element listing in budget activity sequence.

F. RDT&E Data Elements and Record Formats

1. Codes - Treasury Code, Component Code, and Budget Activity Code are as specified in Section 010506.
2. Program Element - These program element (PE) codes are published in the DoD 7045.7-H (FYDP Program Structure Handbook).
3. SAR Item Designator - The single character "X" in card column 31 in the Nomenclature Format, SD Form 463-1N, (Section 010704) will indicate a SAR item.
4. Action Code - To ensure proper action against each nomenclature record and/or RDT&E data record, the following action codes will indicate the desired action against the data base:

Code 1 - Use only for Nomenclature Record

Code 9 - Use Only for Changes to RDT&E Program Resources

5. Cost Type - Use cost type code A for program value.
6. Formats are provided in section 010704.

G. Instructions for Response to RDT&E Appendix

1. General. Budget decision documents for RDT&E appropriation will contain an RDT&E appendix as an attachment. The appendix requires the DoD components to record program element net changes to TOA on SD Form 463-1 consistent with the expressed intent of the Program Budget Decisions (PBDs).

2. Instructions Pertaining to SD Form 463-1. Instructions for preparation of SD Form 463-1 appear on the reverse side of the form. Floppy disk submissions should be made in accordance with SD Form 463-1 and meet the following criteria:

**Floppy Disk Format:**

- ASCII file.
- Character record length -- (length of record on code sheet -- i.e. 40 for the RDT&E Annex data transactions).
- Formatted PC DOS -- releases 2.0 or higher.
- 5¼ Floppy disk or 3 1/2" diskette and **Double Sided and Double Density.** or **Double Sided and High Density.**
- Attach a printed label showing the file name and the number of transactions it contains to the front of the disk.

3. All submissions, regardless of media will be in accordance with RDT&E data

elements and record formats printed in this chapter.

010504 Automated Construction Program Database

A. Purpose and Objectives. This section provides for the establishment of an Automated Construction Program Database to supplement the Defense components' military construction justification materials. The Construction Program also will be used to track Program Budget Decisions at the project level, track congressional action on the President's budget submissions, and provide the baseline data required for special analysis.

B. Applicability. The provisions of this section apply to all requirements financed by the Military Construction, NATO *Security Investment* Program, Base Realignment and Closure, Family Housing, *DoD Family Housing Improvement Fund* and Homeowners Assistance appropriations of the Departments of Army, Navy, Air Force and Defense-Wide as applicable.

C. Responsibilities. The DoD components will submit Construction Program data for their Active, Guard and Reserve forces construction projects, their portions of the Family Housing, *DoD Family Housing Improvement Fund* and Homeowners Assistance programs, and multi-service or national level projects for which they are executive agent as described in DoD Directive 7150.5, "Responsibilities for Programming and Financing Facilities at DoD Installations Utilized by Two or More DoD Components."

D. Reporting Requirements. Update submissions will coincide with the September budget submissions and the January budget presentation. Detailed requirements not contained herein will be specified by memorandum for all update submissions.

E. Construction Data Elements and Record Formats. The data elements authorized for entry into the Automated Construction Program Database are as follows:

1. Appropriation Code - As specified in Section 010506.

2. Component / Suffix Code - Same as above.

3. Budget Activity Code - Same as above.

4. Major Command Code - Any two digit numeric code (01 through 99) that will uniquely identify a major command for that component.

5. Location Code

a. State/Country Code - Use the applicable code given at Tables II and III at the end of Section 010504, Exigent minor construction and all other lump-sum amounts should use the worldwide unspecified state/country code "ZU."

b. Installation Code - Use any three digit numeric code, right justified zero filled, that will uniquely identify the installation within the state or country. The installation code for exigent minor construction and all other lump-sum amounts should be 9's filled.

6. Project Identification Code - Use any six digit numeric code, right justified zero filled, that will uniquely identify the project for this location. Code lump-sum values as described in Table I at the end of Section 010504. Classified projects should have a valid project identification code, but the title associated with the code should be "classified project."

7. Facility Category Code - Use the three digit code as specified in DoD Instruction 4165.14. This field will be 9's filled for "Exigent Minor Construction" and all Lump-Sum Records. Family Housing new construction projects (budget activity 01) must have a valid facility category code.

8. Fiscal Year Program - The two digits of the applicable fiscal year.

9. Action Code - To ensure proper action against each Nomenclature Record and/or Decision Record, the following action code (not to be confused with Action Document Code) will indicate the desired action against the database.

Code 1 - Use only for nomenclature record - Identifies the addition of major command.

Code 2 - Use only for nomenclature record - Identifies a change to a major command title already on file.

Code 3 - Use only for nomenclature record - Identifies the addition of an installation title record.

Code 4 - Use only for nomenclature record - Identifies a change to an installation title already on file.

Code 5 - Use only for nomenclature record - Identifies the addition of a project to the database.

Code 6 - Use only for nomenclature record - Identifies changes to a project record already on the file.

Code 9 - Use only for changes to construction program resources - Identifies all data changes either added to the file or net changes to an existing data record.

10. Cost Type - Cost type codes authorized for use are:

<u>Code</u>	<u>Cost Type</u>
A	Project Value
M	Memo non-add projects

Use the "M" code for projects proposed for authorization under the Military Construction Act but for which funding under the Military Construction Act is not proposed. (For instance, a project to be funded with prior year military construction savings or to be funded in another appropriation, such as procurement.)

11. Action Document Code - Each change, introduction of new data, or deletion of existing data to the database must be substantiated by an approved decision document. These documents are the only approved sources to reflect Secretary of Defense decisions and thereby authorize changes to the base file. The following codes are assigned to identify the appropriate documents.

- 01 Program Change Decision
- 02 Program Budget Decision
- 04 Program Decision Memorandum
- 16 Congressional Action

12. Document Decision Number - All transactions necessary to reflect the decision document directing the change will be coded consistently in this six character alphanumeric data element. Examples include, but are not restricted to the following:

<u>Type of Decision</u>	<u>Document Decision Number</u>					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
PBD	3	0	1			
PBD,Revision (1st)	3	0	1	C		
PBD,Revision (2nd)	3	0	1	C	2	
PBD,Reclama (1st)	3	0	1	R		
PBD,Reclama (2nd)	3	0	1	R	2	
PBD, Rev to 2nd Reclama	3	0	1	R	2	C

13. Approval Date - The date of the decision document which approved the changes in six digits representing year, month, and day in that order.

14. Program Cost - The TOA amount will be expressed in thousands of dollars. Negative values should be represented by a minus sign to the immediate left of the dollar amount (e.g., -4328).

15. Title - This will be the Command, Installation or Project title, depending on the action code.

16. Authorization Indicator - Code "X" in this field if the project is subject to authorization. Code "P" in this field if the project, was authorized for appropriation in a prior year or code Y if the project was authorized in a prior year.

17. Major FYDP Program - Use the two digits of the applicable major Defense Program the project supports.

18. Special Interest Indicator - Use this code to indicate if the project falls into one of the special categories given below:

- 1 = Energy Conservation
- 2 = Air Pollution Abatement
- 3 = Water Pollution Abatement
- 4 = Noise Pollution Abatement

19. Formats are provided in section 019704.

#### F. Level of Detail

1. Data will be reported at the level specified for the justification material (DD Form 1391) in Chapters 6 and 7. A summary of the levels required follows:

##### 2. Military Construction 1/

- Major Construction - project detail
- Minor Construction - lump-sum for exigent minor construction
- Planning and Design - lump-sum
- Supporting Activities - project detail

##### 3. NATO Security Investment Program - lump-sum 1/

##### 4. Base Realignment and Closure - lump-sum 1/

##### 5. Family Housing Construction 1/

- Construction of new housing - project detail. Under normal conditions the project title should indicate the number of units to be constructed, e.g. "NEW CONSTRUCTION (265)"

- Construction Improvements - lump-sum
- Planning - lump-sum

6. Family Housing Debt, Operation & Maintenance 1/ Lump-sum for each budget activity except Operating Expenses, which will be reported by account as shown below:

- Operating Expense

- Management Account
- Services Account
- Utilities Account
- Furnishings Account
- Miscellaneous Account

- Leasing
- Maintenance of Real Property
- Interest Payments
- Mortgage Insurance Premiums

##### 7. Homeowners Assistance

##### Fund 1/

- Payment to Homeowners
- Other Operating Costs
- Acquisition of Real Property
- Mortgages Assumed

##### 8. DoD Family Housing Improvement Fund -lump sum 1/

1/ Nomenclature records for all lump-sum values will be generated by the OSD computer system; DoD Components should not submit nomenclature records for lump-sum values.

G. General Instructions - Updating the Construction Program Database.

#### 1. General

a. Nomenclature Records - Nomenclature or title records are used to assign names to major commands, installations and projects, and are submitted by the components on Construction System Database Nomenclature Recording Form, SD Form 463-2N. The system will determine what is being assigned a name by examining the action code.

(1.) Major Commands - To assign a major command title, specify the treasury code, component/suffix code, two digit command code, action code 1 and title. Defense-Wide, Guard and Reserve accounts should have a command of "99" and a title of the account name. To change an existing command title, specify the same data as above, but use action code 2.

(2.) Installation - To assign an installation title, specify the Treasury code, component/suffix code, location code, action

code 3, command code and title. The title should not contain the state, e.g., "Fort Bragg, North Carolina." If an installation houses elements of several commands, there should be an installation transaction for each command having a project at that installation. To change an installation title, specify the same data as above, but use action code 4. (Note - the command code cannot be changed with a "4" record.)

(3.) Project - To assign a project title specify the treasury code, component/suffix code, budget activity, location code, project identification code, action code 5, major command, major FYDP Program, facility category code, special interest indicator, authorization indicator and title. An explanation of the data elements is given in paragraph E. of this section. The following items in a project nomenclature record may be changed by using action code 6: command code, major FYDP Program, facility category, special interest and authorization indicator codes, and project title. To change any or all of these data items, specify (from the record to be changed) the Treasury code, component/suffix code, budget activity, location code, project code, action code 6, fiscal year, and one or more of the items to be changed.

b. Decision Data Records - The data records are used to assign values or adjust values for specific projects identified by the location and project identification and are submitted by the Components on Construction System Database Decision Reading Form, SD Form 463-2. An explanation of the data elements is given in paragraph E. of this section.

2. Classification. A project may be classified due to the nature of the project, the location of the project, or both. Since the Construction Programs (C-1) is an unclassified document generated from an unclassified database, use the conventions given below to desensitize the data:

a. If the location is classified, use the applicable special State/Country code given in Tables II and III at the end of this section.

b. If the project is classified, assign the project a title of "Classified Project."

c. If both location and project are classified, use both conventions given above.

d. The various DoD Components are responsible for ensuring that the database describing their projects does not contain classified information.

3. Initial Budget Submission. The initial September budget submission of Construction Program data will be consistent with data submitted for the budget. The document serial number (positions 29-31 of SD Form 463-2) will be the PBD wherein the resources for this project will be addressed, and position 32 of the record will contain an S. (Note - Additional requirements may be specified by the Memorandum calling for the update submissions.)

#### 4. Decisions

a. PBDs for Military Construction, *NATO Security Investment Program*, Base Realignment and Closure, Family Housing, *DoD Family Housing Improvement Fund*, and Homeowners Assistance Fund will contain a Construction Appendix sheet as an attachment. The DoD components will record net changes to TOA by project on SD Form 463-2 consistent with the intent of the PBD. The SD Form 463-2 will be submitted to OUSD(C) (P/B) within five working days after the date of the PBD. This response will be shortened toward the end of the budget review.

b. If the Construction decision is reclassified, it must be definitized to the level of detail contained in the PBD Construction Appendix. Reclaima decisions will be processed in the same manner as the original decision document; however, SD Form 463-2 must be submitted by the DoD components to OUSD(C) (P/B) within 24 hours after receipt of the reclaima decision.

5. Instructions Relating to SD Form 463-2 and SD Form 463-2N. Instructions for the preparation of SD Form 463-2 and SD Form 463-2N appear on the reverse side of the forms. Floppy disks are preferred in lieu of the forms. Floppy disk format: **MUST BE** ASCII; Character record length will be the same as the length of the record on the code sheet; formatted PC DOS -

release 2.0 or higher; 5 1/4" floppy disk or 3 1/2" diskette, (double sided and double density or double sided and high density - attach an outside printed label showing the file name, Component and number of transactions). All submissions, regardless of media, will be in accordance with Construction data elements and record formats outlined in paragraph E. of this section.

6. Status Reporting. Periodic status reports in the form of an updated C-1 and audit trail reports reflecting these decision adjustments will be provided. It is essential that these status reports be reviewed by the components on a recurring basis during the Budget Review to assure all concerned that PBDs and related decisions are accurately reflected in the Construction database.

TABLE I

<u>P.L.</u>	<u>Treasury Code</u>	<u>BA</u>	<u>Valid State/Country</u>	<u>Valid Installation</u>	<u>Valid Project ID</u>
50	All	01	ALL	See Note 1	See Note 2
*		02	"ZU"	"999"	"999902"
*		03	"ZU"	"999"	"999903"
*		04	ALL	See Note 1	See Note 2
60	See Note 4	01	ALL	See Note 1	See Note 2
*		03	"ZU"	"999"	"999903"
*		04	"ZU"	"999"	"999904"
*	See Note 5	09	"ZU"	"999"	"999909"
*		10	"ZU"	"999"	"999910"
*		11	"ZU"	"999"	"999911"
*		06	"ZU"	"999"	See Note 3
*		07	"ZU"	"999"	"999907"
*		08	"ZU"	"999"	"999908"
*	4090	01	"ZU"	"999"	"999901"
*		02	"ZU"	"999"	"999902"
*		03	"ZU"	"999"	"999903"
*		04	"ZU"	"999"	"999904"
*	0834	01	"ZU"	"999"	"999901"

\* Denote Budget Activities that are represented as Lump-Sum Amounts.

Note 1 - If State/Country Code is any of the special codes, installation maybe "999."

Note 2 - Must be a valid project number assigned via a nomenclature record.

Note 3 - Must be one of the following:  
888805 Management Account  
88810 Services Account  
888815 Utilities Account  
88820 Furnishings Account  
88825 Miscellaneous Account

Note 4 - For 0702A - Use 7020A  
For 0703N - Use 7030N  
For 0704F - Use 7040F  
For 0706D - Use 7060D

Note 5 - For 0702A - Use 7025A  
For 0703N - Use 7035N  
For 0704F - Use 7045F  
For 0706D - Use 7065D

TABLE II

## STATE ABBREVIATIONS

Alabama	AL	Washington	WA
Alaska	AK	West Virginia	WV
Arizona	AZ	Wisconsin	WI
Arkansas	AR	Wyoming	WY
California	CA		
Colorado	CO	District of Columbia	DC
Connecticut	CT		
Delaware	DE		
Florida	FL		
Georgia	GA		
Hawaii	HI		
Idaho	ID		
Illinois	IL		
Indiana	IN		
Iowa	IA		
Kansas	KS		
Kentucky	KY		
Louisiana	LA		
Maine	ME		
Maryland	MD		
Massachusetts	MA		
Michigan	MI		
Minnesota	MN		
Mississippi	MS		
Missouri	MO		
Montana	MT		
Nebraska	NE		
Nevada	NV		
New Hampshire	NH		
New Jersey	NJ		
New Mexico	NM		
New York	NY		
North Carolina	NC		
North Dakota	ND		
Ohio	OH		
Oklahoma	OK		
Oregon	OR		
Pennsylvania	PA		
Rhode Island	RI		
South Carolina	SC		
South Dakota	SD		
Tennessee	TN		
Texas	TX		
Utah	UT		
Vermont	VT		
Virginia	VA		
		<u>Special Conus Location</u>	
		Conus Classified	XC
		Conus Various	XV
		Conus Unspecified	XU

TABLE III

Overseas Abbreviations

Antigua	AN	Kenya	KE
Ascension Island	AI	Korea	KR
Australia	AU	Kwajalein	KW
Azores Islands	AO	Liberia	LI
Bahamas	BA	Luxembourg	LX
Bahrain Island	BI	Mariana Islands	ML
Barbados WI	BR	Midway Island	MW
Belgium	BE	Morocco	MR
Berlin	BW	Netherlands	NL
Bermuda	BM	New Zealand	NZ
Canada	CD	Norway	NW
Denmark	DN	Oman	MU
Diego Garcia	DG	Panama	PN
Egypt	EG	Philippines	PI
France	FR	Portugal	PO
Germany	GY	Puerto Rico	PR
Greece	GR	Scotland	SL
Greenland	GL	Seychelle Islands	SI
Guam	GU	Somalia	SO
Guantanamo Bay,	Cuba	GB	Spain SP
Honduras	HO	Taiwan	TA
Iceland	IC	Turkey	TK
Italy	I T	United Kingdom	UK
Japan	JA	Virgin Islands	VI
Johnston Island	JI	Wake Island	WK

## Special Overseas and Worldwide Locations

Overseas Classified	YC
Overseas Various	YV
Overseas Unspecified	YU
Worldwide Classified	ZC
Worldwide Various	ZV
Worldwide Unspecified	ZU

### 010505 Automation Requirements for the Biennial Budget Estimates Submission

A. Purpose. The budget estimates submissions are entered in the Budget Review System from machine-readable magnetic media provided by the Military Departments and Defense Agencies. This chapter prescribes the specifications for submission of machine-readable data.

#### B. Submission Requirements

1. Exhibits PB-2, PB-2A, and PB-4 (on-board yearend strength only), as prescribed in Section 010305, will be supported by automated records in the record layouts specified in Section 010704 and in the detail prescribed by the Budget Account Title File Listing. All data will be listed.

2. Machine-readable data must follow the record layouts shown in Section 010704. Negative numeric values will be preceded by a minus sign. A hard copy listing of each data type must accompany the machine-readable data which will be one of the following magnetic media:

- a. 5¼ inch floppy or  
3½ inch microdiskette:

Must be IBM PC/AT/386/486/*Pentium* compatible in PC DOS releases 2.0 or higher, double sided, double density, or high density format. Data will be in one or more DOS ASCII files with up to 70 characters per record. Unused portions of the record will be blank filled.

b. Data submitted must have each record followed by a carriage return and tabs between appropriated fields. *Templates with fill-in capability are available on floppy disks for use with MS Word.*

3. In addition to the hard copy exhibits specified in Section 010305, a single hard copy, listing each record, will be provided. Separate listings will be prepared for financial data, *civilian full-time equivalent (FTE)* data, and military end strength data. The format for the hard copy printout will show data in the same order as that prescribed for the record layouts. Control totals will not be included in the machine-readable data.

4. Machine-readable data conforming to paragraph B.2. of this section for all accounts, the corresponding hard copy printout, two copies of Exhibit PB-1, *two copies* each of Exhibits PB-2 and PB-2A, and two copies of Exhibits PB-4 and PB-8 will be submitted concurrently with the budget estimates and delivered to Room 3B872, Pentagon. The delivery should be made by the component designated principal or alternate coordinator for budget submissions.

5. Components unable to provide machine-readable input as specified in paragraph B.2. of this section should make prior arrangements with the Directorate for Program and Financial Control, Room 3B872, Pentagon.

#### C. Record Layouts

1. The following transcript sheets provide the record layout required for input on machine-readable media. Examples of these transcript sheets and their coding instructions are provided in Section 010704.

DD Form 2232	Budget Estimates Recording Form (\$), PY, CY, BY1, and BY2.
DD Form 2233	Decision Recording Form (\$), PY, CY, BY1, and BY2.
DD Form 2234	Outyear Recording Form (\$), BY+1, BY+2, BY+3, and BY+4.
DD Form 2235	Budget Estimates Recording Form (End Strength), PY, CY, BY1, and BY2.
DD Form 2236	Decision Recording Form (End Strength), CY, BY1, and BY2.
DD Form 2236-1	Outyear Recording Form (End Strength), BY+1, BY+2, BY+3, and BY+4.

#### 2. Coding Instructions.

Coding instructions for preparation of the transcript sheets are included on the reverse of

each form. These codes are precise and must be coded as shown in the “Budget Account Title File Listing,” which lists the valid budget activity/budget subactivity codes for each appropriation as well as all valid financing and object classification codes. This listing will be distributed by the Directorate for Program and Financial Control prior to the September budget submission. In addition, Section 010506 provides a sample budget activity/budget subactivity structure as well as a listing of all valid financing and object classification codes.

#### D. Technical Instructions

##### 1. Submission of Budget Estimates

###### a. Budget Submission

(Dollars): Coincident and consistent with the hard copy submission of the budget estimates, Military Departments and Defense Agencies, as applicable, will submit machine-readable data entries for all schedules and for all applicable budget accounts for all years. Detailed data entries only will be submitted since subtotals and summary totals are computer generated. Input data will be formatted in accordance with DD Form 2232 on a media type specified in paragraph B.2. of this section. All TOA values for PY, CY, BY1, and BY2 will be submitted on DD Form 2232 in accordance with the detail prescribed by the Budget Account Title File Listing. Amounts will be in agreement with the PB-2 and PB-2A exhibits.

###### b. Budget Submission

(Personnel Data): Budget estimates submission of on-board year end personnel data entries for military end strength and *civilian full-time equivalents (FTEs)* will be formatted in accordance with DD Form 2235 and will be in exact agreement with the PB-4 exhibit. Personnel data will be submitted for all years in accordance with the detail prescribed by the Budget Account Title File Listing.

##### 2. Submission of Outyear Estimates

###### a. Budget Submission

(Dollars): The submission for By+1 through BY+4 TOA will be made coincident with the budget submission. Input to the database will be formatted in accordance with DD Form 2234 at the

PDM level, by appropriation account and budget subactivity.

###### b. Budget Submission

(Personnel Data): Budget estimates for BY+1 through BY+4 military end strength and *civilian full-time equivalents (FTEs)* will be made coincident with the budget submission. Input to the database will be formatted in accordance with DD Form 2236-1 and agree with the PB-4 exhibit.

#### 3. Decision Recording

a. DD Form 2233 and DD Form 2236 will not be used for budget estimates submissions. These forms are used to record decisions documented by Program Budget Decisions (PBDs).

b. DD Form 2234 and DD Form 2236-1 are used for budget estimates submissions and for recording PBD decisions.

#### 010506 Name Edit System (NES) Structure and Description

A. Purpose The NES File reflects the official Department of Defense budget account structure for submission of the budget estimates in machine-readable form (as described in Section 010505, paragraph B.2.). The structure is documented in the Budget Accounts Title File Listing, a sample of which is provided in Section 010506. The complete Budget Accounts Title File Listing will be distributed by the Directorate for Program and Financial Control to the Services and Defense Agencies prior to the September budget submission.

B. Organization of the NES File The NES File is structured to validate Budget Plan, Obligation Plan, Financing, Budget Authority, Expenditure Tail, and Object Classification input. Valid Budget Plan and Obligation plan entries are present for each appropriation account and are established at the budget activity level (in some cases, budget subactivity). These entries comprise the “Program by Activities” section for each account and must be identical to the entries shown in the hard copy Program and Financing Schedule submission. Financing, Budget Authority, Expenditure Tail, and Object Classification entries are valid for use in any applicable appropriation account. Where specific Financing, Budget

Authority and Expenditure Tail entries are restricted for use, the appropriate accounts and/or fund types against which these entries may be used are identified in the "comments" section of the Budget Accounts Title File Listing.

C. Responsibility. Responsibility for the accuracy of the NES File rests with the OUSD(C)(P/B). Components should notify the Directorate for Program and Financial Control, OUSD(C)(P/B), of any changes considered to be necessary to properly reflect budget estimates through budget subactivity level prior to transmission to OSD.

#### D. Input Requirements

1. Input coding for all budget estimates will be entered precisely as listed in the Budget Accounts Title File Listing. Features which should be considered in the preparation of data are:

a. The presence of a "P" and/or a "\$" in the "PER/\$\$ Inputs" column indicates those budget activities/ subactivities (program budget decision) against which resources (\$ or personnel data) maybe entered. Requests to add a "P" or a "\$" to an existing line may be made to the Directorate for Program and Financial Control, OUSD(C)(P/B), through the respective Program/Budget Directorate responsible for that appropriation.

#### b. Military Personnel Accounts:

(1) The Military Departments will prepare and submit the military personnel account data on a total obligation basis, not on an operations basis (see Budget Accounts Title File Listing). Machine-readable input for military personnel dollars should not be submitted by Defense Agencies.

(2) In addition, military personnel costs associated with intelligence programs will be entered under budget activity 20 (see Budget Accounts Title File Listing). An offsetting entry must be made against the "NFIP Offset" budget subactivity such that the sum of these intelligence program entries net to zero.

(3) The Military Departments. will prepare and submit end strength

data on a component basis; i.e., Army submits data on personnel assigned to Army as well as Army personnel assigned to each Defense Agency (see Budget Accounts Title File Listing). The Defense Agencies must coordinate their end strength requirements with the Military Departments prior to the Military Departments' data submissions.

c. Input coding for the Defense Business Operations Fund must include the appropriate three position budget subactivity code assigned to each business area for operating and capital expenses, *civilian full-time equivalents (FTEs)*, and military end strengths.

d. Obligation Plan data will be coded with a "2" over the preprinted "1" in column 1 for all accounts listed below and for any other "multiyear" account

0107D	Office of the Inspector General
0116D	<i>Summer Olympics</i>
0130D	Defense Health Program
0131D	Real Property Maintenance
0132D	Disaster Relief
0819D	Humanitarian Assistance
0828D	Reinvestment for Economic Growth
2031A	Aircraft Procurement, Army
2032A	Missile Procurement, Army
2033A	Procurement of Weapons and Tracked Combat Vehicles, Army
2034A	Procurement of Ammunition, Army
2035A	Other, Procurement, Army
1506N	Aircraft Procurement, Navy
1507N	Weapons Procurement, Navy
1508N	<i>Procurement of Ammunition, Navy and Marine Corps</i>
1611N	Shipbuilding and Conversion, Navy
1810N	Other Procurement, Navy
0380N	Coastal Defense Augmentation
1109N	Procurement, Marine Corps
3010F	Aircraft Procurement, Air Force
3020F	<i>Missile Procurement, Air Force</i>
3011F	<i>Procurement of Ammunition, Air Force</i>
3080F	Other Procurement, Air Force
0300D	Procurement, Defense-Wide
0350D	National Guard and Reserve Equipment, Defense
0360D	Defense Production Act

Purchases

0390D Chemical Agents and Munitions  
Destruction, Defense

2040A RDT&E, Army

1319N RDT&E, Navy

3600F RDT&E, Air Force

0400D RDT&E, Defense-Wide

0450D Developmental Test and  
Evaluation, Defense

0460D Operational Test and Evaluation,  
Defense

2050A Military Construction, Army

1205N Military Construction, Navy

3300F Military Construction, Air  
Force

0500D Military Construction, Defense-  
Wide

2085A Military Construction, Army  
National Guard

3830F Military Construction, Air  
National Guard

2086A Military Construction, Army  
Reserve

1235N Military Construction, Navy  
Reserve

3730F Military Construction, Air Force  
Reserve

0103D Base Realignment and Closure  
Account, Part I

0510A *Base Realignment and Closure,  
Army*

0510N *Base Realignment and Closure,  
Navy*

0510F *Base Realignment and Closure,  
Air Force*

0510D *Base Realignment and Closure,  
Defense*

7020A Family Housing, Construction,  
Army

7030N Family Housing, Construction,  
Navy

7040F Family Housing, Construction,  
Air Force

7060D Family Housing, Construction,  
Defense-Wide

Budget activities/subactivities F11020, F13020, F14020, F17020, F21020, and F24020 may be used only in the obligation plan for these accounts. Conversely, F17010 and F21910 may be used only in the Budget Plan. Where budget activity Rxx, Reimbursable Program, applies to both Budget Plan and Obligation Plan, separate data entries must be coded with a "1" in column 1 for Budget

Plan, and a "2" coded over the preprinted "1" in column 1 for Obligation Plan. All other financing budget activities not listed above apply to both budget plan and obligation, and therefore will be coded only once.

e. Concept Obligations will be coded budget activity C1x for Direct, C2x for Reimbursable, or C3x for the Special Fund accounts as follows:

Direct - BA C1x

8008N Office of Naval Records&  
History

8063A Ainsworth Library Trust Fund

8064A Fisher Houses Trust Fund

8165D Foreign National Employee  
Separation Pay Trust Fund

8168D National Security Education  
Trust Fund

8174A National Science Center Gift  
Fund

8335D Voluntary Separation Trust  
Fund

8361D *Reserve Mobilization Income  
Insurance Fund*

8716N Navy General Gift Fund

8723N Ships Stores Profits, Navy

8730N USN Academy Museum Fund

8733N USN Academy General Gift  
Fund

8927A Army General Gift Fund

8928F Air Force General Gift Fund

9082N Interfund Transactions, Navy

9086D Interfund Transactions, Defense

9088D Interfund Transactions Foreign  
National Employee Separation  
Fund

9089D Interfund Transactions for  
Voluntary Separation Trust Fund

0001A Offsetting Receipts, Army

0002N Offsetting Receipts, Navy

0003F Offsetting Receipts, Air Force

0004D Offsetting Receipts, Defense  
Agencies

0006A Receipts Civil, Army

0007N Receipts Civil, Navy

0008F Receipts Civil, Air Force

0021A Rocky Mountain Arsenal  
Receipts

0024D Defense Cooperation Receipts

0025D Interest on Defense Cooperation  
Receipts

0085N Offsetting Receipts Kaho' Olawe

	Island Fund
0086A	Fees collected for use of National Science Center
0088D	Offsetting Receipts Disposal of Real Property, Def
0089D	Offsetting Receipts Lease of Real Property, Def
0093D	Offsetting Receipts DoD Overseas Military Facility Recovery, Def
0094A	Royalties for use of DoD Military Insignia and Trademark
0095D	Proceeds from Transfer or Disposal of Commissary Facilities

Reimbursable - BA C2X

8146D	Surcharge Collections, Sales of Commissary Stores, Defense
8418F	Air Force Cadet Fund
8423N	Midshipmen's Store, USN Academy

Special Fund (Direct) - BA C3X

5098A	Restoration of the Rocky Mountain Arsenal, Army
5185N	Kaho 'Olawe Island Fund, Navy
5188D	Disposal of Real Property
5189D	Lease of Real Property
5193D	DoD Overseas Military Facility Investment Recovery
5194A	DoD 50th Anniversary of WWII Commemoration Account, Army
5195D	Transfer/Disposal Commissary Facilities, Defense
5286A	National Science Center, Army
5441D	<i>Burdesharing and Other Cooperative Activities, Defense</i>
0041D	<i>Contributions for Burdesharing and Other Cooperative Activities, Defense (Special Fund Receipts)</i>

E. Object Classification Schedules

1. The traditional object classification numbers which are specified in OMB Circular A-11 and identify the specific object classes are augmented in the automated budget review record by a prefix code which identifies Direct Obligations (Prefix T1x), Reimbursable Obligations (Prefix T2x), Allocation Accounts (Prefix T3x), and Distribution by Component or Agency (Prefix T5x).

2. Object classification schedules with Allocation Accounts will be coded so that the sum of object classes T1xxxx, T2xxxx, and T3xxxx equals the sum of T5xxxx.

3. All revolving and management accounts will be coded in the reimbursable (Prefix T2xxxx) object class series followed by the appropriate object class number.

4. Object class data will be submitted for all accounts listed in the NES File which reflect obligations (including concept obligations) in the Program and Financing data in the PY, CY, BY1 or BY2.

F. Expenditure Tail.

1. The Expenditure Tail section of the Program and Financing Schedule (Exhibits PB-2 and 2a as shown in Section 010702) will be supported by automated records in the detail specified in Section 010506, paragraph H. The amount of this detail has been minimized to the extent possible by computer processing certain basic data. These basic data are identified as "DIRECT INPUT." All other entries are identified as "COMPUTER SUM . . ." and need not be coded by submitting components.

2. Care will be exercised in the handling and coding of arithmetic signs.

3. For revolving funds with TOA, payments in all years which are attributable to appropriations will be entered against the current year (F90110). With this exception, all remaining revolving and management fund data entries for both payments and collections will be made against the prior year and not the current year, and will be entered against F90111.

4. Expenditure tail data is required to be submitted for the following Defense Accounts:

0390D	Chemical Agents& Munitions Destruction, Defense
0804D	<i>NATO Security Investment Program</i>
4090D	Homeowners Assistance Fund

Components should not submit expenditure tail data for remaining Defense accounts with a

component code of D; this data will be prepared by the Directorate for Program and Financial Control, OUSD(C)(P/B).

G. Stub entries for OMB Circular A-11, Exhibit 32A, Program and Financing (excluding Expenditure Tail)

	BUDGET PLAN				OBLIGATION PLAN			
	PY	CY	BY1	BY2	PY	CY	BY1	BY2
Program by Activities:								
Direct Program:								
1. Combat Aircraft	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
2. Airlift Aircraft	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
3. Trainer Aircraft	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
4. Other Aircraft	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
5. Modification of Aircraft	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
6. Aircraft spares and repair parts	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
7. Aircraft support equipment and facilities	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
20. Undistributed	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
Total direct program (appears only if BA R0x follows)	/--	-- Com	puter	sum of	Lines	1 thru	20--	--/
R01.000 Reimbursable (Total)	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
10.00 Total obligations	/--	--Com	puter	sum of	Lines	1 thru	Rxx--	--/
Financing:								
Receipts and reimbursements from:								
F11.000 Federal funds (-)								
F11.010 New federal fund orders	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F11.020 Adjustment to prior year federal fund orders	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F13.000 Trust funds (-)								
F13.010 New Trust fund orders	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F13.020 Adjustment to prior year trust fund orders	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F14.000 Non-federal sources (-)								
F14.010 New non-federal sources	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F14.020 Adjustment to non-federal sources	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F17.000 Recovery of prior year obligations (-)								
F17.010 Recoveries of prior year program (obligations) (-)	DI 1	DI 1	DI 1	DI 1	BLANK	BLANK	BLANK	BLANK
F17.020 Recoveries of prior year obligations (-)	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F21.000 Unobligated balance available, start of year (-):								
F21.010 Unobligated balance available, start of year (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21.020 For completion of prior year budget plans	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F21.030 Available to finance new budget plans	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21.040 Treasury balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21.050 U.S. Securities:								
F21.051 Par (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21.052 Unrealized discounts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21.057 Unamortized premium (-) or discount, net	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21.058 Interest purchased	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21.910 Reprogramming from or to prior year budget plans	DI 1	DI 1	DI 1	DI 1	BLANK	BLANK	BLANK	BLANK
F21.980 Unobligated balance, SOY, Fund balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21.983 Available	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21.984 Unavailable	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22.000 Unobligated balance transferred, net								
F22.402 Portion applied to meet foreign currency fluctuations in exp. accts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22.405 Unobligated balance transferred to other accounts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22.410 Unobligated balance transferred from other accounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22.980 Fund balance transferred to other accounts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22.985 Fund balance transferred from other accounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F23.000 Unobligated balance reductions								
F23.800 Red. pursuant to P.L. 99-177 in unob bal (disc)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F23.850 Reduction pursuant to P.L. 99-177 in unob bal (mand)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1

\* DI means Direct Input; the number following is the required code in column 1 (1 is Budget Plan; 2 is Obligation Plan).

(continued)

	BUDGET PLAN				OBLIGATION PLAN			
	PY	CY	BY1	BY2	PY	CY	BY1	BY2
F24.000 Unobligated balance available, end of year:								
F24.010 Unobligated balance available, end of year	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24.020 For completion of prior year budget plans	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F24.030 Available to finance subsequent year budget plans	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24.040 Treasury balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24.050 U.S. Securities:								
F24.051 Par	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24.052 Unrealized discounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24.057 Unamortized premium or discount (-), net	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24.058 Interest purchased	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24.980 Unobligated balance, EOY: Fund balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24.983 Available	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24.984 Unavailable	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F25.000 Unobligated balance expiring:								
F25.010 Unobligated balance expiring	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F25.450 Unobligated balance expiring, reappropriation	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F27.000 Capital transfer to general fund								
F27.800 Reduction pursuant to P.L. 99-177 from off. coll (disc)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F27.850 Reduction pursuant to P.L. 99-177 from off. coll (mand)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F30.000 Deficiency (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F31.000 Redemption of debt	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F32.000 Balance of authority withdrawn								
F32.470 Balance of authority to borrow withdrawn	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F32.490 Balance of contract authority withdrawn	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F39.000 Budget Authority	/---	--Com	puter	sum of	Lines	1 thru	39--	---/
F39.010 P&FC Rounding, budget plan	DI 1	BLANK	BLANK	BLANK	BLANK	BLANK	BLANK	BLANK
F39.020 P&FC Rounding, obligation plan	BLANK	BLANK	BLANK	BLANK	DI 2	BLANK	BLANK	BLANK
F40.000 Current Authority								
F40.010 Appropriation	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.030 Offsetting receipts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.050 Appropriation (indefinite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.200 Appropriation (special fund)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.250 Appropriation (special fund, indefinite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.260 Appropriation (trust fund, definite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.270 Appropriation (trust fund, indefinite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.350 Appropriation rescinded (-)(Current Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.355 Appropriation rescinded (Prior Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.360 Appropriation rescinded (unob bal) (Current Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.365 Appropriation rescinded (unob bal) (Prior Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.470 Portion applied to debt reduction (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.480 Portion applied to liquidate deficiencies (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.490 Portion applied to liquidate contract authority	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.500 Balance of appropriation to liquidate contract auth withdrawn	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.7xx Reduction pursuant to P.L. xxx-xxx	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.800 Reduction pursuant to P.L. 99-177 (disc) (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.850 Reduction pursuant to P.L. 99-177 (mand) (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40.950 Undistributed FOR P&FC USE ONLY	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F41.000 Transferred to other accounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F41.220 Transferred to other accounts (unob bal) (specific language)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1

\* DI means Direct Input; the number following is the required code in column 1 (1 is Budget Plan; 2 is Obligation Plan).

H. P&F Schedule Computational Checks Diagnostic Report Entries

1. Three BRS reports have been developed to provide diagnostic and balancing checks for appropriation accounts. A description of these checks and corresponding diagnostic messages follows for each report.

2. Report 22 performs a series of balancing checks between types/groups of data within an account and, in certain cases, within a Defense Agency. There are currently 20 checks:

Number

1. Budget plan budget authority vs. obligation plan budget authority.
2. Obligation plan budget authority vs. financing budget authority.
3. Budget plan budget authority vs. financing budget authority.
4. Total direct program vs. total direct object classification.
5. Total reimbursable program vs. total reimbursable object classification.
6. Line 10.00, total program vs. line 99, total object classification.
7. Line 10.00, total program plus total orders vs. obligations incurred, net.
8. Recovery of prior year obligations (-) vs. adjustments in unexpired accounts (-).
9. Current year budget authority vs. current year outlays.
10. Budget plan total reimbursable program vs. budget plan offsetting collections (orders) (-).
11. Unobligated balance, end of year vs. unobligated balance, start of year one year forward.
12. Obligated balance, end of year vs. obligated balance, start of year one year forward.

13. Contract authority obligated balance, end of year vs. contract authority obligated balance, start of year one year forward.
14. Contract authority obligated balance, end of year vs. contract authority obligated balance, start of year plus adjustments.
15. Obligated balances, end of year (net) vs. obligated balances, start of year (net) plus adjustments minus outlays.
16. Revolving fund TOA vs. financing budget authority, excluding contract authority and unob. bal. BA transfers.
17. Revolving fund TOA vs. TOA offset (R00).
18. Receipt budget authority vs. receipt current year outlays.
19. Deficiency balance, start of year vs. deficiency balance, end of year in the previous year.
20. Deficiency balance, end of year vs. deficiency balance, start of year plus adjustments.

3. The number of checks actually performed for an account will vary depending on the type of account:

- Annual (single year)
- Multi-year
- Revolving fund with TOA
- Other revolving & management fund
- Trust fund
- Civil trust fund
- Trust revolving fund
- Offsetting receipts, military
- Offsetting receipts, civil

For example, diagnostic 6 compares Program & Financing line 10.00, total program to Object Classification line 99, total object classification. For an annual account, total program is the sum of budget plan direct (TOA) and reimbursable budget activities; for a multi-year account, the sum of obligation plan direct and reimbursable budget

activities; and for a trust fund, the sum of budget plan concept obligations budget activities.

4. Each diagnostic will display at a minimum a message detailing the data used, the diagnostic error message, the amounts accumulated for the check and the difference(s) found.

5. The tables that follow list the diagnostics performed for each type of account. For each diagnostic, the data used and error message(s) are displayed. The data used will be specified as budget activity (BA) or budget activity/subactivity (BASA). Error messages will describe the data type/group being tested and the test condition that fails.

Diagnostic Number	Diagnostic Description	
	<b>ANNUAL ACCOUNT DIAGNOSTICS</b>	
	<b>Budget Plan</b>	<b>Budget Plan</b>
03*	B3A Oxx + Rxx + (F1x thru F3x) Budget Plan Bud. Auth.	BA F4x + F5x + F6x Not = Financing Bud. Auth.
	<b>Budget Plan</b>	<b>Object Classification</b>
04*	BA Oxx Total Direct	BA T1x Not = Total Direct
05*	BA Rxx Total Reimbursable	BA T2x Not = Total Reimbursable
06*	BA 0xx + Rxx Line10.00, Total Prog.	BA Txx, excluding T5x Not = Line 99, Total Obj. C1.
	<b>Budget Plan</b>	<b>Expenditure Tail</b>
07	BA 0xx+Rxx + F11 + F13 + F14 Total Program+Orders	BASA F71010 Not = Obligations incurred, net
08	BA F17 Recovery of PY Oblig. (-)	BA F78 Not = Adj in unexpired accts (-)
09 (Warning)	Absolute (BA F4x + F5x + F6x) Curr. yr Budget Auth.	Absolute (BASA F91M10) < Curr. yr Outlays
	<b>BUDGET PLAN</b>	
10* (Warning)	BA Rxx, BASA F11010, F13010, F14010 REIMBURSABLE PROGRAM AND ORDERS 00 NOT OFFSET In PY, Rxx + (F11010+F13010+F14010) Not = 0 In CY, Rxx + (F11010+F13010+F14010) Not = 0 In BY1, Rxx (F11010+F13010+F14010) Not = 0 In BY2, Rxx = (F11010-F13010-F14010) Not = 0	

\* - Performed at Agency level for Defense Agency accounts

Diagnostic Number	Diagnostic Description
	<b>START/END OF PERIOD BALANCES (BUDGET PLAN)</b>
11*	BA F24, F21 UNOBLIGATED BALANCES  F24(py) + F21(cy) Not = 0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0
12	BA F74, F72 OBLIGATED BALANCSS  F74110(py) <span style="float: right;">Not = F72110(CY)</span> F74110(cy) <span style="float: right;">Not = F72110(by1)</span> F74110(by1) <span style="float: right;">Not = F72110(by2)</span>
15	BA F74, F71, F72, F73, F77, F78, F83, F84, F85, F90 OBLIGATED BALANCE, EOY (NET) NOT = OBLIGATED BALANCE, SOY (NET) + ADJS - OUTLAYS  In Prior Year: $F74110 \text{ Not} = F71010 + F72110 + F73110 + F77110 + F78110 + F83 + F84 + F85 - (F90110 + F90111)$ In Current Year: $F74110 \text{ No t} = F71010 + F72110 + F73110 + F77110 + F78110 + F83 + F84 + F85 - (F90110 + F90111)$ In Biennial Yr 1: $F74110 \text{ Not} = F71010 + F72110 + F73110 + F77110 + F78110 + F83 + F84 + F85 - (F90110 + F90111)$ In Biennial Yr 2: $F74110 \text{ Not} = F71010 + F72110 + F73110 + F77110 + F78110 + F83 + F84 + F85 - (F90110 + F90111)$
19	BA F30, F83, F84 DEFICIENCY BALANCES  F83(cy) <span style="float: right;">Not = F30(py) - F84(Py)</span> F83(by1) <span style="float: right;">Not = F30(cy) - F84(cy)</span> F83(by2) <span style="float: right;">Not = F30(by1) - F84(by1)</span>
20	BA F83, F84, F85 DEFICIENCY BALANCES, EOY NOT = DEFICIENCY BALANCES, SOY + ADJUSTMENTS In Prior Year: $F84100 \text{ Not} = 0 - (F83100 + F83150 + F85100)$ In Current Year: $F84100 \text{ Not} = 0 - (F83100 + F83150 + F85100)$ In Biennial Yr 1: $F84100 \text{ Not} = 0 - (FS3100 + F83150 + F85100)$ In Biennial Yr 2: $F84100 \text{ Not} = 0 - (F83100 + F83150 + F85100)$

\* - Performed at Agency level for Defense Agency accounts

Diagnostic Number	Diagnostic Description	
	<b>MULTI-YEAR ACCOUNT DIAGNOSTICS</b>	
	<b>Budget Plan</b>	<b>Obligation Plan</b>
01*	BA 0xx + Rxx + (F1x thru F3x) Budget Plan Bud Auth	BA 0xx + Rxx + (F1x thru F3x) Not = Obligation Plan Bud Auth
	<b>Obligation Plan</b>	<b>Obligation Plan</b>
02*	BA 0xx + Rxx + (F1x thru F3x) Oblig. Plan Bud. Auth.	BA F4x + F5x + F6x Not = Financing Bud. Auth.
	<b>Budget Plan</b>	<b>Obligation Plan</b>
03*	BA 0xx + Rxx + (F1x thru F3x) Budget Plan Bud. Auth.	BA F4x + F5x + F6x Not = Financing Bud. Auth.
	<b>Obligation Plan</b>	<b>Object Classification</b>
04*	BA 0xx Total Direct	BA T1x + T3x Not = Total Direct+Allocations
05*	BA Rxx Total Reimbursable	BA T2x Not = Total Reimbursable
06*	BA 0xx + Rxx Line10.00, Total Prog.	BA Txx, excluding T5x Not = Line 99, Total Obj. Cl.
	<b>Obligation Plan</b>	<b>Expenditure Tail</b>
07	BA 0xx + Rxx + F11 + F13 + F14 Total Program+Orders	BASA F71010 Not = Obligations incurred, net
08	BA F17 Recovery of PY Oblig. (-)	BA F78 Not = Adj in unexpired accts (-)
09 (Warning)	Absolute (BA F4x + F5x + F6x) Curr. yr Budget Auth.	Absolute (BASA F90110) < Curr. yr Outlays

\* - Performed at Agency level for Defense Agency accounts

Diagnostic Number	Diagnostic Description
<b>BUDGET PLAN</b>	
10* (Warning)	<p>BA Rxx, BASA F11010, F13010, F14010 REIMBURSABLE PROGRAM AND ORDERS DO NOT OFFSET</p> <p>In PY, Rxx + (F11010+F130010+F14010) Not = 0 In CY, Rxx + (F11010+F13010+F14010) Not = 0 In BY1, Rxx + (F11010+F13010+F14010) Not = 0 In BY2, Rxx + (F11010+F13010+F14010) Not = 0</p>
<b>START/END OF PERIOD BALANCES (OBLIGATION PLAN)</b>	
11*	<p>BA F24, F21 UNOBLIGATED BALANCES</p> <p>F24(py) + F21(cy) Not = 0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0 F24020(py) + F21020(cy) Not = 0 F24020(cy) + F21020(by1) Not = 0 F24020(by1) + F21020(by2) Not = 0 F24030(py) + F21030(cy) Not = 0 F24030(cy) + F21030(by1) Not = 0 F24030(by1) + F21030(by2) Not = 0</p>
<b>START/END OF PERIOD BALANCES (EXPENDITURE TAIL)</b>	
12	<p>BA F74, F72 OBLIGATED BALANCES</p> <p>F74(py) Not = F72(cy) F74(cy) Not = F72(by1) F74(by1) Not = F72(by2)</p>
15	<p>BA F74, F71, F72, F73, F77, F78, F83, F84, F85, F90 OBLIGATED BALANCE, EOY (NET) NOT = OBLIGATED BALANCE, SOY (NET) + ADJS - OUTLAYS</p> <p>In Prior Year: F74 Not = F71010+F72+F73110+F77110+F78110+F83+F84+F85-(F90110-F90111) In Current Year: F74 Not = F71010+F72+f73110+F77110+F78110+F83+F84+F85-(F90110-F90111) In Biennial Yr 1: F74 Not = F71010+F72+F73110+F77110+F78110+F83+F84+F85-(F90110+F90111) In Biennial Yr 2 F74 Not = F71010+F72+F73110+F77110+F78110+F83+F84+F85-(F90110+F90111)</p>
19	<p>BA F30, F83, F84 DEFICIENCY BALANCES</p> <p>F83(cy) Not = F30(py) - F84(py) F83(by1) Not = F30(cy) - F84(cy) F83(by2) Not = F30(by1) - F84(by1)</p>

\* - Performed at Agency level for Defense Agency accounts

Diagnostic Number	Diagnostic Description
20	BA F83, F84, F85 DEFICIENCY BALANCES, EOY NOT = DEFICIENCY BALANCES, SOY + ADJUSTMENTS  In Prior Year: F84100 Not = 0 - (F83100+F83150+F85100) In Current Year: F84100 Not = 0 - (F83100+F83150+F85100) In Biennial Yr 1: FE4100 Not = 0 - (F83100+F83150+F85100) In Biennial Yr 2: F84100 Not = 0 - (F83100+F83150+F85100)

Diagnostic Number	Diagnostic Description	
	<b>REVOLVING FUND WITH TOA ACCOUNT DIAGNOSTICS</b>	
	<b>Budget Plan</b>	<b>Budget Plan</b>
03*	BA Rxx excl. R00) + (F1x thru F3x) Budget Plan Bud. Auth.	BA F4x + F5x + F6x Not = Financing Bud. Auth
	<b>Budget Plan</b>	<b>Object Classification</b>
05*	BA Rxx (excl. R00) Total Reimbursable Not = Total Reimbursable	BA T2x
06*	BA Rxx (excl. R00) Line10.00, Total Prog.	BA Txx, excluding T5x Not = Line 99, Total Obj. Cl.
	<b>Budget Plan</b>	<b>Expenditure Tail</b>
07	BA Rxx (excl. R00)+F11+F13+F14 Total Program+Orders	BASA F71010 Not = Obligations incurred, net
08	BA F17 Recovery of PY Oblig.(-)	BA F78 Not = Adj in unexpired accts(-)
09 (Warning)	Absolute (BA F4x + F5x + F6x) Curr. yr Budget Auth.	Absolute (BASA F90110) < Curr. yr Outlays
	<b>START/END OF PERIOD BALANCES (BUDGET PLAN)</b>	
11*	BA F24, F21 UNOBLIGATED BALANCES  F24(py) + F21(cy) Not = 0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0	
	<b>START/END OF PERIOD BALANCES (EXPENDITURE TAIL)</b>	
12	BA F74, F72 OBLIGATED BALANCES  F74410(py)                      Not = F72410(cy) F74410(cy)                      Not = F72410(by1) F74410(by1)                      Not = F72410(by2)	

\*- Performed at Agency level for Defense Agency accounts





Diagnostic Number	Diagnostic Description
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)
15	<p>BA F74, F71, F72, F73, F77, F78, F90</p> <p>OBLIGATED BALANCE, EOY (NET) NOT = OBLIGATED BALANCE, SOY (NET) + ADJS - OUTLAYS</p> <p>In Prior Year: <math>F74410 \text{ Not} = F71010 + F72410 + F73410 + F77110 + F78110 - (F90110 + F90111)</math></p> <p>In Current Year: <math>F74410 \text{ Not} = F71010 + F72410 + F73410 + F77110 + F78110 - (F90110 + F90111)</math></p> <p>In Biennial Yr 1: <math>F74410 \text{ Not} = F71010 + F72410 + F73410 + F77110 + F78110 - (F90110 + F90111)</math></p> <p>In Biennial Yr 2: <math>F74410 \text{ Not} = F71010 + F72410 + F73410 + F77110 + F78110 - (F90110 + F90111)</math></p>



Diagnostic Number	Diagnostic Description
<b>START/END OF PERIOD BALANCES (EXPENDITURE TAIL)</b>	
12	<p>BA F74, F72 OBLIGATION BALANCES</p> <p>F74(py)                      Not = F72(cy)                      F74(cy)                      Not = F72(by1)                      F74(by1)                    Not = F72(by2)                      F74240(py)                Not = F72240(cy)                      F74240(cy)                Not = F72240(by1)                      F74240(by1)              Not = F72240(by2)                      F74260(py)                Not = F72260(cy)                      F74260(cy)                Not = F72260(by1)                      F74260(by1)              Not = F72260(by2)                      F74265(py)                Not = F72265(cy)                      F74265(cy)                Not = F72265(by1)                      F74265 (by 1)            Not = F72265(by2)</p>
15	<p>BA F74, F71, F72, F73, F77, F78, F90 OBLIGATED BALANCES, EOY (NET) NOT= OBLIGATED BALANCES, SOY (NET) + ADJS - OUTLAYS</p> <p>In Prior Year:                      F74240+F74260+F72265   Not =   F71010+F72240+F72260+F72265+F73110+F77110+F78110                      -(F90110+F90111)</p> <p>In Current Year:                      F74240+F74260+F72265   Not =   F71010+F72240+F72260+F72265+F73110+F77110+F78110                      -(F90110+F90111)</p> <p>In Biennial Yr 1:                      F74240+F74260+F72265   Not =   F71010+F72240+F72260+F72265+F73110+F77110+F78110                      -(F90110+F90111)</p> <p>In Biennial Yr 2:                      F74240+F74260+F72265   Not =   F71010+F72240+F72260+F72265+F73110+F77110+                      -(F90110+F90111)</p>

Diagnostic Number	Diagnostic Description	
	<b>CIVIL TRUST FUND ACCOUNT DIAGNOSTICS</b>	
	<b>Budget Plan</b>	<b>Budget Plan</b>
03	BA 0xx + Rxx + (F1x thru F3x) Budget Plan Bud. Auth.	BA F4x + F5x + F6x Financing Bud. Auth. Not =
	<b>Budget Plan</b>	<b>Object Classification</b>
04	BA 0xx Total Direct	BA T1x Total Direct Not =
05	BA Rxx Total Reimbursable	BA T2x Total Reimbursable Not =
06	BA 0xx + Rxx Line10.00, Total Prog.	BA Txx, excluding T5x Line 99, Total Obj. Cl Not =
	<b>Budget Plan</b>	<b>Expenditure Tail</b>
07	BA 0xx + Rxx + F11 + F13 + F14 Total Program+Orders	BASA F71010 Obligations incurred, net Not =
08	BA F17 Recovery of PY Oblig. (-)	BA F78 Adj in unexpired accts (-) Not =
09 (Warning)	Absolute (BA F4x + F5x + F6x) Curr. yr Budget Auth.	Absolute (BASA F90110) Curr. yr Outlays <
	<b>START/END OF PERIOD BALANCES (BUDGET PLAN)</b>	
11	BA F24, F21 UNOBLIGATED BALANCES F24(py) + F21(cy) Not=0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0 F24040(py) + F21040(cy) Not = 0 F24040(cy) + F21040(by1) Not = 0 F24040(by1) + F21040(by2) Not = 0 F24051(py) + F21051(cy) Not = 0 F24051(cy) + F21051(by1) Not = 0 F24051(by1) + F21051(by2) Not = 0 F24057(py) + F21057(cy) Not = 0 F24057(cy) + F21057(by1) Not = 0 F24057(by1) + F21057(by2) Not = 0 F24058(py) + F21058(cy) Not = 0 F24058(cy) + F21058(by1) Not = 0 F24058(by1) + F21058(by2) Not = 0	

Diagnostic Number	Diagnostic Description
	<b>START/END OF PERIOD BALANCES (EXPENDITURE TAIL)</b>
12	<p>BA F74, F72                      OBLIGATED BALANCES                      F74(py)                      Not = F72(cy)                      F74(cy)                      Not = F72(by1)                      F74(by1)                      Not = F72(by2)                      F74240(py)                      Not = F72240(cy)                      F74240(cy)                      Not = F72240(by1)                      F74240(by1)                      Not = F72240(by2)                      F74260(py)                      Not = F72260(cy)                      F74260(cy)                      Not = F72260(by1)                      F74260(by1)                      Not = F72260(by2)                      F74270(py)                      Not = F72270(cy)                      F74270(cy)                      Not = F72270(by1)                      F74270(by1)                      Not = F72270(by2)                      F74280(py)                      Not = F72280(cy)                      F74280(cy)                      Not = F72280(by1)                      F74280(by1)                      Not = F72280(by2)</p>
15	<p>BA F74, F71, F72, F73, F77, F78, F90                      OBLIGATED BALANCE, EOY (NET) NOT= OBLIGATED BALANCE, SOY (NET)+ ADJS - OUTLAYS</p> <p>In Prior Year:                      F74... Not = F71010+F72...+F73110+F77110+F78110-(F90110+F90111)                      In Current Year:                      F74... Not = F71010+F72...+F73110+F77110+F78110-(F90110+F90111)                      In Biennial Yr 1:                      F74... Not = F71010+F72...+F73110+F77110+F78110-(F90110+F90111)                      In Biennial Yr 2:                      F74... Not = F71010+F72...+F73110+F77110+F78110-(F90110+F90111)</p> <p>Note: . . . = sum of budget subactivities 240, 260, 270, and 280.</p>

Diagnostic Number	Diagnostic Description	
<b>TRUST REVOLVING FUND ACCOUNT DIAGNOSTICS</b>		
	<b>Budget Plan</b>	<b>Budget Plan</b>
03	BA Cxx + (F1x thru F3x) Budget Plan Bud. Auth	BA F4x + F5x + F6x Financing Bud. Auth.
	<b>Budget Plan</b>	<b>Object Classification</b>
05	BA Cxx Total Reimbursable	BA T2x Total Reimbursable
06	BA Cxx Line10.00, Total Prog.	BA Txx, excluding T5x Line 99, Total Obj. Cl.
	<b>Budget Plan</b>	<b>Expenditure Tail</b>
07	BA Cxx + F11 + F13 + F14 Total Program+Orders	BASA F71010 Obligations incurred, net
08	BA F17 Recovery of PY Oblig. (-)	BA F78 Adj in unexpired accts (-)
09 (Warning)	Absolute (BA F4x + F5x + F6x) Curr. yr Budget Auth.	Absolute (BASA F90110) Curr. yr Outlays
<b>START/END OF PERIOD BALANCES (BUDGET PLAN)</b>		
11	BA F24, F21 UNOBLIGATED BALANCES  F24(py) + F21(cy) Not = 0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0	
<b>START/END OF PERIOD BALANCES (EXPENDITURE TAIL)</b>		
12	BA F74, F72 OBLIGATED BALANCES  F74410(py)                      Not = F72410(cy) F74410(cy)                      Not = F72410(by1) F74410(by1)                      Not = F72410(by2)	
	<b>Expenditure Tail</b>	<b>Expenditure Tail</b>
13	BASA F74310, F72310 OBLIGATED BALANCES (CONTRACT AUTH.)  F72310(cy)                      Not = F74310(py) F72310(by1)                      Not = F74310(cy) F72310(by2)                      Not = F74310(by1)	
14	BASA F74310 CA Oblig. bal., EOY	BASA F72310 - F32490 + F69100 CA Oblig. bal., SOY + Adjs

Diagnostic Number	Diagnostic Description
	<b>START/END OF PERIOD BALANCES (EXPENDITURE TAIL)</b>
15	BA F74, F71, F72, F73, F77, F78, F90 OBLIGATED BALANCE, EOY (NET) NOT= OBLIGATED BALANCE, SOY (NET)+ ADJS - OUTLAYS  In Prior Year: F74410+F74310 Not = F71010+F72410+F72310+F73310+F73410+F77110+F78-(F90110+F90111) In Current Year: F74410+F74310 Not = F71010+F72410+F72310+F73310+F73410+F77110+F78-(F90110+F90111) In Biennial Yr 1: F74410+F74310 Not = F71010+F72410+F72310+F73310+F73410+F77110+F78-(F90110+F90111) In Biennial Yr 2: F74410+F74310 Not = F71010+F72410+F72310+F73310+F73410+F77110+F78-(F90110+F90111)

Diagnostic Number	Diagnostic Description	
<b>OFFSETTING RECEIPT (MILITARY) ACCOUNT DIAGNOSTICS</b>		
	<b>Budget Plan</b>	<b>Budget Plan</b>
03	BASA C10000 Budget Plan Bud. Auth	BASA F40030+F60030 * Financing Bud. Auth.  * - Receipts for Restoration of Rocky Mountain Arsenal, Army, will be entered against F60030.
	<b>Budget Plan</b>	<b>Object Classification</b>
04	BASA C10000 Total Direct	BASA T49701 Total Direct
	<b>Budget Plan</b>	<b>Expenditure Tail</b>
07	BASA C10000 Line10.00, Total Prog.	BASA F71010 Obligations incurred (net)
18	BASA F40030+F60030 * Budget Authority	BASA F90110 Current Year Outlays  * - Receipts for Restoration of Rocky Mountain Arsenal, Army, will be entered against F60030.
<b>OFFSETTING RECEIPT (CIVIL) ACCOUNT DIAGNOSTICS</b>		
	<b>Budget Plan</b>	<b>Budget Plan</b>
03	BASA C11000 Budget Plan Bud. Auth	BASA F60030 Financing Bud. Auth.
	<b>Budget Plan</b>	<b>Object Classification</b>
04	BASA C11000 Total Direct	BASA T49701 Total Direct
	<b>Budget Plan</b>	<b>Expenditure Tail</b>
07	BASA C11000 Line10.00, Total Prog.	BASA F71010 Obligations incurred (net)
18	BASA F60030 Budget Authority	BASA F90110 Current year outlays

I. Report 23 performs three basic types of obligation plan tests for multi-year accounts.

1. The first test checks the prior year (PY), current year (CY), and the two biennial year (BY1, BY2) columns for each obligation plan budget activity (BA) within an account, searching for negative amounts. If one or more negative amounts are found within a BA, a diagnostic message is generated. This test is performed at the agency level for Defense Agency accounts.

2. The second test checks the spendout rate for the PY, CY, BY1, and BY2 fiscal year programs (FYP) for each budget activity and in total. The formulas used for this test are as follows:

Two year accounts:

$$\text{Budget Plan PY} = \text{Obligation Plan PY} + \text{CY}$$

$$\text{CY} = \text{CY} + \text{BY1}$$

$$\text{BY1} = \text{BY1} + \text{BY2}$$

$$\text{BY2} \geq \text{BY2}$$

Three year accounts:

$$\text{Budget Plan PY} = \text{Obligation Plan PY} + \text{CY} + \text{BY1}$$

$$\text{CY} = \text{CY} + \text{BY1} + \text{BY2}$$

$$\text{BY1} \geq \text{BY1} + \text{BY2}$$

$$\text{BY2} \geq \text{BY2}$$

Five year accounts:

$$\text{Budget Plan PY} = \text{Obligation Plan PY} + \text{CY} + \text{BY1} + \text{BY2}$$

$$\text{CY} \geq \text{CY} + \text{BY1} + \text{BY2}$$

$$\text{BY1} \geq \text{BY1} + \text{BY2}$$

$$\text{BY2} \geq \text{BY2}$$

3. These checks are performed at the agency and account level for Defense Agency accounts.

4. A final check is made to ensure that an obligation plan exists when budget plan amounts are present in a multi-year account. For each fiscal year program from the prior year thru the second biennial year, if budget plan program is present (a non-zero amount), then obligation plan program must also be present. This check is made at the account total level.

I. Report 24 performs the following series of miscellaneous diagnostic tests:

Number

1. For most accounts, unobligated balance, end of year entries (F24xxx) must be positive. Entries for the exceptions must be negative.

2. For most accounts, unobligated balance, start of year entries (F21xxx) must be negative. Entries for the exceptions must be positive.

3. Undistributed object classification entries (T19201, T29201, T39201) must not be present.

4. For most accounts, object classification entries must not be negative. Entries for the exceptions must be negative.

5. For multi-year accounts, the F17020 entry (Recovery of prior year obligations) cannot have a Fiscal Year Program (FYP) value greater than that of the prior year FYP value.

6. The F32490 and F69100 entries in an account must be positive.

7. Appropriation rescission proposal, enacted rescission, and GRH reduction entries (currently F40350, F40355, F40360, F40365, F40800, and F40850) must be negative.

8. Except for revolving funds with TOA and Military Personnel NFIP and NFIP offset entries, undistributed budget activity (020) entries must not be present.

9. For most accounts, Direct Program (TOA), Reimbursable Program, and Concept Obligations must be positive at the budget activity level. In most cases the exceptions must be negative.

10. Except for revolving and management fund and trust revolving fund accounts, obligated balance, start of year (F72xxx) and obligated balance, end of year (F74xxx) entries must be positive.

11. The TOA offset entry (R00000) for revolving funds with TOA must be negative.

12. With certain exceptions, the Fiscal Year Program (FYP) value for current appropriation entries (F40xxx) in multi-year accounts cannot be less than that of the prior year FYP value.

13. In the obligation plan for multi-year accounts, an unobligated balance, end of year, should not be present in the last year of availability.

If one or more of the above tests fail for an account, an appropriate diagnostic message will be generated. Except for the obligated balance test (number 10), all tests are performed at the agency level for Defense Agency accounts.

#### J. Financial Accounting Record Reconciliation to the President's Budget Submission Data

1. Primary checkpoints as defined in the following tables will be accomplished to insure internal consistency between the financial accounting position and the submission of Prior Year (PY) actuals that will be shown in the President's Budget submission.

2. Section 32.9 of OMB Circular A-11 requires actual data for past periods. A special update of the PY column, providing the PY actual values consistent with the official departmental accounting reports (DD Form 1176, DD Comp 1002, and DD Comp 725), will be made. The date of submission to OUSD(C) via machine-readable input of these changes will be determined and provided by OUSD(C). The data will be input to the OUSD(C) Budget Review System (BRS). Verification will be performed by OUSD(C)(P/B) using BRS and accounting reports. The impact of these prior year changes on the current and biennial year 1 and 2 columns shall relate to financing. Therefore, application to these columns will be limited to the financing section of the program and financing schedules containing the budget estimates. In the event that a change to any budget plan is indicated, it will be made by PBDs issued subsequent to this PY update.

3. *The following table displays the relationship between the restructure Program and Financing (P&F) Schedule in OMB Circular No. A-11 dated June 1995 and DoD's Budget Review System database. The table also displays the source of the actual data reconciled with yearend DoD Budget*

*Execution Reports (DD 1176/1002/725 reports). The P&F Schedule for each DoD account is printed annually in the Appendix of the US. Government as part of the President's Budget.*

RECONCILIATION BETWEEN OMB CIRCULAR NO. A-11, DOD'S BUDGET REVIEW SYSTEM (BRS)  
AND DOD'S BUDGET EXECUTION REPORTS (DD1176/1002/725)

<b>PROGRAM AND FINANCING SCHEDULE</b> (OMB Circular No. A-11 dated June 1995)			Report on Budget Execution (DD 1176)	Appropriation Status by FY and Subacct (DD 1002)	Report on Reimbursable Transactions (DD 725)
BRS NES Code	A-11 Code	Description			
00000	10.00	<b>Obligations by program activity *a</b> Obligations (Direct and Reimbursable)	Line 7	Col e + Recov Schedule *b	
		<b>Budgetary resources available for obligation *a</b>			
F21000	21.99	Total unobligated balance; start of year	Line 2A		
F39000	22.00	New budget authority (gross)	*c		
F17020	22.10	Resources available from recoveries of prior year obligations	Line 4		
F22XXX	22.20	Unobligated balance transferred (+/-)	*d		
F25010	22.30	Unobligated balance expiring (-)	-Lines 8&9 *e		
F31000	22.60	Redemption of debt (-) (DBOF and Family Housing accounts excluding Homeowners Asst Fd)	Supplemental Schedule		
F32470	22.70	Balance of authority to borrow withdrawn (-) (Homeowners Asst Fd only)	Line 5A		
F32490	22.75	Balance of contract authority withdrawn (-) (R.S. 3732, Working Cap Fds and Trust Rev Fds)	Line 5B		
F23800	23.80	Reduction pursuant PL 99-177 unobligated balances (discretionary accounts) (-)	*f		
F23850	23.85	Reduction pursuant PL 99-177 unobligated balances (mandatory accounts) (-)	*f		
F23900	23.90	Total budgetary resources available for obligation	*g		
F23950	23.95	New obligations (-)	-Line 7		
F24000	24.99	Total unobligated balance, end of year	*h		
		<b>New budget authority (gross), detail:</b>			
		Current:			
F40000	40.00	Appropriation (definite)	Line 1A *i		
F41000	41.00	Transferred to other accounts (-)	*j		
F42000	42.00	Transferred from other accounts	*j		
F43000	43.00	Appropriation (total)	*k		
		Permanent:			
		Spending from offsetting collections:			
F68000	68.00	Offsetting collections (cash)	Line 14B *l		
F68100	68.10	Change in orders on hand from Federal sources	*m		
F77120	68.15	Adjustment to expired accounts orders (-)	-Line 3 *n		
F68900	68.90	Spending authority from offsetting collections (total)	Line 3 *o		
F70000	70.00	Total new budget authority (gross)	*v		

RECONCILIATION BETWEEN OMB CIRCULAR NO. A-11, DOD'S BUDGET REVIEW SYSTEM (BRS)  
AND DOD'S BUDGET EXECUTION REPORTS (DD 1176/1002/725) - (CONTINUED)

<b>PROGRAM AND FINANCING SCHEDULE</b> (OMB Circular No. A-11 dated June 1995)			Report on Budget Execution (DD 1176)	Appropriation Status by FY and Subacct (DD 1002)	Report on Reimbursable Transactions (DD 725)
BRS NES Code	New A-11 Code	Description			
<b>Change in unpaid obligations:</b>					
Unpaid obligations, start of year:					
F72110	72.40	Obligated balance: Appropriation	Line 11 *p		
F72105	72.95	Orders on hand from Federal sources	Line 11B *p		
F72000	72.99	Total Unpaid obligations, start of year	Line 11A *p		
F73010	73.10	New obligations (Equals A-11 code 10.00)	Line 7 *a		
F73200	73.20	Total outlays (gross) (-)	-Line 14A *q		
F77110	73.40	Adjustments in expired accounts	Line 7-4 *r		
F78110	73.45	Adjustments in unexpired accounts (-)	-Line 4 *s		
Unpaid obligations, end of year:					
F74110	74.40	Obligated balance: Appropriation	Line 13 *p		
F74105	74.95	Orders on hand from Federal sources	Line 13B *p		
F74000	74.99	Total unpaid obligations, end of year	Line 13A *p		
<b>Outlays (gross):</b>					
F87000	87.00	Total outlays (gross)	Line 14A *q		
<b>Offsets:</b>					
<b>Against gross budget authority and gross outlays:</b>					
F88000	88.00	Offsetting collections (cash) from Federal sources			Col H *t
F88400	88.40	Offsetting collections (cash) from non-Federal sources			Col H *t
F88900	88.90	Total offsetting collections (cash)	Line 14B *l		
<b>Against budget authority only:</b>					
F88950	88.95	Change in orders on hand from Federal sources	*m		
F88960	88.96	Adjustment to expired accounts orders (-)	-Line 3 *n		
<b>Net budget authority and outlays:</b>					
F89000	89.00	Budget authority (net)	*w		
F90000	90.00	Outlays (net)	Line 14 *u		

Note: This table pertains to budgetary data which DoD must submit to OMB. Separate instructions are provided annually to the Services and Defense Agencies for updating prior year actuals in DoD's Budget Review System (BRS) database. Below footnotes pertain to FY 1996 actuals as of 30 Sep 96 in the FY 1998/1999 Budget.

## Footnotes:

- \*a Unexpired accounts
- \*b Direct program obligations of unexpired accounts plus recoveries
- \*c Equals F70000 (A-11 code 70.00), for computation see new budget authority gross, detail
- \*d Unobligated bal transfers from (+) or to (-) other accounts, use FY 1996 Transfer Status Report (FAD 743-96-1), see Budget Account Title (NES) listing for F22XXX codes for Unob bal transfers
- \*e Refers to those accounts whose obligation life ends 30 Sep 96
- \*f Based on G-R-H sequestration of unobligated balances

## Footnotes (Continued)

- \*g Sum of F21000 to F23900 (A-11 codes 21.99 to 23.85)
- \*h Equals net of F23900 and F23950 (A-11 codes 23.90 and 23.95), must equal Lines 8&9 of accounts not expiring on 30 Sep 96
- \*i Appropriated amount, less general congressional reductions, less rescissions should net to Line 1A, and amounts on Line 5 applicable to general reductions, see OMB Circular A-11, Sec 32.3, for 40.xx codes for general fund accts and 60.xx for special fund and trust fund accts
- \*j Transfers F41000 & F42000 (A-11 codes 41.00 & 42.00) use FY 1996 Transfer Status Report (FAD 743-96-1)
- \*k Equals sum of F40000 to F42000 (A-11 codes 40.00 to 42.00)
- \*l Applies to all years as shown on Line 14B, Total Column, DD 1176
- \*m Change in orders from start of year to end of year, equals Line 13B, DD 1176, Total Column (exclude canceled accounts) less Line 11B, DD 1176, Total Column
- \*n Equals minus (Line 3 for expired accounts minus canceled account amount(s) on Line 13B, DD 1176)
- \*o Must equal Line 3, DD 1176, unexpired accounts
- \*p Unpaid obligation balances at start of year apply to Total Column, DD 1176, and at end of year to Total Column less canceled account amounts, on DD 1176. Orders are negative (-) in BRS.
- \*q Total gross outlays equal Line 14A, Total Column, DD 1176
- \*r Equals Line 7 less Line 4, DD 1176, of expired accounts less Line 13A, DD 1176, of canceled accounts
- \*s Minus (Line 4, DD 1176, unexpired accounts) (equals recoveries for multi-year and revolving fund accts)
- \*t Non-Federal collections result from orders received from outside the Government that are accompanied by cash advances and are included as part of Line 1, Column H, DD 725, all years; Federal collections equal total of Column H for all years less non-Federal amounts
- \*u Net outlays equal Line 14, DD 1176, Total Column and must agree with Treasury's Annual Report
- \*v Gross budget authority equals sum of A-11 codes 43.00 for general fund accts (63.00 for trust and special fund accts) plus A-11 code 68.90
- \*w Net budget authority equals A-11 codes 70.00 minus amounts for codes (88.90 to 88.96)
- \*x BRS codes used above are not all inclusive. See Budget Account Title Listing (NES File) for latest codes

K Program and Financing Entries for Multi-Year Accounts Necessary To Reflect Unexpired Submission.

	(4 Columns)			
	<u>(FY 98/FY 99 Budget Submit)</u>			
<u>FY 96</u>	<u>FY 97</u>	<u>FY 98</u>	<u>FY 99</u>	
<u>Procurement Accounts less SCN</u>				
94/96				
95/97	95/97			
96/98	96/98	96/98		
	97/99	97/99	97/99	
		98/00	98/00	
			99/01	

Shipbuilding and Conversion, Navy

92/96				
93/97	93/97			
94/98	94/98	94/98		
95/99	95/99	95/99	95/99	
96/00	96/00	96/00	96/00	
	97/01	97/01	97/01	
		98/02	98/02	
			99/03	

Research, Development, Test, and Evaluation and two year O&M Accounts

94/95				
95/96	95/96			
	96/97	96/97		
		97/98	97/98	
			98/99	

Military Construction, Family Housing Construction

92/96				
93/97	93/97			
94/98	94/98	94/98		
95/99	95/99	95/99	95/99	
96/00	96/00	96/00	96/00	
	97/01	97/01	97/01	
		98/02	98/02	
			99/03	

NOTE: Use the second digit of the first number for the FYP entry on any of the budget data entry forms.

L. Component /Suffix Codes for use in The President's Budget Estimates Submission.

The following component/suffix codes are the only acceptable entries in columns 6 thru 8 of the budget data entry forms.

<u>Component/ Suffix Codes</u>	<u>Component</u>
A	Army
N	Navy
F	Air Force

DB	DMA
DBA	OSIA
DBB	SOCOM
DBC	DECA
DBD	DFAS
DBE	TRANSCOM
DBF	DEPS
DBP	CBDP
DC	BMDO
DD	DASD
D1	OSD
D2	WHS
D12	DPMO
D21	CIM
D3	AFIS
D4	DLSA
D5	DoDDE
D6	OEA
D7	CHAMPUS
D8	DSAA
D81	DFMS
D9	DMSA
D92	DTSA
D95	FEMP
DE	DARPA
DG	NSA
DH	DNA
DHP	DHP
DI	DSPO
DJ	TJS
DK	DISA
DK1	DISA DSAs
DL	DIA
DL1	DIA DSAs
DLC	CIO
DR	DCAA
DS	DLA
DSA	JLSC
DSB	DAU
DSC	DBMU
DSD	DTIC
DSE	CPMS
DS1	DSA
DV	DIS
DW	USUHS
DX	OIG
DU	Undistributed
DA	Army Budgeted by DoD
DN	Navy Budgeted by DoD
DM	MC Budgeted by DoD
DF	AF Budgeted by DoD

M. Object Classification Balancing. The Budget Review System (BRS) balances direct obligations (prefix "T1"), reimbursable obligations (prefix "T2"), and, in special cases, prefix "T3" and prefix "T4" in the Object Classification schedule to direct program and reimbursable program, respectively, in the budget plan for single year accounts, and in the obligation plan for multi-year accounts. Differences between "plan" and object classification direct program and reimbursable program are added to/subtracted from default direct obligation and reimbursable obligation object classification lines, respectively. The following table lists these default lines for each account. When no default is specified for direct obligations for an account, that account will have no object classification direct obligations. Similarly, when no default is specified for reimbursable obligations for an account, that account will have no object classification reimbursable obligations.

Object Classification Default Lines Table

BRS Default Object Class Code	BRS Account by Component							
	Army		Navy		Air Force		Defense	
Tx1111 - Personnel compensation: Full-time permanent	1705a	2065a			3740f	5095f	0104d	
	1805a	2080a			3840f			
Tx1171 - Personnel compensation: Military personnel	2010a	2070a	1105n	1405n	3500f	3850f		
	2060a		1108n	1453n	3700f			
Tx1301 - Benefits for former personnel							0040d	
							8098d	
Tx2201 - Transportation of things			3980n					
Tx2321 - Rental payments to others					7045f		7065d	
Tx2541 - Contract O&M of facilities							5188d	5189d
Tx2601 - Supplies and material	2032a		1107n	8008n			0360d	4950d
	2034a		1507n	8423n			4555d	4965d
	4528a		1806n	8716n			4930d	8164d
	8064a		5095n				4931d	8311d
Tx3101 - Equipment	2030a		0380n	1508n	3010f	8928f	0107d	3910d
	2031a		1109n	1611n	3011f		0300d	
	2033a		1505n	1810n	3020f		0350d	
	2035a		1506n	4557n	3080f		0390d	
Tx3201 - Land and structures	2050a		1205n		3300f		0500d	
	2085a		1235n		3730f		0803d	
	2086a		1236n		3830f		0804d	
	7020a		7030n		7040f		7060d	
Tx4101 - Grants, subsidies and contributions	8174a		8723n				0826d	
	8927a						8168d	
							8335d	
Tx4201 - Insurance claims and indemnities							8097d	
Tx4401 - Refunds					8418f			
Tx9201 - Undistributed	8063a						0100d	
							4093d	
							8165d	
T49701 - Offsetting receipts	0001a	0094a	0002n		0003f		0004d	0089d
	0006a		0007n		0008f		0024d	0093d
	0021a		0085n				0025d	0095d
	0086a		9082n				0036d	9086d
							0044d	9088d
						0088d	9089d	
Tx2521 - Other services with the private sector	Default for all other BRS accounts							

## Notes:

- (1) 'x' value of 1 = Direct obligations, 2 = Reimbursable obligations, 3 = Allocation obligations, 4 = Offsetting receipts, and 5 = Distributed obligations
- (2) Exceptions to above table for reimbursable default object class codes: (a) for accounts 2065a and 2080a the reimbursable default code is T22601, and (b) for accounts 1806n and 3840f the reimbursable default code is T22321

N. Budget Accounts Title File Listing

The “Budget Accounts Title File Listing” documents the official Defense budget account structure for submission of budget estimates in machine-readable form. An extract of this listing is included on the following pages. The extract contains the following listings: (1) a *partial list* of current appropriation accounts, (2) a sampling of Budget Plan Obligation Plan Name/Codes, (3) listing of valid Financing, Budget Authority, Expenditure Tail codes, and (4) Object Classification entries. The complete “Budget Accounts Title File Listing” will be distributed separately to the Military Departments and Defense Agencies prior to the September budget submission by OUSD(C) (P/B) Program and Financial Control Directorate.

**BUDGET ACCOUNT TITLE FILE (APPROPRIATION ACCOUNT NAME/CODES) AS OF MARCH 1996**

<b>TREAS CODE</b>	<b>C/S</b>	<b>PER/\$\$ INPUTS</b>	<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>
****	*	* *	MIL PERSONNEL	MILITARY PERSONNEL
2010	A	P \$	Mil Per,Army	Military Personnel, Army
1453	N	P \$	Mil Per,Navy	Military Personnel Navy
1105	N	P \$	Mil Per, MC	Military Personnel, Marine Corps
3500	F	P \$	Mil Per, AF	Military Personnel, Air Force
2070	A	P \$	Res Pers,A	Reserve Personnel, Army
1405	N	P \$	Res Pers,N	Reserve Personnel, Navy
1108	N	P \$	Res Pers,MC	Reserve Personnel, Marine Corps
3700	F	P \$	Res Pers,AF	Reserve Personnel, Air Force
2060	A	P \$	NG Pers,A	National Guard Personnel, Army
3850	F	P \$	NG Pers,AF	National Guard Personnel, Air Force
****	*	* *	OPR & MAINT	OPERATION AND MAINTENANCE
2020	A	P \$	O&M,Army	Oper. & Maint., Army
1804	N	P \$	O&M,Navy	Oper. & Maint., Navy
1106	N	P \$	O&M,MC	Oper. & Maint., Marine Corps
3400	F	P \$	O&M,AF	Oper. & Maint., Air Force
0100	D	P \$	O&M,Def-Wide	Oper. & Maint., Defense-Wide
0107	D	P \$	IG	Office of the Inspector General
2080	A	P \$	O&M, Army Res	Oper. & Maint., Army Reserve
1806	N	P \$	O&M, Navy Res	Oper. & Maint., Navy Reserve
1107	N	P \$	O&M, MC Res	Oper. & Maint., Marine Corps Reserve
3740	F	P \$	O&M, AF Res	Oper. & Maint., Air Force Reserve
2065	A	P \$	O&M, Army NG	Oper. & Maint., Army Nat'l Guard
3840	F	P \$	O&M,Air NG	Oper. & Maint., Air Nat'l Guard

**BUDGET ACCOUNT TITLE FILE (BUDGET PLAN AND OBLIGATION PLAN NAME/CODES) AS OF MARCH 1996**

<b>TREAS</b>	<b>CODE</b>	<b>C/S</b>	<b>BA/BSA</b>	<b>PER/\$\$</b>	<b>INPUTS</b>	<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>
<b>MILITARY PERSONNEL</b>							
2010	A		00 000			Mil Per,Army	Military Personnel, Army
2010	A		01 000			P/A OF OFFICERS	Pay and allowances of officers
2010	A		01 540		\$	Ret Pay Accrual	Retired Pay Accrual
2010	A		01 777		\$	BUDGETED AMTS	Budgeted Amounts
2010	A		02 000			P/A OF ENLISTED	Pay and allowances of enlisted
2010	A		02 540		\$	Ret Pay Accrual	Retired Pay Accrual
2010	A		02 777		\$	BUDGETED AMTS	Budgeted Amounts
2010	A		03 000			P/A OF CADETS	Pay and allowances of cadets
2010	A		03 777		\$	BUDGETED AMTS	Budgeted Amounts
2010	A		04 000			SUBS OF ENL PER	Subsistence of enlisted personnel
2010	A		04 777		\$	BUDGETED AMTS	Budgeted Amounts
2010	A		05 000			PCS TRAVEL	Permanent change of station travel
2010	A		05 777		\$	BUDGETED AMTS	Budgeted Amounts
2010	A		06 000			OTHER MIL PERS	Other military personnel costs
2010	A		06 777		\$	BUDGETED AMTS	Budgeted Amounts
2010	A		20 000			UNDISTRIBUTED	Undistributed
2010	A		20 314		P	Plng & Dsgn/Min Cons	Planning and Design/Minor Construction
2010	A		20 321		P	Fam House,O&M	Family Housing, Operation &Maintenance
2010	A		20 330		P \$	C C P	Consolidated Cryptologic Program (CCP)
2010	AG		20 330		P \$	C C P	Consolidated Cryptologic Program (CCP)
2010	A		20 331		P \$	G D I P	General Defense Intelligence Program (GDIP)
2010	AL		20 331		P \$	G D I P	General Defense Intelligence Program (GDIP)
2010	AL1		20 331		P \$	G D I P	General Defense Intelligence Program (GDIP)
2010	A		20 333		P \$	Specl Acts,AF	Special Activities Air Force
2010	A		20 335		P \$	F C I	Foreign Counter Intelligence (FCI)
2010	ABA		20 335		P \$	F C I	Foreign Counter Intelligence (FCI)
2010	AL		20 335		P \$	F C I	Foreign Counter Intelligence (FCI)
2010	AL1		20 335		P \$	F C I	Foreign Counter Intelligence (FCI)
2010	A		20 336		P \$	CIO	Central Imagery Office (CIO)
2010	ALC		20 336		P \$	CIO	Central Imagery Office (CIO)
2010	A		20 337		P \$	NFIP Tech Adj	NFIP Technical Adjustment

**BUDGET ACCOUNT TITLE FILE (BUDGET PLAN AND OBLIGATION PLAN NAME/CODES) AS OF MARCH 1996**

<b>TREAS</b>	<b>C/S</b>	<b>BA/BSA</b>	<b>PER/\$\$</b>	<b>INPUTS</b>	<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>
<b>MILITARY PERSONNEL (CONTINUED)</b>						
2010	AG	20 337	P	\$	NFIP Tech Adj	NFIP Technical Adjustment
2010	AL	20 337	P	\$	NFIP Tech Adj	NFIP Technical Adjustment
2010	A	20 350	P		Info security	Information Security
2010	AG	20 350	P		Info Security	Information Security
2010	AK	20 350	P		Info Security	Information Security
2010	AL	20 350	P		Info Security	Information Security
2010	AG	20 360	P		T C P	Tactical Cryptologic Program
2010	AS	20 401	P		Joint Log Sys Cntr	Joint Logistics Systems Center
2010	ASA	20 401	P		Joint Log Sys Cntr	Joint Logistics Systems Center
2010	AS	20 402	P		DLA Dist Depots	Defense Logistics Agency Distribution Depots
2010	A	20 407	P		Depot Maint-ord	Depot Maintenance - ordnance
2010	A	20 408	P		Depot Maint-oth	Depot Maintenance - other
2010	A	20 409	P		Base Support	Base Support
2010	A	20 410	P		Transportation	Transportation
2010	ABE	20 410	P		Transportation	Transportation
2010	AS	20 412	P		Def Reutil&Mktg Svc	Defense Reutilization and Marketing Service
2010	ABD	20 416	P		Def Fin Ops	Defense Financial Operations
<b>OPERATION AND MAINTENANCE</b>						
1804	N	00 000			O&M,Navy	Oper. & Maint., Navy
1804	N	01 000			OPERATNG FORCES	Operating Forces
1804	N	01 777		\$	BUDGETED AMTS	Budgeted Amounts
1804	N24	01 777		\$	Navy (*)	Department of the Navy (*)
1804	N56	01 777		\$	Navy (*)	Department of the Navy (*)
1804	N57	01 777		\$	Navy (*)	Department of the Navy (*)
1804	N	02 000			MOBILIZATION	Mobilization
1804	N	02 777		\$	BUDGETED AMTS	Budgeted Amounts
1804	N24	02 777		\$	Navy (*)	Department of the Navy (*)
1804	N56	02 777		\$	Navy (*)	Department of the Navy (*)
1804	N57	02 777		\$	Navy (*)	Department of the Navy (*)

**BUDGET ACCOUNT TITLE FILE (BUDGET PLAN AND OBLIGATION PLAN NAME/CODES) AS OF MARCH 1996**

<b>TREAS</b>			<b>PER/\$\$</b>		
<b>CODE</b>	<b>C/S</b>	<b>BA/BSA</b>	<b>INPUTS</b>	<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>
OPERATION AND MAINTENANCE (CONTINUED)					
1804	N	03 000		TRN & RECRUITNG	Training and Recruiting
1804	N	03 777	\$	BUDGETED AMTS	Budgeted Amounts
1804	N24	03 777	\$	Navy (*)	Department of the Navy (*)
1804	N56	03 777	\$	Navy (*)	Department of the Navy (*)
1804	N57	03 777	\$	Navy (*)	Department of the Navy (*)
1804	N	04 000		ADMN & SRVWD ACT	Administration and Servicewide Activities
1804	N	04 330	\$	C C P	Consolidated Cryptologic Program (CCP)
1804	N	04 331	\$	G D I P	General Defense Intelligence program (GDIP)
1804	N	04 333	\$	Specl Acts,AF	Special Activities, Air Force
1804	N	04 335	\$	F C I	Foreign Counter Intelligence (FCI)
1804	N	04 337	\$	NFIP Tech Adj	NFIP Technical Adjustment
1804	N	04 350	\$	Info security	Information Security
1804	N	04 777	\$	BUDGETED AMTS	Budgeted Amounts
1804	N24	04 777	\$	Navy (*)	Department of the Navy (*)
1804	N56	04 777	\$	Navy (*)	Department of the Navy (*)
1804	N57	04 777	\$	Navy (*)	Department of the Navy (*)
1804	N	20 000		UNDISTRIBUTED	Undistributed
1804	N	20 050	P	SOF	Special Operations Forces
1804	N	20 098	P	JLSC	Joint Logistics Systems Center
1804	N	20 099	P	DHP	Defense Health Program
1804	N	20 330	P \$	C C P	Consolidated Cryptologic Program (CCP)
1804	N	20 331	P \$	G D I P	General Defense Intelligence Program (GDIP)
1804	NL	20 331	P \$	G D I P	General Defense Intelligence Program (GDIP)
1804	N	20 333	P \$	Specl Acts,AF	Special Activities, Air Force
1804	N	20 335	P \$	F C I	Foreign Counter Intelligence (FCI)
1804	N	20 337	P \$	NFIP Tech Adj	NFIP Technical Adjustment
1804	N	20 350	P \$	Info security	Information Security
1804	N	20 777	P \$	BUDGETED AMTS	Budgeted Amounts
1804	N	20 888	\$	UNDD Congress Adj	Undistributed Congressional Adjustment
1804	N56	20 888	\$	UNDD Congress Adj	Undistributed Congressional Adjustment
1804	N57	20 888	\$	UNDD Congress Adj	Undistributed Congressional Adjustment

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<b>TREAS</b>			<b>PER/\$\$</b>		
<b>CODE</b>	<b>C/S</b>	<b>BA/BSA</b>	<b>INPUTS</b>	<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>
PROCUREMENT					
1804	N	R01 000	\$	REIMB PROGRAM	Reimbursable program
1804	N	R02 000	\$	REIMB PROG (SOF)	Reimbursable program for SOF
3010	F	00 000	Aircraft, AF	Aircraft Procurement, Air Force	
3010	F	01 000	\$	COMBAT AIRCRAFT	Combat aircraft
3010	F	01 777	\$	BUDGETED AMTS	Budgeted Amounts
3010	F	02 000	\$	AIRLIFT AIRCRFT	Airlift aircraft
3010	F	02 777	\$	BUDGETED AMTS	Budgeted Amounts
3010	F	03 000	\$	TRAINER ACFT	Trainer aircraft
3010	F	03 777	\$	BUDGETED AMTS	Budgeted Amounts
3010	F	04 000	\$	OTHER AIRCRAFT	Other aircraft
3010	F	04 330	\$	C C P	Consolidated Cryptologic Program (CCP)
3010	F	04 331	\$	G D I P	General Defense Intelligence Program (GDIP)
3010	F	04 337	\$	NFIP Tech Adj	NFIP Technical Adjustment
3010	F	04 777	\$	BUDGETED AMTS	Budgeted Amounts
3010	F	05 000	\$	MOD OF AIRCRAFT	Modification of inservice aircraft
3010	F	05 331	\$	G D I P	General Defense Intelligence Program (GDIP)
3010	F	05 337	\$	NFIP Tech Adj	NFIP Technical Adjustment
3010	F	05 350	\$	Info security	Information Security
3010	F	05 777	\$	BUDGETED AMTS	Budgeted Amounts
3010	F	06 000	\$	AIRCRAFT SPARES	Aircraft spares and repair parts
3010	F	06 330	\$	C C P	Consolidated Cryptologic Program (CCP)
3010	F	06 331	\$	G D I P	General Defense Intelligence Program (GDIP)
3010	F	06 337	\$	NFIP Tech Adj	NFIP Technical Adjustment
3010	F	06 350	\$	Info Security	Information Security
3010	F	06 777	\$	BUDGETED AMTS	Budgeted Amounts
3010	F	07 000	\$	AIRCRAFT SUPT EQ	Aircraft support equipment and facilities
3010	F	07 331	\$	G D I P	General Defense Intelligence Program (GDIP)
3010	F	07 337	\$	NFIP Tech Adj	NFIP Technical Adjustment
3010	F	07 350	\$	Info Security	Information Security
3010	F	07 777	\$	BUDGETED AMTS	Budgeted Amounts
3010	F	20 000	\$	UNDISTRIBUTED	Undistributed

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<b>TREAS CODE</b>	<b>C/S</b>	<b>BA/BSA</b>	<b>PER/\$ INPUTS</b>	<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>
PROCUREMENT (CONTINUED)					
3010	F	20 330	\$	C C P	Consolidated Cryptologic Program (CCP)
3010	F	20 331	\$	G D I P	General Defense Intelligence Program (GDIP)
3010	F	20 337	\$	NFIP Tech Adj	NFIP Technical Adjustment
3010	F	20 350	\$	Info security	Information Security
3010	F	20 777	\$	BUDGETED AMTS	Budgeted Amounts
3010	F	20 888	\$	UNDD Congress Adj	Undistributed Congressional Adjustment
3010	F	R01 000	\$	REIMB PROGRAM	Reimbursable program
RESEARCH, DEV, TEST & EVAL					
0400	D	00 000		RDT&E ,Def-Wide	RDT&E, Defense-Wide
0400	D	01 000		BASIC RES.(6.1)	Basic research
0400	DBP	01 000	\$	BASIC RES.(6.1)	Basic research
0400	DD	01 000	\$	BASIC RES.(6.1)	Basic research
0400	DH	01 000	\$	BASIC RES.(6.1)	Basic research
0400	DDX	01 000	\$	BASIC RES.(6.1)	Basic research
0400	DE	01 000	\$	BASIC RES.(6.1)	Basic research
0400	DU	01 000	\$	BASIC RES.(6.1)	Basic research
0400	DW	01 000	\$	BASIC RES.(6.1)	Basic research
0400	DBP	01 777	\$	CBDP	Chemical and Biological Defense Program
0400	DD	01 777	\$	DASD	Dept of Def(OSD & OASDs)
0400	DH	01 777	\$	DNA	Defense Nuclear Agency
0400	DDX	01 777	\$	DASD	Dept of Def(OSD & OASDs)
0400	DE	01 777	\$	DARPA	Defense Advanced Research Projects Agency
0400	DU	01 777	\$	UNDD	Undistributed
0400	DW	01 777	\$	USUHS	Uniformed Services University of the Health Scienc
0400	D	02 000		APPL RESEARCH(6.2)	Applied Research
0400	DBP	02 000	\$	APPL RESEARCH(6.2)	Applied Research
0400	DC	02 000	\$	APPL RESEARCH(6.2)	Applied Research
0400	DD	02 000	\$	APPL RESEARCH(6.2)	Applied Research
0400	DE	02 000	\$	APPL RESEARCH(6.2)	Applied Research

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RESEARCH, DEV, TEST& EVAL (CONTINUED)					
0400	DH	02 000	\$	APPL RESEARCH(6.2)	Applied Research
0400	DJ	02 000	\$	APPL RESEARCH(6.2)	Applied Research
0400	DK	02 000	\$	APPL RESEARCH(6.2)	Applied Research
0400	DBP	02 777	\$	CBDP	Chemical and Biological Defense Program
0400	DC	02 777	\$	BMDO	Ballistic Missile Defense Organization
0400	DD	02 777	\$	DASD	Dept of Def(OSD & OASDs)
0400	DE	02 777	\$	DARPA	Defense Advanced Research Projects Agency
0400	DH	02 777	\$	DNA	Defense Nuclear Agency
0400	DJ	02 777	\$	JCS	The Joint Staff
0400	DK	02 777	\$	DISA	Defense Information Systems Agency
0400	D	03 000		ADV TECH DEV(6.3A)	Advanced technology development
0400	DBP	03 000	\$	ADV TECH DEV(6.3A)	Advanced technology development
0400	DC	03 000	\$	ADV TECH DEV(6.3A)	Advanced technology development
0400	DD	03 000	\$	ADV TECH DEV(6.3A)	Advanced technology development
0400	DE	03 000	\$	ADV TECH DEV(6.3A)	Advanced technology development
0400	DG	03 000	\$	ADV TECH DEV(6.3A)	Advanced technology development
0400	DH	03 000	\$	ADV TECH DEV(6.3A)	Advanced technology development
0400	DJ	03 000	\$	ADV TECH DEV(6.3A)	Advanced technology development
0400	DS	03 000	\$	ADV TECH DEV(6.3A)	Advanced technology development
0400	DG	03 350	\$	Info Security	Information Security
0400	DBP	03 777	\$	CBDP	Chemical and Biological Defense Program
0400	DC	03 777	\$	BMDO	Ballistic Missile Defense Organization
0400	DD	03 777	\$	DASD	Dept of Def(OSD & OASDs)
0400	DE	03 777	\$	DARPA	Defense Advanced Research Projects Agency
0400	DG	03 777	\$	NSA	National Security Agency
0400	DH	03 777	\$	DNA	Defense Nuclear Agency
0400	DJ	03 777	\$	JCS	The Joint Staff
0400	DS	03 777	\$	DLA	Defense Logistics Agency
0400	D	04 000		DEM/VAL(6.3B)	Demonstration/validation
0400	DBP	04 000	\$	DEM/VAL(6.3B)	Demonstration/validation
0400	DC	04 000	\$	DEM/VAL(6.3B)	Demonstration/validation

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<b>CODE</b>	<b>C/S</b>	<b>BA/BSA</b>	<b>INPUTS</b>	<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>
RESEARCH, DEV, TEST & EVAL (CONTINUED)					
0400	DD	04 000	\$	DEM/VAL(6.3B)	Demonstration/validation
0400	DH	04 000	\$	DEM/VAL(6.3B)	Demonstration/validation
0400	DJ	04 000	\$	DEM/VAL(6.3B)	Demonstration/validation
0400	DBP	04 777	\$	CBDP	Chemical and Biological Defense Program
0400	DC	04 777	\$	BMDO	Ballistic Missile Defense Organization
0400	DD	04 777	\$	DASD	Dept of Def(OSD & OASDs)
0400	DH	04 777	\$	DNA	Defense Nuclear Agency
0400	DJ	04 777	\$	JCS	The Joint Staff
0400	D	05 000		ENG MAN DEV(6.4)	Engineering and manufacturing development
0400	DBP	05 000	\$	ENG MAN DEV(6.4)	Engineering and manufacturing development
0400	DC	05 000	\$	ENG MAN DEV(6.4)	Engineering and manufacturing development
0400	DD	05 000	\$	ENG MAN DEV(6.4)	Engineering and manufacturing development
0400	DH	05 000	\$	ENG MAN DEV(6.4)	Engineering and manufacturing development
0400	DK	05 000	\$	ENG MAN DEV(6.4)	Engineering and manufacturing development
0400	DLC	05 000	\$	ENG MAN DEV(6.4)	Engineering and manufacturing development
0400	DLC	05 336	\$	CIO	Central Imagery Office (CIO)
0400	DLC	05 355	\$	CIO (TIARRA)	Central Imagery Office (TIARRA)
0400	DBP	05 777	\$	CBDP	Chemical and Biological Defense Program
0400	DC	05 777	\$	BMDO	Ballistic Missile Defense Organization
0400	DD	05 777	\$	DASD	Dept of Def(OSD & OASDs)
0400	DH	05 777	\$	DNA	Defense Nuclear Agency
0400	DK	05 777	\$	DISA	Defense Information Systems Agency
0400	D	06 000		MGMT SUPPT(6.5)	Management support
0400	DBP	06 000	\$	MGMT SUPPT(6.5)	Management support
0400	DC	06 000	\$	MGMT SUPPT(6.5)	Management support
0400	DD	06 000	\$	MGMT SUPPT(6.5)	Management support
0400	DE	06 000	\$	MGMT SUPPT(6.5)	Management support
0400	DH	06 000	\$	MGMT SUPPT(6.5)	Management support
0400	DS	06 000	\$	MGMT SUPPT(6.5)	Management support
0400	DSD	06 000	\$	MGMT SUPPT(6.5)	Management support
0400	DS1	06 000	\$	MGMT SUPPT(6.5)	Management support

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<b>CODE</b>	<b>C/S</b>	<b>BA/BSA</b>	<b>INPUTS</b>	<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>
RESEARCH, DEV, TEST& EVAL (CONTINUED)					
0400	DBP	06 777	\$	CBDP	Chemical and Biological Defense Program
0400	DC	06 777	\$	BMDO	Ballistic Missile Defense Organization
0400	DD	06 777	\$	DASD	Dept of Def(OSD & OASDs)
0400	DE	06 777	\$	DARPA	Defense Advanced Research Projects Agency
0400	DH	06 777	\$	DNA	Defense Nuclear Agency
0400	DS	06 777	\$	DLA	Defense Logistics Agency
0400	DSD	06 777	\$	DTIC	Defense Technical Information Center
0400	DS1	06 777	\$	DSA	DoD Support Activities
0400	D	07 000		OPER SYS DEV(6.6)	Operational system development
0400	DB	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DBB	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DBP	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DD	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DG	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DI	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DJ	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DK	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DL	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DLC	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DL1	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DS	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DV	07 000	\$	OPER SYS DEV(6.6)	Operational system development
0400	DK	07 172	\$	Space Programs	Space Programs
0400	DI	07 172	\$	Space Programs	Space Programs
0400	DG	07 330	\$	C C P	Consolidated Cryptologic Program (CCP)
0400	DL	07 331	\$	G D I P	General Defense Intelligence Program (GDIP)
0400	DL1	07 331	\$	G D I P	General Defense Intelligence Program (GDIP)
0400	DV	07 335	\$	F C I	Foreign Counter Intelligence (FCI)
0400	DLC	07 336	\$	C I O	Central Imagery Office (CIO)
0400	DG	07 350	\$	Info Security	Information Security
0400	DLC	07 355	\$	C I O (TIARRA)	Central Imagery Office (TIARRA)

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<b>TREAS CODE</b>	<b>C/S</b>	<b>BA/BSA</b>	<b>PER/\$ INPUTS</b>	<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>
RESEARCH, DEV, TEST & EVAL (CONTINUED)					
0400	DG	07 360	\$	T C P	Tactical Cryptologic Program
0400	DB	07 777	\$	DMA	Defense Mapping Agency
0400	DBB	07 777	\$	SOCOM	Special Operations Command
0400	DBP	07 777	\$	CBDP	Chemical and Biological Defense Program
0400	DD	07 777	\$	DASD	Dept of Def(OSD & OASDs)
0400	DG	07 777	\$	NSA	National Security Agency
0400	DI	07 777	\$	DSPO	Defense Support Project Office
0400	DJ	07 777	\$	JCS	The Joint Staff
0400	DK	07 777	\$	DISA	Defense Information Systems Agency
0400	DL	07 777	\$	DIA	Defense Intelligence Agency
0400	DL1	07 777	\$	DIA-DSA	Defense Intelligence Agency, Defense Support Activ
0400	DLC	07 777	\$	CIO	Central Imagery Office
0400	DS	07 777	\$	DLA	Defense Logistics Agency
0400	DV	07 777	\$	DIS	Defense Investigative Service
0400	D	20 000		UNDISTRIBUTED	Undistributed
0400	DB	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DBB	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DBP	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DC	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DD	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DDX	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DE	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DG	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DH	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DI	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DJ	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DK	20 000	\$	UNDISTRIBUTED	Undistributed
0460	DL	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DL1	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DLC	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DS	20 000	\$	UNDISTRIBUTED	Undistributed

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<b>TREAS CODE</b>	<b>C/S</b>	<b>BA/BSA</b>	<b>PER/\$ INPUTS</b>	<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>
RESEARCH, DEV, TEST & EVAL (CONTINUED)					
0400	DSD	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DS1	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DU	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DV	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DW	20 000	\$	UNDISTRIBUTED	Undistributed
0400	DK	20 172	\$	Space Programs	Space Programs
0400	DI	20 172	\$	Space Programs	Space Programs
0400	DG	20 330	\$	C C P	Consolidated Cryptologic Program (CCP)
0400	DL	20 331	P \$	G D I P	General Defense Intelligence Program (GDIP)
0400	DV	20 335	P \$	F C I	Foreign Counter Intelligence (FCI)
0400	DLC	20 336	P \$	C I O	Central Imagery Office (CIO)
0400	DG	20 350	\$	Info Security	Information Security
0400	DLC	20 355	P \$	C I O (TIARRA)	Central Imagery Office (TIARRA)
0400	DG	20 360	\$	T C P	Tactical Cryptologic Program
0400	DB	20 777	\$	D M A	Defense Mapping Agency
0400	DBB	20 777	\$	S O C O M	Special Operations Command
0400	DBP	20 777	\$	C B D P	Chemical and Biological Defense Program
0400	DC	20 777	P \$	B M D O	Ballistic Missile, Defense Organization
0400	DD	20 777	P \$	D A S D	Dept of Def(OSD & OASDs)
0400	DDX	20 777	\$	D A S D	Dept of Def(OSD & OASDs)
0400	DE	20 777	P \$	D A R P A	Defense Advanced Research Projects Agency
0400	DG	20 777	\$	N S A	National Security Agency
0400	DH	20 777	P \$	D N A	Defense Nuclear Agency
0400	DI	20 777	\$	D S P O	Defense Support Project Office
0400	DJ	20 777	\$	J C S	The Joint Staff
0400	DK	20 777	P \$	D I S A	Defense Information Systems Agency
0400	DL	20 777	\$	D I A	Defense Intelligence Agency
0400	DL1	20 777	\$	D I A - D S A	Defense Intelligence Agency, Defense Support Activ
0400	DLC	20 777	\$	C I O	Central Imagery Office
0400	DS	20 777	P \$	D L A	Defense Logistics Agency
0400	DSD	20 777	P \$	D T I C	Defense Technical Information Center

**BUDGET ACCOUNT TITLE FILE (BUDGET PLAN AND OBLIGATION PLAN NAME/CODES) AS OF MARCH 1996**

<b>TREAS</b>			<b>PER/\$\$</b>			
<b>CODE</b>	<b>C/S</b>	<b>BA/BSA</b>	<b>INPUTS</b>		<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>
0400	DS1	20 777	P \$		DSA	DoD Support Activities
0400	DU	20 777	\$		UNDD	Undistributed
0400	DV	20 777	\$		DIS	Defense Investigative Service
0400	DW	20 777	P \$		USUHS	Uniformed Services University of the Health Scienc
0400	DB	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DBB	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DBP	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DC	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DD	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DE	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DG	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DH	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DI	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DJ	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DK	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DS1	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DU	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DW	20 888	\$		UNDD Congress Adj	Undistributed Congressional Adjustment
0400	DB	R01 000	\$		REIMB PROG	Reimbursable program
0400	DBB	R01 000	\$		REIMB PROG	Reimbursable program
0400	DBP	R01 000	\$		REIMB PROG	Reimbursable program
0400	DC	R01 000	\$		REIMB PROG	Reimbursable program
0400	DD	R01 000	\$		REIMB PROG	Reimbursable program
0400	DE	R01 000	\$		REIMB PROG	Reimbursable program
0400	DG	R01 000	\$		REIMB PROG	Reimbursable program
0400	DH	R01 000	\$		REIMB PROG	Reimbursable program
0400	DK	R01 000	\$		REIMB PROG	Reimbursable program
0400	DL	R01 000	\$		REIMB PROG	Reimbursable program
0400	DLC	R01 000	\$		REIMB PROG	Reimbursable program
0400	DSD	R01 000	\$		REIMB PROG	Reimbursable program
0400	DS1	R01 000	\$		REIMB PROG	Reimbursable program
0400	DW	R01 000	\$		REIMB PROG	Reimbursable program

**BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES) AS OF MARCH 1996**

\$\$ IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
	F11 000	ORDERS FEDERAL	Federal funds(-)	
\$	F11 010	ORDERS FED, NEW	New federal fund orders	
\$	F11 020	ORD FED, ADJ PY	Adjustment to prior year federal fund orders	
	F11 030	UNREALIZED DISC	Unrealized discounts	
	F13 000	ORDERS TRUST	Trust funds(-)	
\$	F13 010	ORDERS TRST,NEW	New trust fund orders	
	F13 011	ORDERS FMS, NEW	New FMS trust fund orders	
\$	F13 020	ORD TRST,ADJ PY	Adjustment to prior year trust fund orders	
	F13 021	ORD FMS ADJ PY	Adjustment to prior year FMS trust fund orders	
	F14 000	ORDERS NONFED	Non-Federal sources(-)	
\$	F14 010	ORD NONFED, NEW	New non-federal sources	
\$	F14 020	ORD NONFED,ADJPY	Adjustment to non-federal sources	
	F17 000	RECOV PY OBS	Recovery of prior year obligations	
\$	F17 010	RECOV PY BAL BP	Recoveries of prior year program(obligations)(-)	All except multi-yr accts&NATO Infrastructure
\$	F17 020	RECOV PY BAL OP	Recoveries of prior year obligations(-)	Multi-yr accts & NATO Infrastructure only
	F17 021	REC PYR OBLG OP	Recovery of prior year FMS obligations	
	F21 000	UNOBL BAL ST YR	Unobligated balance available, start of year:	
\$	F21 010	UNOBL BAL ST YR	Unobligated balance available, start of year(-)	
\$	F21 020	UNOB ST,PY PLAN	For completion of prior year budget plans	Multi-yr accts and NATO Infrastructure only
\$	F21 030	UNOB ST,NEWPLAN	Available to finance new budget plans	Multi-yr accts and NATO Infrastructure only
\$	F21 040	UNOB ST,TREABAL	Treasury balance	Trust funds w/invests in U.S. Securities only
	F21 050	UNOB ST,USSECUR	U.S. Securities:	
\$	F21 051	PAR	Par (-)	Trust funds w/invests in U.S. Securities only
\$	F21 052	UNREALIZED DISC	Unrealized discounts	Trust funds w/invests in U.S. Securities only
\$	F21 057	UNAMRT PRM/DISC	Unamortized premium (-) or discount, net	Mil Retirement&Educ Benefits Trust Funds only
\$	F21 058	INT PURCHASED	Interest Purchased	Mil Retirement&Educ Benefits Trust Funds only
	F21 400	UNOB ST,APPROP	Appropriation	
\$	F21 910	REPRO FM-/TO PY	Reprogramming from/to prior year budget plans	Multi-yr accts and NATO Infrastructure only
	F21 950	UNOB STYR,UNDD	Undistributed	
\$	F21 980	UNOB SOY,F/B	Unobligated balance, SOY: Fund balance	Homeowners,rev & mgmt,trust rev only
\$	F21 983	AVAIL	Available	Stockpile revolving funds only
\$	F21 984	UNAVAIL	Unavailable	Stockpile revolving funds only

**BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES) AS OF MARCH 1996**

\$\$	IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
			F21 990 UNOB,SOY F/B	Unobligated Balance, start of year: Fund balance	
			F22 000 NET UNOB TRF	Unobligated balance transferred, net	
			F22 400 NET UNOB TRF-APN	Unobligated balance transferred, net (appropriatio	
\$			F22 402 UNOB TRF-FCF	Portion applied to meet FCF in expired acctsExpired	O&M accts only w/transfers from FCF
\$			F22 405 UNOB TO OTH-APN	Unobligated balance transferred to other accounts	Unob bal trnsfrs under gen trnsfr auth
\$			F22 410 UNOB FM OTH-APN	Unobligated balance transferred from other account	Unob bal trnsfrs under gen trnsfr auth
			F22 900 NET UNOB TRF-FB	Net fund balance transferred	
\$			F22 980 UNOB TO OTH-FB	Fund balance transferred to other accounts	Homeowners,rev & mgmt,trust rev only
\$			F22 985 UNOB FM OTH-FB	Fund balance transferred from other accounts (-)	Homeowners,rev & mgmt,trust rev only
			F23 000 UNOB REDUCTIONS	Unobligated balance reductions	
\$			F23 800 UNOB RED-DISC	Red. pursuant to P.L. 99-177 in unob bal (discr)	
\$			F23 850 UNOB RED-MAND	Red. pursuant to P.L. 99-177 in unob bal (mand)	
			F24 000 UNOBL BAL,ENDYR	Unobligated balance available, end of year:	
\$			F24 010 UNOBL BAL,ENDYR	Unobligated balance available, end of year	
\$			F24 020 UNOB EN,PY PLAN	For completion of prior year budget plans	Multi-yr accts and NATO Infrastructure only
\$			F24 030 UNOB EN,SUBPLAN	Available to finance subsequent year budget plan	Multi-yr accts and NATO Infrastructure only
\$			F24 040 UNOB EN,TREABAL	Treasury balance	Trust funds w/invests in U.S. Securities only
			F24 050 UNOB EN,USSECUR	U.S. Securities:	
\$			F24 051 PAR	Par	Trust funds w/invests in U.S. Securities only
\$			F24 052 UNREALIZED DISC	Unrealized discounts (-)	Trust funds w/invests in U.S. Securities only
\$			F24 057 UNAMRT PRM/DISC	Unamortized premium or discount (-), net	Mil Retirement&Educ Benefits Trust Funds only
\$			F24 058 INT PURCHASED	Interest Purchased	Mil Retirement&Educ Benefits Trust Funds only
			F24 400 UNOB EN, APPROP	Appropriation	
			F24 950 UNOB ENYR,UNDD	Deficiency supplemental	
\$			F24 980 UNOB EOY,F/B	Unobligated balance, EOY: Fund balance	Homeowners,rev & mgmt,trust rev only
\$			F24 983 AVAIL	Available	Stockpile revolving funds only
\$			F24 984 UNAVAIL	Unavailable	Stockpile revolving funds only
			F24 990 UNOB,EOY F/B	Unobligated Balance, end of year: Fund balance	
			F25 000 U/BAL EXPIRING	Unobligated balance expiring:	
\$			F25 010 U/BAL EXPIRING	Unobligated balance expiring	
			F25 030 U/BAL RST	Unobligated balance restored(-)	
\$			F25 450 UB EXPIRING,REAPPN	Unobligated balance expiring, reapprop.	To offset reapprop. from transfers

**BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES) AS OF MARCH 1996**

\$\$	ABBREVIATED			
IN	BA/BSA	NAME	FULL NAME	COMMENTS
	F27 000	CAP TR TO GENFD	Capital transfer to general fund	
	F27 800	RED RCPTS-DISC	Red. purusant to P.L. 99-177 from off. coll. (disc	
	F27 850	RED RCPTS-MAND	Red. purusant to P.L. 99-177 from off. coll. (mand	
\$	F30 000	DEFICIENCY	Deficiency(-)	
\$	F31 000	REDEM AGCY DEBT	Redemption of debt	
	F32 000	AUTH W/D	Balance of authority withdrawn	
\$	F32 470	BAL AUTH W/D	Balance of authority to borrow withdrawn	Homeowners Assistance only
\$	F32 490	BAL C/A W/D	Balance of contract authority withdrawn	Stock and commissary trust rev. funds only
	F39 000	BUDGET AUTHORITY	Budget authority	
\$	F39 010	P&FC ROUNDG,BP	P&FC Rounding, Budget Plan	
\$	F39 020	P&FC ROUNDG,OP	P&FC Rounding, Obligation Plan	
	F40 000	BUD AUTH,CURRNT	Current authority	
\$	F40 010	APPROP EN/EST	Appropriation	
\$	F40 030	OFFSETTG RCPT	Offsetting receipts	A,N,AF,D receipts & Navy interfund receipts
\$	F40 050	APPN INDEF	Appropriation (indefinite)	
\$	F40 200	APPN SP FND	Appropriation (special fund)	
\$	F40 250	APPN SP INDEF	Appropriation (special fund,indefinite)	
\$	F40 260	APPN TR FD DEF	Appropriation (trust fund, definite)	
\$	F40 270	APPN TR FD INDEF	Appropriation (trust fund, indefinite)	
\$	F40 350	APPN RESCINDED-CY	Appropriation rescinded (-)	Use for enacted/proposed rescissions in CY
\$	F40 355	APPN RESCINDED-PY	Appropriation rescinded (-)	Use for enacted rescissions in PY
\$	F40 360	APPN RESC. UB-CY	Appropriation rescinded (unob bal)	Use for enacted/proposed rescissions in CY
\$	F40 365	APPN RESC. UB-PY	Appropriation rescinded (unob bal)	Use for enacted rescissions in PY
\$	F40 470	DEBT REDUCTION	Portion applied to debt reduction (-)	Family housing only
\$	F40 480	POR LIQ DEF	Portion applied to liquidate deficiencies (-)	
\$	F40 490	POR LIQ CON AUT	Portion applied to liquidate contract authority	
\$	F40 500	BAL LIQ C/A WDN	Balance of appr to liquidate contract auth withal	
\$	F40 700	RED PL 104-6	Reduction pursuant to P.L. 104-6 (-)	
\$	F40 710	RED PL 104-19	Reduction pursuant to P.L. 104-19 (-)	
\$	F40 720	RED PL 104-61	Reduction pursuant to P.L. 104-61 (-)	
	F40 730	REDUCT PL 101-511	Reduction pursuant to P.L. 101-511 (-)	
	F40 740	S.8141 PL 101-511	Appropriation (Sec. 8141, P.L.101-511)	

**BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES) AS OF MARCH 1996**

<b>\$\$</b>	<b>ABBREVIATED</b>	<b>FULL NAME</b>	<b>COMMENTS</b>	
<b>IN</b>	<b>BA/BSA</b>	<b>NAME</b>		
	F40 750	RED PL 102-172	Reduction pursuant to P.L. 102-172 (-)	
	F40 760	RED PL 102-396	Reduction pursuant to P.L. 102-396 (-)	
	F40 770	RED PL 103-139	Reduction pursuant to P.L. 103-139 (-)	
\$	F40 780	RED PL 103-335	Reduction pursuant to P.L. 103-335 (-)	
\$	F40 790	RED PL 103-307	Reduction pursuant to P.L. 103-307 (-)	
\$	F40 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc) (-)	
\$	F40 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand) (-)	
\$	F40 888	SUPP ADJUST	Supplemental adjustment	
\$	F40 950	BUD AUTH,UNDD	Undistributed FOR P&FC USE ONLY!!	
\$	F41 000	TRF TO OTH ACCT	Transferred to other accounts (-)	
\$	F41 980	TRF TO OTH ACCT-UN B	Transferred to other accounts (-)*	Unob fund bal transfer
\$	F42 000	TRF FM OTH ACCT	Transferred from other accounts	
\$	F42 980	TRF FM OTH ACCT-UN B	Transferred from other accounts*	Unob fund bal transfer
	F43 000	APPROP ADJUSTED	Appropriation (adjusted)	
	F47 000	AUTH BORROW	Authority to borrow	
	F47 050	AUTH BOR INDEF	Authority to borrow (indefinite)	
	F47 350	AUTH BR RESCND	Authority to borrow rescinded	
	F47 360	AUTH BR RESCND-UB	Authority to borrow rescinded (unob bal)	
	F47 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc)	
	F47 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand)	
	F49 000	CONTRCT AUTHRTY	Contract authority	
\$	F49 050	CONT AUTH INDEF	Contract authority (indefinite)	
	F49 350	CONT AUTH RESCND	Contract authority rescinded	
	F49 360	CA RESCINDED-UB	Contract authority rescinded (unob bal)	
	F49 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc)	
	F49 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand)	
\$	F50 000	REAPPROPRIATION	Reappropriation	
\$	F50 020	REAPPN-FCF	Portion applied to meet FCF in expired accts	Use only in FCF&FCF,C for tsfrs to exp accts
\$	F50 030	REAPPN-TSFR	Transferred to other accounts	
\$	F50 050	REAPPN INDEF	Reappropriation (indefinite)	
\$	F50 200	REAPPN SP FND	Reappropriation (special fund)	
\$	F50 250	REAPPN SP INDEF	Reappropriation (special fund, indefinite)	

**BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES) AS OF MARCH 1996**

<b>\$\$</b>	<b>ABBREVIATED</b>	<b>FULL NAME</b>	<b>COMMENTS</b>
<b>IN</b>	<b>BA/BSA</b>	<b>NAME</b>	
\$	F50 260	REAPPN TR FD DEF	Reappropriation (trust fund, definite)
\$	F50 270	REAPPN TR FD INDEF	Reappropriation (trust fund, indefinite)
\$	F50 350	REAPPN RESCINDED	Reappropriation rescinded
\$	F50 360	REAPPN RESCND-UB	Reappropriation rescinded (unob bal)
\$	F50 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc)
\$	F50 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand)
	F53 000	REAPPN ADJUSTED	Reappropriation (adjusted)
	F60 000	BUD AUTH,PERMNT	Permanent authority
\$	F60 010	APPN	Appropriation Advance appn., i.e. Ft. Drum, MC Army
\$	F60 030	OFFSETTG RCPT	Offsetting receipts Rocky Mtn Ars & Wildlife receipts
\$	F60 050	APPN INDEF	Appropriation (indefinite) Trust funds
\$	F60 200	APPN SP FND	Appropriation (special fund, definite)
\$	F60 250	APPN SP INDEF	Appropriation (special fund, indefinite) Rocky Mtn Ars&wildlife conserv.
\$	F60 260	APPN TR FD DEF	Appropriation (trust fund, definite)
\$	F60 270	APPN TR FD INDEF	Appropriation (trust fund, indefinite)
\$	F60 280	APPN UNAVAIL BAL	Appropriation (unavailable balances)
\$	F60 350	APPN RESCINDED	Appropriation rescinded
\$	F60 360	APPN RESCND-UB	Appropriation rescinded (unob bal)
\$	F60 450	PRECLUDE FM OBLIG	Portion precluded from obligation (-) Trust Fund w/benefit formula
	F60 490	APP LIQ CONAUTH	Portion applied to liquidate contract authority(
\$	F60 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc)
\$	F60 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand)
\$	F61 000	TRF TO OTH ACCT	Transferred to other accounts(-)
\$	F62 000	TRF FM OTH ACCT	Transferred from other accounts
	F63 000	APPROP (ADJ)	Appropriation (Adjusted)
\$	F65 100	ADV APPN	Advance appropriation
\$	F65 200	ADV APPN-TRNSFR	Transferred to other accounts
\$	F65 260	ADV APPN TR FD DEF	Advance appropriation (trust fund, definite)
\$	F65 270	ADV APPN TR FD INDEF	Advance appropriation (trust fund, indefinite)
	F65 900	ADV APPN-TOTAL	Total appropriation
\$	F67 100	AUTH TO BORROW	Authority to borrow
\$	F67 150	AUTH BR INDEF	Authority to borrow (indefinite) Homeowners assistance only

**BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES) AS OF MARCH 1996**

<b>\$\$</b>	<b>IN</b>	<b>BA/BSA</b>	<b>ABBREVIATED NAME</b>	<b>FULL NAME</b>	<b>COMMENTS</b>
\$		F67 350	AUTH BR RESCINDED	Authority to borrow rescinded	
\$		F67 360	AUTH BR RESCND-UB	Authority to borrow rescinded (unob bal)	
\$		F67 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc)	
\$		F67 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand)	
\$		F68 260	OFFSET COLL-BAL	Spending auth. from offsetting coll. (bal)	
\$		F68 450	OFFSET COLL-LIM	Port. not avail. (lim. on oblig.) (-)	
		F68 900	OFFSET COLL-TOTL	Spend. auth. from offsetting coll. (total)	
		F69 100	CONTRACT AUTHOR	Contract authority	
\$		F69 150	CONT AUTH INDEF	Contract authority (indefinite)	3732, stock and commissary trust
\$		F69 350	CA RESCINDED	Contract authority rescinded	
\$		F69 360	CA RESCND-UB	Contract authority rescinded (unob bal)	
\$		F69 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc)	
\$		F69 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand)	
\$		F71 010	OBLIG INCUR NET	Obligations incurred, net	
		F72 000	OBL BAL, SOY	Obligated balance, start of year	
\$		F72 105	ORDERS ON HAND, SOY	Orders on hand, SOY	
\$		F72 110	OB BAL SOY,UNPD OBS	Unpaid Obls, SOY	
		F72 199	OB BAL SOY,NET	Obligated balance, start of year (net)	
		F72 200	OBLIG BAL SOY	Obligated balance, start of year:	
\$		F72 240	OB ST:TREAS BAL	Treasury Balance	Trust funds w/invests in U.S. Securities only
		F72 250	OB ST US SEC:	U.S. Securities:	
\$		F72 260	PAR	Par	Trust funds w/invests in U.S. Securities only
\$		F72 265	UNREAL DISC	Unrealized discounts (-)	Trust funds w/invests in U.S. Securities only
\$		F72 270	UNAMRT PRM/DISC	Unamortized premium or discount (-), net	Mil Retirement&Educ Benefits Trust Funds only
\$		F72 280	INT PURCHASED	Interest Purchased	Mil Retirement&Educ Benefits Trust Funds only
		F72 299	OBLIG BAL SOY	Obligated balance, start of year	
\$		F72 310	OB BAL SOY,C/A	Obligated balance, start of year, contract auth	3732, stock and trust revolving funds only
\$		F72 410	OB BAL SOY,F/B	Obligated balance, start of year, fund balance	Homeowners,rev & mgmt,trust rev only
		F72 999	OB BAL,NET	Obligated balance, start of year	
		F73 000	OB BALTRANS,NET	Obligated balance transferred, net	
\$		F73 110	OBL BAL,TRAN(NET)	Obligated balance transferred (net)	
\$		F73 310	OB BALTRANS,C/A	Obligated balance transferred, contract auth	Stock and trust revolving funds only

**BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES) AS OF MARCH 1996**

<b>\$\$</b>	<b>ABBREVIATED</b>	<b>FULL NAME</b>	<b>COMMENTS</b>
<b>IN</b>	<b>BA/BSA NAME</b>		
\$	F73 410 OB BALTRANS,F/B	Obligated balance transferred, fund balance	Homeowners,rev & mgmt,trust rev only
	F73 999 OBL BALTRAN,NET	Obligated balance transfered, net	
	F74 000 OBL BAL,EOY	Obligated balance, end of year	
\$	F74 105 ORDERS ON HAND, EOY	Orders on hand, EOY	
\$	F74 110 OB BAL EOY,UNPD OBS	Unpaid Obs, EOY	
	F74 199 OB BAL EOY,NET	Obligated balance,end of year (net)	
	F74 200 OBLIG BAL EOY	Obligated balance, end of year:	
\$	F74 240 OB END:TREAS BAL	Treasury Balance	Trust funds w/invests in U.S. Securities only
	F74 250 OB END US SECS:	U.S. Securities:	
\$	F74 260 PAR	Par	Trust funds w/invests in U.S. Securities only
\$	F74 265 UNREAL DISC	Unrealized discounts (-)	Trust funds w/invests in U.S. Securities only
\$	F74 270 UNAMRT PRM/DISC	Unamortized premium or discount (-), net	Mil Retirement&Educ Benefits Trust Funds only
\$	F74 280 INT PURCHASED	Interest Purchased	Mil Retirement&Educ Benefits Trust Funds only
	F74 299 OBLIG BAL EOY,A	Obligated balance, end of year	
\$	F74 310 OB BAL EOY,C/A	Obligated balance, end of year, Contract Auth	3732, stock and trust revolving funds only
\$	F74 410 OB BAL EOY,F/B	Obligated balance, end of year, fund balance	Homeowners,rev & mgmt,trust rev only
	F74 999 OBL BAL,EOY	Obligated balance, end of year	
\$	F77 110 ADJ EXP ACCT,NET	Adjustments in expired accounts (net)	
\$	F77 120 ADJ EXP ACCT ORDERS	Adjustments to expired accounts orders	
\$	F78 110 ADJ,UNEXP ACCTS	Adjustments in unexpired accounts	
	F82 000 CHG IN DEF	Change in deficiency	
	F82 100 CHG IN DEF	Change in deficiency	
	F82 199 CHG IN DEF	Change in unfilled orders	
\$	F83 100 DEF EXP ACT,SOY	Deficiency in prior year expired accounts, start o	
\$	F83 150 DEF ADJ	Deficiency adjustment	
	F83 199 DEF EXP ACT,SOY	Deficiency in prior year expired accounts, start o	
	F83 999 DEF EXP ACT,SOY	Deficiency in prior year expired accounts, start o	
	F84 000 DEF EXP ACT,EOY	Deficiency in prior year expired accounts, end of	
\$	F84 100 DEF EXP ACT,EOY	Deficiency in prior year expired accounts, end of	
	F84 199 DEF EXP ACT,EOY	Deficiency in prior year expired accounts, end of	
	F84 999 DEF EXP ACT,EOY	Deficiency in prior year expired accounts, end of	
	F85 000 DEFICIENCY APPN	Deficiency appropriation	

**BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES) AS OF MARCH 1996**

\$\$	ABBREVIATED	FULL NAME	COMMENTS
IN	BA/BSA NAME	FULL NAME	COMMENTS
\$	F85 100	DEFICIENCY APPN	Deficiency appropriation
	F85 199	DEFICIENCY APPN	Deficiency appropriation
	F85 999	DEFICIENCY APPN	Deficiency appropriation
	F86 000	PORT APPL TO LIQ	Portion applied to liquidate deficiencies
\$	F86 100	PORT APPL TO LIQ	Portion applied to liquidate deficiencies
	F86 199	PORT APPL TO LIQ	Portion applied to liquidate deficiencies
	F86 999	PORT APPL TO LIQ	Portion applied to liquidate deficiencies
	F88 900	ORDERS TOTAL	Total, offsetting collections (-)
	F90 000	OUTLAYS	Outlays (net)
\$	F90 110	OUTLAYS CY PROG	Net outlays from current year programs
\$	F90 111	OUTLAYS PY PROG	Net outlays from prior year programs
	F90 119	OUTLAYS	Outlays (net)
	F90 199	OUTLAY	Outlays (net)
	F90 999	OUTLAYS	Outlays (net)
	F91 100	OUT PR PL 99-177	Outlays prior to reduction pursuant to P.L. 99-177
	F91 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc)
	F91 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand)
	F91 999	TOT OUTLAYS	Total Outlays

Include offsetting receipts on this line

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**BUDGET ACCOUNT TITLE FILE (OBJECT CLASSIFICATION NAME/CODES) AS OF MARCH 1996**

\$\$ IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
	T00 000	OBJECT CLASS	Object Classification	
	T10 000	DIRECT OBLIG	Direct obligations:	
	T11 100	PERS COMP	Personnel compensation:	
\$	T11 111	PERM POSNS	Full-time permanent	
\$	T11 131	OTH THAN PERM	Other than full-time permanent	
\$	T11 151	OTH PERS COMP	Other personnel compensation	
\$	T11 171	MIL PERS	Military personnel	
\$	T11 181	SP PER SVC PMTS	Special personal services payments	
	T11 199			
	T11 200	PER BEN	Personnel Benefits:	
\$	T11 211	PER BEN CIV	Personnel Benefits: Civilian personnel	
	T11 220	PER BEN MIL	Personnel Benefits: Military personnel	
\$	T11 221	ACC RET BEN	Accrued retirement benefits	
\$	T11 222	OTHER	Other personnel benefits	
\$	T11 301	BEN FORMER PERS	Benefits for former personnel	
\$	T12 101	TVL OF PERSONS	Travel and transportation of persons	
\$	T12 201	TRANSP/THINGS	Transportation of things	
\$	T12 311	RENT GSA	Rental payments to GSA	
\$	T12 321	RENTAL PYMNTS TO OTH	Rental payments to others	
\$	T12 331	COMM,UTIL&OTH	Communications, utilities, and miscellaneous charg	
\$	T12 401	PRINT & REPRO	Printing and reproduction	
\$	T12 511	ADVISORY/ASST SRVCS	Advisory and assistance services	
\$	T12 521	OTHER SERVICES	Other services with the private sector	Excludes advisory and assistance services
	T12 530	PURCH GDS/SVS FM FED	Purchases goods/services (inter/intra) Fed account	Excludes advisory and assistance services
\$	T12 531	GDS/SVCS FM OTH AGNS	Purchase of goods/services from other Fed agenci	
\$	T12 532	PAY-FORGN NATL	Payments to foreign national indirect hire perso	
\$	T12 533	BUY FR REVOLVING FDS	Purchases from revolving funds	
\$	T12 541	O&M OF FACILITIES	Contract O&M of facilites including GOCOS	Excludes alterations and construction
\$	T12 551	R&D CONTRACTS	Research & Development Contracts	Excludes advisory and assistance services
\$	T12 561	MEDICAL CARE	Payments to contractors for medical care incl CHAM	Excludes advisory and assistance services
\$	T12 571	O&M OF EQUIPMENT	Contract O&M of equip. including ADP hard/software	Excludes advisory and assistance services
\$	T12 581	SUBSISTENCE OF PERS	Contract for subsistence and support of persons	Excludes advisory and assistance services
\$	T12 601	SUPS & MATLS	Supplies and materials	

**BUDGET ACCOUNT TITLE FILE (OBJECT CLASSIFICATION NAME/CODES) AS OF MARCH 1996**

<b>\$\$</b>	<b>ABBREVIATED</b>	<b>FULL NAME</b>	<b>COMMENTS</b>
<b>IN BA/BSA</b>	<b>NAME</b>		
	T13 000 ACQ,CAP ASSETS	Acquisition of capital assets	
\$	T13 101 EQUIPMENT	Equipment	
\$	T13 201 LAND & STRUCTS	Land and structures	
\$	T13 301 INVESTS & LOANS	Investments and loans	
\$	T14 101 GRANTS-SUBS-ETC	Grants, subsidies, and contributions	
\$	T14 201 INS CLAIMS-ETC	Insurance claims and indemnities	
\$	T14 301 INTEREST & DIVS	Interest and dividends	
\$	T14 401 REFUNDS	Refunds	
\$	T19 001 BELOW THRESHOLD	Below Reporting Threshold	
\$	T19 101 UNVOUCHERED	Unvouchered	
\$	T19 201 UNDISTRIBUTED	Undistributed	
\$	T19 301 LIMIT ON EXPENSES	Annual Limit on admin. or nonadmin. expenses	Revolving and Trust funds
	T19 900		
	T19 991 TOTAL OBLIG	Total obligations	
	T20 000 REIMB OBLIG	Reimbursable obligations:	
	T21 100 PERS COMP	Personnel Compensation:	
\$	T21 111 PERM POSNS	Full-time permanent	
\$	T21 131 OTH THAN PERM	Other than full-time permanent	
\$	T21 151 OTH PERS COMP	Other personnel compensation	
\$	T21 171 MIL PERS	Military personnel	
\$	T21 181 SP PER SVC PMTS	Special personal services payments	
	T21 199		
	T21 200 PER BEN	Personnel Benefits:	
\$	T21 211 PER BEN CIV	Personnel Benefits: Civilian Personnel	
	T21 220 PER BEN MIL	Personnel Benefits: Military Personnel	
\$	T21 221 Acc Ret Bene	Accrued retirement benefits	
\$	T21 222 Other	Other personnel benefits	
\$	T21 301 BEN FORMER PERS	Benefits for former personnel	
\$	T22 101 TVL OF PERSONS	Travel and transportation of persons	
\$	T22 201 TRANSP/THINGS	Transportation of things	
\$	T22 311 RENT GSA	Rental payments to GSA	
\$	T22 321 RENTAL PYMNTS TO OTH	Rental payments to others	
\$	T22 331 COMM,UTIL&OTH	Communications, utilities, and miscellaneous charg	

**BUDGET ACCOUNT TITLE FILE (OBJECT CLASSIFICATION NAME/CODES) AS OF MARCH 1996**

\$\$ IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
\$	T22 401	PRINT & REPRO	Printing and reproduction	
\$	T22 511	ADVISORY/ASST SRVCS	Advisory and assistance services	
\$	T22 521	OTHER SERVICES	Other services with the private sector	Excludes advisory and assistance services
	T22 530	PURCH GDS/SVS FM FED	Purchases goods/services (inter/intra) Fed account	Excludes advisory and assistance services
\$	T22 531	GDS/SVCS FM OTH AGNS	Purchase of goods/services from other Fed agenci	
\$	T22 532	PAY-FORGN NATL	Payments to foreign national indirect hire perso	
\$	T22 533	BUY FR REVOLVING FDS	Purchases from revolving funds	
\$	T22 541	O&M OF FACILITIES	Contract O&M of facilities including GOCOS	Excludes alterations and construction
\$	T22 551	R&D CONTRACTS	Research & Development Contracts	Excludes advisory and assistance services
\$	T22 561	MEDICAL CARE	Payments to contractors for medical care incl CHAM	Excludes advisory and assistance services
\$	T22 571	O&M OF EQUIPMENT	Contract O&M of equip. including ADP hard/software	Excludes advisory and assistance services
\$	T22 581	SUBSISTENCE OF PERS	Contract for subsistence and support of persons	Excludes advisory and assistance services
\$	T22 601	SUPS & MATLS	Supplies and materials	
	T23 000	ACQ,CAP ASSETS	Acquisition of capital assets	
\$	T23 101	EQUIPMENT	Equipment	
\$	T23 201	LAND & STRUCTS	Land and structures	
\$	T23 301	INVESTS & LOANS	Investments and loans	
\$	T24 101	GRANTS-SUBS-ETC	Grants, subsidies, and contributions	
\$	T24 201	INS CLAIMS-ETC	Insurance claims and indemnities	
\$	T24 301	INTEREST & DIVS	Interest and dividends	
\$	T24 401	REFUNDS	Refunds	
\$	T29 001	BELOW THRESHOLD	Below reporting threshold	
\$	T29 101	UNVOUCHERED	Unvouchered	
\$	T29 201	UNDISTRIBUTED	Undistributed	
\$	T29 301	LIMIT ON EXPENSES	Annual limit on admin. or nonadmin. expenses	Revolving and trust funds
	T29 900			
	T29 991	TOTAL OBLIG	Total obligations	
	T30 000	ALLOCATION	Allocation Accounts	
	T31 100	PERS COMP	Personnel compensation:	
\$	T31 111	PERM POSNS	Full-time permanent	
\$	T31 131	OTH THAN PERM	Other than full-time permanent	
\$	T31 151	OTH PERS COMP	Other personnel compensation	
\$	T31 181	SP PER SVC PMTS	Special personal services payments	

**BUDGET ACCOUNT TITLE FILE (OBJECT CLASSIFICATION NAME/CODES) AS OF MARCH 1996**

<b>\$\$</b>	<b>ABBREVIATED</b>	<b>FULL NAME</b>	<b>COMMENTS</b>
<b>IN BA/BSA</b>	<b>NAME</b>		
	T31 199		
	T31 200		
\$	T31 211 PER BEN CIV	Personnel benefits: Civilian personnel	
\$	T31 301 BEN FORMER PERS	Benefits for former personnel	
\$	T32 101 TVL OF PERSONS	Travel and transportation of persons	
\$	T32 201 TRANSP/THINGS	Transportation of things	
\$	T32 311 RENT GSA	Rental payments to GSA	
\$	T32 321 RENTAL PYMNTS TO OTH	Rental payments to others	
\$	T32 331 COMM,UTIL&OTH	Communications, utilities, and miscellaneous charg	
\$	T32 401 PRINT & REPRO	Printing and reproduction	
\$	T32 511 ADVISORY/ASST SRVCS	Advisory and assistance services	
\$	T32 521 OTHER SERVICES	Other services with the private sector	Excludes advisory and assistance services
	T32 530 PURCH GDS/SVS FM FED	Purchases goods/services (inter/intra) Fed account	Excludes advisory and assistance services
\$	T32 531 GDS/SVCS FM OTH AGNS	Purchase of goods/services from other Fed agenci	
\$	T32 532 PAY-FORGN NATL	Payments to foreign national indirect hire person	
\$	T32 533 BUY FR REVOLVING FDS	Purchases from revolving funds	
\$	T32 541 O&M OF FACILITIES	Contract O&M of facilities including GOCOS	Excludes alterations and construction
\$	T32 551 R&D CONTRACTS	Research & Development Contracts	Excludes advisory and assistance services
\$	T32 601 SUPS & MATLS	Supplies and materials	
\$	T33 101 EQUIPMENT	Equipment	
\$	T33 201 LAND & STRUCTS	Land and structures	
\$	T33 301 INVESTS & LOANS	Investments and loans	
\$	T34 101 GRANTS-SUBS-ETC	Grants, subsidies, and contributions	
\$	T34 201 INS CLAIMS-ETC	Insurance claims and indemnities	
\$	T34 301 INTEREST & DIVS	Interest and dividends	
\$	T34 401 REFUNDS	Refunds	
\$	T39 001 BELOW THRESHOLD	Below reporting threshold	
\$	T39 101 UNVOUCHERED	Unvouchered	
\$	T39 201 UNDISTRIBUTED	Undistributed	
\$	T39 301 LIMIT ON EXPENSES	Annual limit on admin. or nonadmin. expenses	Revolving and trust funds
	T39 399		
	T39 900		
	T39 991 TOTAL OBLIG	Total obligations	

**BUDGET ACCOUNT TITLE FILE (OBJECT CLASSIFICATION NAME/CODES) AS OF MARCH 1996**

<b>\$\$</b>	<b>ABBREVIATED</b>	<b>FULL NAME</b>	<b>COMMENTS</b>
<b>IN BA/BSA</b>	<b>NAME</b>		
	T40 000	OFFSETTING RCPT	Offsetting receipts
\$	T49 701	OFFSETTING RCPTS	Offsetting receipts
	T49 991	TOT OBLIGATION	Total obligations
	T50 000	DISTRIBUTED	Obligations are distributed as follows:
\$	T50 011	ARMY	Defense-Military:Army
\$	T50 021	NAVY	Defense-Military:Navy
\$	T50 031	AIR FORCE	Defense-Military:Air Force
\$	T50 041	DEFENSE-WIDE	Defense-Military:Defense-Wide
\$	T51 021	DEPT OF TRANS	Department of Transportation
\$	T51 031	USIA	United States Information Agency
\$	T51 041	RSVD(SEE P/B)	Department of (specify agency)
\$	T51 051	RSVD(SEE P/B)	Department of (specify agency)
\$	T51 061	RSVD(SEE P/B)	Department of (specify agency)
\$	T51 071	RSVD(SEE P/B)	Department of (specify agency)
\$	T51 081	RSVD(SEE P/B)	Department of (specify agency)
\$	T51 091	RSVD(SEE P/B)	Department of (specify agency)
	T99 951		Adjustments below report threshold

## 0106 UNIFORM BUDGET AND FISCAL ACCOUNTING CLASSIFICATIONS

## 010601 General

A. This Section establishes the functional title classifications and subdivisions thereof by which appropriation and fund accounts of the Department of Defense are required to be arranged, grouped, or classified in budgetary and fiscal presentations. These classifications are designed to permit consolidation of budget and fiscal data for the several components of the Department of Defense into over-all Departmental summaries. This Section also delineates the Defense-Wide/Defense Agencies related account structures.

B. These instructions cover all appropriation and fund accounts for military functions of the Department of Defense.

## 010602 Functional Titles and Subdivisions

The following functional titles and subdivisions thereof are prescribed for use in appropriate budgetary and fiscal presentations:

## Military Personnel

- Active Forces
- Reserve Forces

## Operation and Maintenance

- Operating Forces
- Mobilization
- Training and Recruiting
- Administration and Service-Wide Activities

## Procurement

- Aircraft
- Missiles
- Weapons and Tracked Combat Vehicles
- Procurement of Ammunition
- Other Procurement
- Chemical Agents Munitions Destruction
- Weapons
- Shipbuilding & Conversion
- Procurement, Marine Corps
- Procurement, Defense-Wide
- National Guard & Reserve Equipment

## Research, Development, Test, and Evaluation

- Basic Research
- *Applied Research*
- Advanced Technology Development
- Demonstration/Validation
- Engineering and Manufacturing Development
- *RDT&E* Management Support
- Operational System Development

## Military Construction

## Family Housing

## Special Foreign Currency Program

## Revolving and Management Funds

## Defense-Wide Contingencies

## Offsetting Receipts

## Trust Funds

## Interfund Transactions

## 010603 Definitions of Functional Titles and Subdivisions

This Section provides definitions of functional titles and subdivisions thereof by enumerating the appropriations, budget activities, programs and projects which are classified thereunder. These definitions are provided on the following pages.

## FUNCTIONAL TITLE AND SUBDIVISION DEFINITIONS

FUNCTIONAL TITLE - MILITARY PERSONNEL

1. The functional title "Military Personnel" for military functions is defined as comprising the appropriations listed below. Since each appropriation, in its entirety, is classified within a single first level subdivision of the functional title, the appropriations are grouped by the subdivisions.

Active Forces

21\_2010 Military Personnel, Army  
 17\_1453 Military Personnel, Navy  
 17\_1105 Military Personnel, Marine Corps  
 57\_3500 Military Personnel, Air Force

Reserve Forces

21\_2070 Reserve Personnel, Army  
 17\_1405 Reserve Personnel, Navy  
 17\_1108 Reserve Personnel, Marine Corps  
 57\_3700 Reserve Personnel, Air Force  
 21\_2060 National Guard Personnel, Army  
 57\_3850 National Guard Personnel, Air Force

2. Lower level subdivisions susceptible to consolidation are available under the uniform budget and accounting structure prescribed for these appropriations in Chapter 2.

FUNCTIONAL TITLE - OPERATION AND MAINTENANCE

1. The functional title "Operation and Maintenance" for military functions is defined as comprising the appropriations listed below:

21\_2020 Operation and Maintenance, Army  
 17\_1804 Operation and Maintenance, Navy  
 17\_1106 Operation and Maintenance, Marine Corps  
 57\_3400 Operation and Maintenance, Air Force  
 97\_0100 Operation and Maintenance, Defense-Wide  
 97/\_0107 Office of the Inspector General  
 21\_2080 Operation and Maintenance, Army Reserve  
 17\_1806 Operation and Maintenance, Navy Reserve  
 17\_1107 Operation and Maintenance, Marine Corps Reserve  
 57\_3740 Operation and Maintenance, Air Force Reserve  
 21\_2065 Operation and Maintenance, Army National Guard  
 57\_3840 Operation and Maintenance, Air National Guard  
 21\_1705 National Board for the Promotion of Rifle Practice, Army  
 97\_0104 *U.S. Court of Appeals for the Armed Forces*  
 97\_0105 Drug Interdiction, Defense  
 97\_0106 Goodwill Games  
 97/\_0116 Summer Olympics  
 97/\_0130 Defense Health Program  
 97/\_0131 Real Property Maintenance, Defense  
 97/\_0132 Disaster Relief  
 97\_0133 Payment to Coast Guard

**FUNCTIONAL TITLE AND SUBDIVISION DEFINITIONS**  
**FUNCTIONAL TITLE - OPERATION AND MAINTENANCE (CONTINUED)**

97_0134	Former Soviet Union Threat Reduction
97X0801	Foreign Currency Fluctuations, Defense
17X0810	<i>Environmental Restoration Fund, Navy</i>
21X0810	<i>Environmental Restoration Fund, Army</i>
57X0810	<i>Environmental Restoration Fund, Air Force</i>
97X0810	Environmental Restoration Fund, Defense
97/_0819	<i>Overseas Humanitarian, Disaster and Civil Aid</i>
97_0827	World University Games
97/_0828	Defense Reinvestment for Economic Growth
97_0829	World Cup USA 1994
97_0832	<i>1995 Special Olympics World Games</i>
21X5098	Restoration of the Rocky Mountain Arsenal
97X5187	Defense Cooperation Account
97X5188	Disposal of DoD Real Property
97X5189	Lease of DoD Real Property
97X5193	Overseas Military Facility Investment Recovery
21X5194	DoD 50th Anniversary of WW II Commemoration
21X5286	National Science Center, Army
17X5185	Kaho' Olowe Island Conveyance Remed Env Rest Fd
97X5195	Transfer/Disposal Commissary Fac Fd.
97X5441	<i>Burdensharing and Other Cooperative Activities, Defense</i>

**FUNCTIONAL TITLE - PROCUREMENT**

1. The functional title "Procurement" for military functions is defined as comprising the following appropriations:

21/_2031	Aircraft Procurement, Army -Aircraft -Modification of Aircraft -Spares and Repair Parts -Support Equipment and Facilities
21/_2032	Missile Procurement, Army -Other Missiles -Modification of Missiles -Spares and Repair Parts -Support Equipment and Facilities
21/_2033	Procurement of Weapons and Tracked Combat Vehicles, Army -Tracked Combat Vehicles -Weapons and Other Combat Vehicles - <i>Spares and Repair Parts</i>
21/_2034	Procurement of Ammunition, Army -Ammunition -Ammunition Production Base Support

## FUNCTIONAL TITLE AND SUBDIVISION DEFINITIONS

- 21/\_/2035 Other Procurement, Army  
-Tactical and Support Vehicles  
-Communications and Electronics Equipment  
-Other Support Equipment  
*-Spares and Repair Parts*
- 17/\_/1506 Aircraft Procurement, Navy  
-Combat Aircraft  
-Trainer Aircraft  
-Other Aircraft  
-Modification of Aircraft  
-Aircraft Spares and Repair Parts  
-Aircraft Support Equipment and Facilities
- 17/\_/1507 Weapons Procurement, Navy  
-Ballistic Missiles  
-Other Missiles  
-Torpedoes and Related Equipment  
-Other Weapons  
-Other Ordnance  
-Spares and Repair Parts
- 17/\_/1508 *Procurement of Ammunition, Navy and Marine Corps*  
*-Ammunition, Navy*  
*-Ammunition, Marine Corps*
- 17/\_/1611 Shipbuilding and Conversion, Navy  
-Other Warships  
-Amphibious Ships  
-Auxiliaries, Craft and Prior-Year Program Costs
- 17/\_/1810 Other Procurement, Navy  
-Ships Support Equipment  
-Communications and Electronics Equipment  
-Aviation Support Equipment  
-Ordnance Support Equipment  
-Civil Engineering Support Equipment  
-Supply Support Equipment  
-Personnel and Command Support Equipment  
-Spares and Repair Parts
- 17/\_/0380 Coastal Defense Augmentation
- 17/\_/1109 Procurement, Marine Corps  
-Ammunition  
-Weapons and Combat Vehicles  
-Guided Missiles and Equipment  
-Communications and Electronics Equipment  
-Support Vehicles

## FUNCTIONAL TITLE AND SUBDIVISION DEFINITIONS

	-Engineer and Other Equipment -Spares and Repair Parts
57_/_3010	Aircraft Procurement, Air Force -Combat Aircraft -Airlift Aircraft -Trainer Aircraft -Other Aircraft -Modification of In-Service Aircraft -Aircraft Spares and Repair Parts -Aircraft Support Equipment and Facilities
57_/_3011	<i>Procurement of Ammunition, Air Force</i> <i>-Ammunition, Air Force</i>
57_/_3020	<i>Missile Procurement, Air Force</i> -Ballistic Missiles -Other Missiles -Modification of In-Service Missiles -Spares and Repair Parts -Other Support -Munitions and Munitions-Related Equipment
57_/_3080	Other Procurement, Air Force -Vehicular Equipment -Electronics and Telecommunications Equipment Other Base Maintenance and Support Equipment <i>-Spares and Repair Parts</i>
97_/_0300	Procurement, Defense-Wide Major Equipment -Special Operations Command <i>-Chemical/Biological Defense</i>
97_/_0350	National Guard and Reserve Equipment -Reserve Equipment -National Guard Equipment
97_/_0360	Defense Production Act Purchases
97_/_0390	Chemical Agents and Munitions Destruction, Defense Chemical Agents & Munitions Destruction, RDT&E Chemical Agents & Munitions Destruction, Proc Chemical Agents & Munitions Destruction, O&M
97X0117	<i>Defense Modernization Account</i>

**FUNCTIONAL TITLE - RESEARCH, DEVELOPMENT, TEST, AND EVALUATION**

The functional title "Research, Development, Test, and Evaluation" for military functions is defined as comprising the following appropriations and budget activities:

21/_/2040	Research, Development, Test, and Evaluation, Army
17/_/1319	Research, Development, Test, and Evaluation, Navy
57/_/3600	Research, Development, Test, and Evaluation, Air Force
97/_/0400	Research, Development, Test, and Evaluation, Defense-Wide
97/_/0450	Developmental Test and Evaluation, Defense
97/_/0460	Operational Test and Evaluation, Defense

**Budget Activity**

Basic Research

*Applied Research*

Advanced Technology Development

Demonstration/ Validation

Engineering and Manufacturing Development

*RDT&E Management Support*

Operational System Development

**FUNCTIONAL TITLE - MILITARY CONSTRUCTION**

1. The functional title "Military Construction" for military functions is defined as comprising the appropriations listed below. Since each appropriation, in its entirety, is classified within a single first level subdivision of the functional title, the appropriations are grouped by the subdivisions.

**Active Forces**

21/_/2050	Military Construction, Army
17/_/1205	Military Construction, Navy
57/_/3300	Military Construction, Air Force
97/_/0500	Military Construction, Defense-Wide
97/_/0103	Base Realignment and Closure Account I
97X0510	Base Realignment and Closure Account, <i>Army, Navy, Air Force, and Defense</i>
97X0803	Foreign Currency Fluctuations, Construction, Defense
97X0804	North Atlantic Treaty Organization <i>Security Investment Program</i>

**Reserve Forces**

21/_/2085	Military Construction, Army National Guard
57/_/3830	Military Construction, Air National Guard
21/_/2086	Military Construction, Army Reserve
17/_/1235	Military Construction, Naval Reserve
57/_/3730	Military Construction, Air Force Reserve

2. Lower level subdivisions susceptible to consolidation are available under the uniform accounting classifications prescribed for these appropriations in Chapter 6, Section 0602, and Chapter 7, Section 0702.

## FUNCTIONAL TITLE AND SUBDIVISION DEFINITIONS

FUNCTIONAL TITLE - FAMILY HOUSING

The functional title "Family Housing" for military functions is defined as comprising the appropriations listed below:

97X0834	<i>DoD Family Housing Improvement Fund</i>
21_/_7020	Family Housing, Construction, Army
21_7025	Family Housing, Operations and Debt, Army
17_/_7030	Family Housing, Construction, Navy
17_7035	Family Housing, Operations and Debt, Navy
57_/_7040	Family Housing, Construction, Air Force
57_7045	Family Housing, Operations and Debt, Air Force
97_/_7060	Family Housing, Construction, Defense-Wide
97_7065	Family Housing, Operations and Debt, Defense-Wide
97X4090	Homeowners' Assistance Fund, Defense
97X4166	<i>DoD Family Housing Improvement Fund, Direct Loan Financing Account</i>
97X4167	<i>DoD Family Housing Improvement Fund, Guaranteed Loan Financing Account</i>

FUNCTIONAL TITLE - SPECIAL FOREIGN CURRENCY PROGRAM

The functional title "Special Foreign Currency Program" for military functions is defined as comprising the appropriation listed below:

97_/_0800	Special Foreign Currency Program
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FUNCTIONAL TITLE - REVOLVING AND MANAGEMENT FUNDS

The functional title "Revolving and Management Funds" for military functions is defined as comprising the accounts listed below. Since each account, in its entirety, is classified within a single first level subdivision of the functional title, the accounts are grouped by the subdivisions.

Public Enterprise Funds

97X4555	National Defense Stockpile Transaction Fund
97X4093	William Langer Jewel Bearing Plant Fund
97X4950	Pentagon Reservation Maintenance Fund
17X4557	National Defense Sealift Fund

Intragovernmental Funds

97X4930	Defense Business Operations Fund
97_3910	ADP Equipment Management Fund
97X4965	Emergency Response Fund, Defense
17X3980	Navy Management Fund
21X4528	Army Conventional Ammunition Working Capital Fund
97X4931	<i>Buildings Maintenance Fund</i>

**FUNCTIONAL TITLE AND SUBDIVISION DEFINITIONS**  
**FUNCTIONAL TITLE - DEFENSE-WIDE CONTINGENCIES**

The functional title “Defense-Wide Contingencies” for military functions is defined as comprising the accounts listed below:

97 9912	Other Legislation (including Management Improvements)
97 9918	<i>General Transfer Authority Outlay Allowance</i>
97 9925	<i>DoD-wide Savings Proposals</i>

**FUNCTIONAL TITLE - OFFSETTING RECEIPTS**

The functional title “Offsetting Receipts” for military functions is defined as comprising the accounts listed below:

21 0001	Offsetting Receipts, Army
17 0002	Offsetting Receipts, Navy
57 0003	Offsetting Receipts, Air Force
97 0004	Offsetting Receipts, Defense Agencies
21 0021	Rocky Mountain Arsenal Offsetting Receipts
97 0024	Defense Cooperation Receipts
97 0025	Interest on Defense Cooperation Receipts
97 0041	<i>Contributions for Burdensharing and Other Cooperative Activities, Defense</i>
17 0085	Offsetting Receipts, Kaho’ Olawe Island Fund
21 0086	National Science Center Receipts, Army
97 0088	Offsetting Receipts, Disposal of DoD Real Property
97 0089	Offsetting Receipts, Lease of DoD Real Property
97 0093	Offsetting Receipts, DoD Overseas Military Facility Investment Recovery
21 0094	Offsetting Receipts, WWII Anniversary, Army
97 0095	Proceeds from Transfer/Disposal Commissary Facilities

NOTE: Offsetting receipt accounts 002x, 004x, 008x and 009x listed above are for Special Fund accounts. The account numbering for these Special Fund receipt accounts are bogus and are unique to the Budget Review System *because the database will not accept a Treasury code with a decimal suffix.*

**FUNCTIONAL TITLE - TRUST FUNDS**

The functional title “Trust Funds” for military functions is defined as comprising the accounts listed below:

21X8063	Ainsworth Library (Trust)
97X8335	Voluntary Separation Incentive Fund
21X8927	Army General Gift Fund
17X8733	USN Academy General Gift Fund
17X8730	USN Academy Museum Fund
17X8716	Navy General Gift Fund
17X8723	Ships Stores Profit, Navy
17X8008	Office of Naval Records and History Fund
57X8928	Air Force General Gift Fund
17X8423	Midshipmen’s Store, USN Academy (Trust Revolving)
57X8418	Air Force Cadet Fund (Trust Revolving)
97X8361	<i>Reserve Mobilization Income Insurance Fund</i>

**FUNCTIONAL TITLE AND SUBDIVISION DEFINITIONS**

97X8164	Surcharge Collections, Sales of Commissary Stores, Defense (Trust Revolving)
97X8165	Foreign National Employees Separation Pay, Defense
97X8168	National Security Education Trust Fund, Defense
21X8064	Fisher Houses Trust Fund, Army
21X8174	National Science Center Gift Fund, Army

**FUNCTIONAL TITLE - INTERFUND TRANSACTIONS**

The functional title "Interfund Transactions" for military functions is defined as comprising the accounts listed below:

17 9082	Interfund Transactions, Navy
97 9086	Interfund Transactions, Defense
97 9088	Interfund Transactions, For Nat Empl Sep Pay
97 9089	Interfund Transactions, Vol Sep Incentive

NOTE: Interfund Transaction receipt accounts listed above are for Trust Fund accounts. The account numbering for these Interfund Transactions are bogus and are unique to the Budget Review System *because the database will not accept a Treasury code with a decimal suffix.*

The accounts listed below are delineated between Defense-Wide coverage and Defense Agencies related accounts:

**Defense-wide**

*U. S. Court of Appeals for the Armed Forces*  
 Foreign Currency Fluctuations, Defense  
 Summer Olympics  
 Environmental Restoration, Defense  
 Goodwill Games  
 World University Games  
 Defense Health Program  
 Disaster Relief  
 Emergency Expenses  
*Overseas Humanitarian, Disaster and Civil Aid*  
 Drug Interdiction, Defense  
 Defense Health Program  
 Defense Cooperation Account  
 Real Property Maintenance, Defense  
 Defense Reinvestment for Economic Growth  
 Former Soviet Union Threat Reduction  
 Disposal and Lease of DoD Real Property  
 DoD Overseas Military Facility Investment Recovery Account  
*Burdensharing and Other Cooperative Activities, Defense*  
 Defense Production Act Purchases  
 National Guard and Reserve Equipment, Defense  
*Defense Modernization Account*  
 Chemical Agents and Munitions Destruction, Defense

Special Foreign Currency Program  
Base Realignment and Closure Accounts  
Foreign Currency Fluctuations, Construction, Defense  
*NATO Security Investment Program*  
*DoD Family Housing Improvement Fund*  
Homeowners Assistance Fund, Defense  
National Defense Stockpile Transaction Fund  
William Lager Jewel Bearing Plant Revolving Fund  
Pentagon Reservation Maintenance Fund  
Emergency Response Fund, Defense  
*Buildings Maintenance Fund, Defense*  
ADP Equipment Management Fund, Defense  
Defense Business Operations Fund  
Foreign National Separation Pay Trust Fund  
National Security Education Trust Fund  
Surcharge Collections, Sales of Commissary Stores, Defense  
Interfund Transactions, Defense  
Voluntary Separation Incentive Fund  
*Reserve Mobilization Income Insurance Fund*

**Defense Agencies/Defense-Wide Related**

Operation and Maintenance  
Office of the Inspector General  
Procurement  
Research, Development, Test, and Evaluation  
Developmental Test and Evaluation, Defense  
Operational Test and Evaluation, Defense  
Military Construction  
Family Housing  
Offsetting Receipts, Defense

0107 GENERAL GUIDANCE SUBMISSION  
FORMATS

010701 Purpose

The formats provided on the following pages reflect guidance presented in previous sections of this chapter. Unless modified in a submission budget call, these formats should be adhered to.

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(Name of Component)  
**SUMMARY OF FY 19BY BUDGET ESTIMATES**

Appropriation Account Title	Direct Budget Plan (TOA)				Budget Authority				Outlays			
<i>BRS Account Title</i>	FY 19PY <u>Actual</u>	FY 19CY <u>Estimate</u>	FY 19BY1 <u>Estimate</u>	FY 19BY2 <u>Estimate</u>	FY 19PY <u>Actual</u>	FY 19CY <u>Estimate</u>	FY 19BY1 <u>Estimate</u>	FY 19BY2 <u>Estimate</u>	FY 19PY <u>Actual</u>	FY 19CY <u>Estimate</u>	FY 19BY1 <u>Estimate</u>	FY 19BY2 <u>Estimate</u>
Mil Per, (Component)	<u>INSTRUCTIONS</u>											
.												
O&M, (Component)	<p><i>This exhibit will display all accounts (MilPers, O&amp;M, Procurement, RDT&amp;E, Military Construction, Family Housing, Revolving/Management Funds, Trust Funds, Offsetting Receipts and Interfund Transactions) included in the Service/Defense Agency Budget Estimates Submission.. Dollar amounts in FY 19PY will represent the best estimate available since the submission is required prior to the close of the fiscal year. FY 19CY will be consistent will enacted appropriation bills. Initial budget submission estimates for FY 19BY1 and FY 19BY2 and the outyears will be consistent with Service/Defense Agency funding totals as set forth in the Defense Planning Guidance (DPG) and Fiscal Guidance and as modified by Program Decision Memoranda (PDMs).</i></p>											
.												
Procurement, (Component)												
.												
RDT&E, (Component)												
.												
MilCon, (Component)	<p>Stub entries, by appropriation account title and revolving fund account title, will be listed individually in the same sequence as shown in the FY 19CY Budget Document.</p>											
.												
Fam Hsg, (Component)	<p>All amounts will be shown in rounded thousands of dollars. Do not use decimals. The "Budget Plan (TOA)," the "Budget Authority" and the "Outlay" amounts for FY 19PY thru 19BY2 will agree with those shown in exhibits PB-2 and PB-2A. Trust Funds and applicable receipts need not be listed individually, but the totals shown will be supported by exhibit PB-2 to be transmitted to Office of the Under Secretary of Defense ( Comptroller) at the same time that Exhibit PB-1 is submitted.</p>											
.												
Revolving Fd, (Component)												
.												
Trust Funds, (Component)												
.												
Offset Receipts, (Component)												
.												
Total, (Component)												

**Exhibit PB-1 Summary of FY 19BY Budget Estimates**

Military Personnel, Army  
Program and Financing (in Thousands of dollars)

15 Sep 19PY

Identification code 21-2010-0-1-051	19PY actual	19CY est.	19BY1 est.	19BY2 est
Program by activities:				
Direct program:				
00.0101 Pay and allowances of officers	6,837,887	6,413,543	5,732,136	4,553,087
00.0201 Pay and allowances of enlisted	16,516,867	14,309,001	13,336,974	13,689,336
00.0301 Pay and allowances of cadets	36,299	36,356	36,729	37,874
00.0401 Subsistence of enlisted personnel	857,109	778,285	751,384	766,326
00.0501 Permanent change of station travel	1374,171	1248,467	1,145,303	1,123,222
00.0601 Other military personnel costs	<u>304,075</u>	<u>450,005</u>	<u>204,074</u>	<u>183,155</u>
00.9101 Total direct program	25,926,408	23,235,657	21,206,600	20,353,000
01.0101 Reimbursable program	<u>146,800</u>	<u>165,900</u>	<u>249,800</u>	<u>217,400</u>
10.0001 Total obligations	26,073,208	23,401,557	21,456,400	20,570,400
Financing:				
Offsetting collections from				
11.0001 Federal funds(-)	-101,942	-99,635	-193,892	-158,247
13.0001 Trust funds(-)	-32,626	-31,007	-41,608	-44,027
14.0001 Non-Federal sources(-)	-12,232	-35,258	-14,300	-15,126
25.0001 Unobligated balance expiring	<u>29</u>	<u>          </u>	<u>          </u>	<u>          </u>
39.0001 Budget authority (net)	25,926,437	23,235,657	21,206,600	20,353,000
Budget authority:				
40.0001 Appropriation	24,176,100	23,238,457	21,206,600	20,353,000
41.0001 Transferred to other accounts (-)	<u>          </u>	<u>-2,800</u>	<u>          </u>	<u>          </u>
42.0001 Transferred from other accounts	<u>1,750,337</u>	<u>          </u>	<u>          </u>	<u>          </u>
43.0001 Appropriation (adjusted)	25,926,437	23,235,657	21,206,600	20,353,000
Relation of obligations to outlays:				
71.0001 Obligations incurred (net)	25,926,408	23,235,657	21,206,600	20,353,000
72.4001 Obligated balance, start of year (net)	1,712,782	1,485,769	1,555,952	1,498,942
74.4001 Obligated balance, end of year (net)	-1,485,769	-1,555,952	-1,498,942	-1,497,822
77.0001 Adjustments in expired accounts (net)	<u>-16,290</u>	<u>          </u>	<u>          </u>	<u>          </u>
90.0001 Outlays (net)	26,137,131	23,165,474	21,263,610	20,354,120

**Sample**  
**Exhibit PB-2 Program and Financing/Object Class**  
(Page 1 of 2)

Military Personnel, Army  
Object Classification (in Thousands of dollars)

15 Sep 19PY

Identification code 21-2010-0-1-051	19PY actual	19CY est.	19BY1 est.	19BY2 est.
Direct obligations:				
Personnel compensation:				
111.701 Military personnel	<u>16,679,261</u>	<u>15,610,800</u>	<u>14,155,602</u>	<u>13,304,614</u>
111.901 Total personnel compensation	<u>16,679,261</u>	<u>15,610,800</u>	<u>14,155,602</u>	<u>13,304,614</u>
Personnel Benefits Military personnel				
112.201 Accrued retirement benefits	5,265,578	4,080,179	3,817,961	3,514,866
112.202 Other personnel benefits	2,475,056	2,186,517	1,949,146	2,232,601
113.001 Benefits for former personnel	158,029	158,251	153,323	149,893
121.001 Travel and transportation of persons	392,341	341,348	287,743	290,063
122.001 Transportation of things	859,261	747,436	732,697	744,708
125.201 Other services with the private sector	30,442	26,594	24,208	22,940
126.001 Supplies and materials	62,470	80,830	83,243	90,767
142.001 Insurance claims and indemnities	<u>3,970</u>	<u>3,702</u>	<u>2,677</u>	<u>2,548</u>
199.001 Total Direct obligations	<u>25,926,408</u>	<u>23,235,657</u>	<u>21,206,600</u>	<u>20,353,000</u>
Reimbursable obligations:				
Personnel Compensation:				
211.701 Military personnel	<u>95,672</u>	<u>104,777</u>	<u>158,769</u>	<u>148,213</u>
211.901 Total personnel compensation	<u>95,672</u>	<u>104,777</u>	<u>158,769</u>	<u>148,213</u>
Personnel Benefits Military Personnel				
212.201 Accrued retirement benefits	39,399	50,889	73,658	50,577
212.202 Other personnel benefits	7,831	6,834	10,873	12,110
221.001 Travel and transportation of persons	1,720	1,500	2,700	2,700
222.001 Transportation of things	1,720	1,500	3,000	3,000
225.201 Other services with the private sector	172	150	300	300
226.001 Supplies and materials	<u>286</u>	<u>250</u>	<u>500</u>	<u>500</u>
299.001 Total Reimbursable obligations	<u>146,800</u>	<u>165,900</u>	<u>249,800</u>	<u>217,400</u>
999.901 Total obligations	<u>26,073,208</u>	<u>23,401,557</u>	<u>21,456,400</u>	<u>20,570,400</u>

**Sample**  
**Exhibit PB-2 Program and Financing/Object Class**  
(Page 2 of 2)

Procurement of Ammunition, Army  
 Program and Financing (in Thousands of dollars)

15 Sep 19PY

Identification code 21-2034-0-1-051	Budget Plan (amounts for PROCUREMENT actions programmed)			
	19PY actual	19CY est.	19BY1 est.	19BY2 est.
Program by activities:				
Direct program:				
00.0101 Ammunition	1,179,936	705,774	527,218	928,147
00.0201 Ammunition production base support	<u>204,823</u>	<u>388,486</u>	<u>207,209</u>	<u>228,015</u>
00.9101 Total direct program	1,384,759	1,094,260	734,427	1,156,162
01.0101 Reimbursable program	<u>7,036</u>	<u>8,000</u>	<u>10,700</u>	<u>10,700</u>
10.0001 Total	1,391,795	1,102,260	745,127	1,166,862
Financing:				
Offsetting collections from:				
11.0001 Federal funds(-)	-5,776	3,252	-10,600	-10,600
13.0001 Trust funds(-)	-15	-9,700	-100	-100
14.0001 Non-Federal sources(-)	-1,245	-1,552		
17.0001 Recovery of prior year obligations				
Unobligated balance available, start of year:				
21.4002 For completion of prior year budget plans				
21.4003 Available to finance new budget plans	-23,700			
21.4009 Reprogramming from/to prior year budget plans	-6,673			
Unobligated balance available, end of year:				
24.4002 For completion of prior year budget plans				
25.0001 Unobligated balance expiring	<u>6,673</u>			
39.0001 Budget authority (net)	1,361,059	1,094,260	734,427	1,156,162
Budget authority:				
40.0001 Appropriation	1,345,380	1,094,260	734,427	1,156,162
42.0001 Transferred from other accounts	<u>15,679</u>			
43.0001 Appropriation (adjusted)	1,361,059	1,094,260	734,427	1,156,162

Sample  
 Exhibit PB-2A Program and Financing/Object Class  
 (Page 1 of 3)

Procurement of Immunities, Army  
Program and Financing (in Thousands of dollars)

15 Sep 19PY

Identification code 21-2034-0-1-051	Obligations			
	19PY actual	19CY est.	19BY1 est.	19BY2 est.
Program by activities:				
Direct program:				
00.0101	1,281,678	558,591	662,448	968,506
00.0201	<u>262,631</u>	<u>371,493</u>	<u>210,093</u>	<u>226,887</u>
00.9101	1,544,309	930,084	872,541	1,195,393
01.0101	<u>7,113</u>	<u>9,029</u>	<u>10,700</u>	<u>10,700</u>
10.0001	1,551,422	939,113	883,241	1,206,093
Financing:				
Offsetting collections from:				
11.0001	-5,718	3,252	-10,600	-10,600
13.0001	92	-9,700	-100	-100
14.0001	-1,238	-1,552		
17.0001	-145,770			
Unobligated balance available, start of year:				
21.4002	-165,505	-144,803	-307,950	-169,836
21.4003	-23,700			
21.4009				
Unobligated balance available, end of year:				
24.4002	144,803	307,950	169,836	130,605
25.0001	<u>6,673</u>			
39.0001	1,361,059	1,094,260	734,427	1,156,162
Budget authority:				
40.0001	1,345,380	1,094,260	734,427	1,156,162
42.0001	<u>15,679</u>			
43.0001	1,361,059	1,094,260	734,427	1,156,162
Relation of obligations to outlays:				
71.0001	1,544,558	931,113	872,541	1,195,393
72.4001	3,005,004	2,384,875	1,988,595	1,659,249
74.4001	-2,384,875	-1,988,595	-1,659,249	-1,670,948
77.0001	-23,346			
78.0001	<u>-145,770</u>			
90.0001	1,995,571	1,327,393	1,201,887	1,183,694

Sample Exhibit PB-2A Program and Financing/Object Class (Page 2 of 3)

Procurement of Ammunities Army  
Object Classification (in Thousands of dollars)

15 Sep 19PY

Identification code 21-2034-0-1-051	19PY actual	19CY est.	19BY1 est.	19BY2 est.
Direct obligations:				
122.001 Transportation of things	7,495			
125.204 Other services with the private sector	322,147	244,149	50,873	51,675
126.00 Supplies and materials	1,208,070	677,644	820,933	1,142,971
131.001 Equipment	<u>6,597</u>	<u>8,291</u>	<u>735</u>	<u>747</u>
199.001 Total Direct obligations	1,544,309	930,084	872,541	1,195,393
Reimbursable obligations:				
225.204 Other services with the private sector	1,484	7,425	2,658	2,658
226.001 Supplies and materials	5,599	1,352	8,004	8,004
231.001 Equipment	<u>30</u>	<u>252</u>	<u>38</u>	<u>38</u>
299.001 Total Reimbursable obligations	7,113	9,029	10,700	10,700
999.901 Total obligations	<u>1,551,422</u>	<u>939,113</u>	<u>883,241</u>	<u>1,206,093</u>



(DoD Component - Army is Illustrated)  
FY BY Budget Estimates

SCHEDULE OF CIVILIAN AND MILITARY PERSONNEL

	<u>FY PY</u>	<u>FY CY</u>	<u>FY BY1</u>	<u>FY BY2</u>	<u>FY BY2+1</u>	<u>FY BY2+2</u>	<u>FY BY2+3</u>	<u>FY BY2+4</u>
III. SELECTED RESERVE PERSONNEL (End Strength)								
Reserve Personnel, Army								
Trained in Units								
Officers								
Enlisted								
Total Trained in Units								
Individual Mobilized Augmentees								
Officers								
Enlisted								
Total Individual Mobilized Augmenters								
Training Pipeline								
Officers								
Enlisted								
Total Training Pipeline								
Full-time Active Duty								
Officers								
Enlisted								
Total Full-time Active Duty								
TOTAL ARMY RESERVE PERSONNEL								
Officers								
Enlisted								
Total Reserve Personnel, Army								

(DoD Component - Army is Illustrated)  
FY BY Budget Estimates

SCHEDULE OF CIVILIAN AND MILITARY PERSONNEL

	<u>FY PY</u>	<u>FY CY</u>	<u>FY BY1</u>	<u>FY BY2</u>	<u>FY BY2+1</u>	<u>FY BY2+2</u>	<u>FY BY2+3</u>	<u>FY BY2+4</u>
III. SELECTED RESERVE PERSONNEL (Cont'd)								
National Guard Personnel, Army								
Trained in Units								
Officers								
Enlisted								
Total Trained in Units								
Training Pipeline								
Officers								
Enlisted								
Total Training Pipeline								
Full-time Active Duty								
Officers								
Enlisted								
Total Full-time Active Duty								
TOTAL ARMY NATIONAL GUARD PERSONNEL								
Officers								
Enlisted								
Total National Guard Personnel, Army								
ARMY TOTAL SELECTED RESERVE								
Officers								
Enlisted								
Total								

(Component)  
 FY 19CY SUPPLEMENTAL APPROPRIATION REQUIREMENTS  
 (\$ Thousands)

Appropriation Account Title <u>          </u> (1)	Existing Availability FY 19CY <u>          </u> (2)	Supplemental Budget Authority (BA) Requirements			
		Military	Civilian	Other	Total
		Pay <u>          </u> (3)	Pay <u>          </u> (4)		
Mil. Pers., Army Budget Authority (\$) Outlays (\$) Military E/S					
O&M, Army Budget Authority (\$) outlays (\$) Civilian FTE					
RDT&E, Army Budget Authority (\$) Outlays (\$) Civilian FTE					

**INSTRUCTIONS**

- Column (1): Stub lines will be the same as those on Exhibit PB-1 on a budget basis. *Three lines of data (BA, outlays and military/civilian personnel impacts) are required for each account included in the supplemental proposal.*
- Column (2): *The dollar amounts in this column for BA and outlays must agree with FY 19CY amounts on Exhibit PB-2/PB-2A for the Budget Estimates Submission. Likewise, civilian FTE and Military E/S data must agree with amounts reported in the component's Budget Estimates Submission.*
- Column (3), (4) and (5): *Show supplemental requirements (BA, military E/S, and civilian FTE) by program.*
- Column (6): *Represents the sum of Columns (3), (4) and (5). The BA, outlays and military E/S and civilian FTE amounts in this column represent the total supplemental request impacting FY 19CY.*

**TOTALS**  
 BA (\$)  
 Outlays (\$)  
 Mil E/S  
 Civ FTE

(Name of Component)  
**ADDITIONAL FY 19BY BUDGET ESTIMATES**

Date \_\_\_\_\_  
 Component Control No. \_\_\_\_\_  
 DoD Comptroller Serial No. \_\_\_\_\_

Appropriation  
 Budget Subactivity Number

Line Items  
 (1)  
INCREASES

Military Personnel Army  
 777 Budgeted Amounts (ES)  
 540 Retired Pay Accrual (\$)  
 Operation and Maintenance, Army  
 350 Info Security (\$ and FTE)  
 777 Budgeted Amounts (\$ and FTE)  
 Total Increases

DECREASES

Other Procurement, Army  
 777 Budgeted Amounts (\$)  
 Maintenance Kit, MK-673  
 Total Decreases  
 Outyear Impact

INCREASES

Military Personnel, Army  
 777 Budgeted Amounts (ES)  
 540 Retired Pay Accrual (\$)  
 Operation & Maintenance, Army  
 350 Info Security (\$ and FTE)  
 Total Increases

DECREASES

Other Procurement, Army  
 777 Budgeted Amounts (\$)  
 Maintenance Kit, MK-673  
 Total Decreases

<u>Chance (\$000)</u>		
19CY	19BY1	19BY2
(2)	(3)	(4)

Category	<u>Change Personnel</u>								
	<u>19CY Change</u>			<u>19BY1 Change</u>			<u>19BY2 Change</u>		
	ES	WY	Rate	ES	WY	Rate	E S	WY	Rate
(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

XX	-	-	-	XX	XX	XX	XX	XX	XX
----	---	---	---	----	----	----	----	----	----

<u>Change \$000</u>			
19BY2+1	19BY2+2	19BY2+3	19BY2+4

Notes:

ES = Military end-strengths  
 FTE = Civilian full time equivalents  
 \$ = Dollars in thousands

**INSTRUCTIONS FOR PREPARATION  
OF EXHIBIT PB-10**

The following instructions apply to all appropriations and funds:

Indicate in the heading the name of the submitting component, subject, date, and component submission control number. Leave "DoD Comptroller Serial No." blank.

Column (1): List the appropriation or fund and the Budget Subactivity Number. For the procurement appropriations, P-1 line items will be shown. For the RDT&E appropriations, program elements will be shown.

Columns (2), (3) and (4): List the TOA changes. If there are also changes in financing adjustments, show these separately and then show the change in budget authority. The military personnel amount to be used here will be the sum of the products of the workyears/\$ rates shown to the right, using the standard rate.

Column (5): List the military or civilian personnel categories affected by the change. *Military personnel change will be in end-strength (E/S) and civilian personnel change in full time equivalent (FTE)*. Use the categories illustrated in Exhibit PB-4.

Columns (6), (7), (9), (10), (12) and (13): List the military end strength and workyear changes, by activity. *Likewise, list civilian FTE changes by activity.*

Columns (8), (11) and (14): Show the average salary at which these changes were priced.

If there are no personnel changes, Columns (5) through (14) will be left blank.

Show a total for increases and decreases.

The outyear impact of the additional budget submission will be included at the end of Exhibit PB-10. This will show the net change by appropriation budget subactivity number for each of the applicable outyears.

Narrative justification must also accompany Exhibit PB-10.

DEPARTMENT/AGENCY \_\_\_\_\_

MAJOR BUDGET ISSUE

PBD No. \_\_\_\_\_

Subject \_\_\_\_\_

(BA, \$ in Millions)

	<u>FY BY1</u>	<u>FY BY2</u>	<u>FY BY+1</u>	<u>FY BY+2</u>	<u>FY BY+3</u>	<u>FY BY+4</u>
Component Budget (As Adjusted by PDM)	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>
PBD Adjustment	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>
Amount Approved in PBD	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>
Amount Appealed (Change to amount approved in PBD)	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>	<u>XX</u>

**Brief Description of Issue:**

(Limit entire issue to one page.)

**Component Recommendation:**

Major Budget Issue Format

Department of the \_\_\_\_\_  
Military Personnel, \_\_\_\_\_

(Dollars in Thousands)

FY 19CY Presently Available  
FY 19CY Revised Estimate  
FY 19CY Proposed Supplemental

Budget Activity: Subsistence of Enlisted Personnel

Justification of Supplemental Requirements.

For increased feeding costs resulting from rising food prices. Ration rates increased from \$x.xx to \$x.xx in CONUS, and from \$x.xx to \$x.xx Overseas.

**Exhibit PB-37A Justification of Supplemental Requirements**

DEPARTMENT OF THE AIR FORCE  
WEAPONS PROCUREMENT, AIR FORCE  
BUDGET AMENDMENT SUMMARY  
(\$ in thousands)

FY 19XX Pending Request

SRAM

ALCM

FY 19XX Revision

FY 19XX Revised Request

---

**Exhibit PB-37R Budget Amendment Summary**

DEPARTMENT OF THE AIR FORCE  
 WEAPONS PROCUREMENT, AIR FORCE  
 PROGRAM AND FINANCING SCHEDULE (abbreviated)  
 (Dollars in thousands)

BUDGET PLAN

<u>OBLIGATION PLAN</u>	FY 19XX			FY 19XX			FY 19XX		
Revised <u>Program by Activities</u> <u>Request</u>	Pending			Proposed			Revised Pending Proposed		
Direct	<u>Request</u>			<u>Amendment</u>			<u>Request</u> <u>Request</u> <u>Amendment</u>		
1. Ballistic Missiles									
2. Other Missiles									
3. Modification of In-Service Missiles									
4. Spares and Repair Parts									
5. Other Support									
6. Ammunition									
<b>TOTAL DIRECT</b>									
Reimbursable (Total)									
<b>TOTAL</b>									
Financing (Net)									
BUDGET AUTHORITY									
OUTLAYS									
1 / Object Class 31.0: Equipment									

**Exhibit PB-37S Program and Financing Schedule (Abbreviated)**

DEPARTMENT OF AIR FORCE  
WEAPONS PROCUREMENT, AIR FORCE  
NARRATIVE JUSTIFICATION

(Dollars in Thousands)

FY 19XX Pending Request

FY 19XX Proposed Amendment

FY 19XX Revised Request

Budget Activity: Other Missiles

Justification of proposed amendment.

AGM-69B SRAM. Deletes the \$xx,xxx,xxx FY 19XX requirement. Due to the recent evolution of the Air Launch Guise Missile (ALCM) as an effect weapon system and the continued ability to use the B-52 bomber well into the 1980's, the President directed the B-1 production be halted. With the decision to not deploy the B-1, the Air Force requirement for the SRAM-B which was to be used on the B-1 is no longer valid.

Air Launched Cruise Missile. The Air Launched Cruise Missile (ALCM) is an aerodynamic air-to-ground strategic missile propelled by a turbo-fan engine. It has a high degree of accuracy through the combination of inertial guidance and terrain correlation update. The missile is designed to be carried internally and/or externally on the B-52. The ALCM is to be employed from a stand-off position against a wide variety of preselected lightly or undefended ground hard targets. This budget amendment requests an additional \$xx,xxx,xxx to accelerate the ALCM Intial Operating Capability (IOC).

**Exhibit PB-37T Narrative Justification**

\_\_\_\_\_ (DoD Component) \_\_\_\_\_

**Appeal**

Subject: \_\_\_\_\_

Appropriation(s): \_\_\_\_\_

Summary:

Briefly describe the congressional action and the apparent reasons behind it.

<u>Item</u>	<u>Request</u>	<u>Budget Authority (Dollars in Millions)</u>		<u>Appeal</u>
		<u>House</u>	<u>Senate</u>	

DoD Position:

Concise description of our rationale for restoration. Continuations and supplements are not necessary and will not be used.

\_\_\_\_\_ (DoD Component) \_\_\_\_\_

**Appeal (language/general provision item)**

**Subject:** \_\_\_\_\_

**Language/Provision:**

Briefly describe language or general provision and its apparent intent.

**DoD Position:**

Concise description of our rationale for revision or removal of language/general provision item as proposed.

<b>RECORD OF CONGRESSIONAL TRANSCRIPT REVIEW</b>					
TRANSCRIPT ACTION MONITOR <i>(Name, agency and telephone number)</i>		DATE RECEIVED FROM CONGRESS			
To: <i>(In turn)</i>		DATE ACTION MUST BE COMPLETED			
1. _____		1. _____			
2. _____		2. _____			
3. DIRECTOR, FREEDOM OF INFORMATION AND SECURITY REVIEW, OASD (PA)		3. _____			
DESCRIPTION OF DOCUMENT COMMITTEE/SUBCOMMITTEE	HEARING DATE AND SUBJECT	PAGES _____ THRU _____	HEARING: CLOSED/OPEN		
		CLASSIFICATION			
<p>The attached transcript of testimony is forwarded for editorial and security review in accordance with DoD Directive 5400.4. To meet committee requirements and allow time for final review by the Directorate for Freedom of Information and Security Review, OASD(PA), your action must be completed as indicated. Each element in the review process must give cooperative consideration to the time requirements of all elements in meeting due out dates. An advance copy of this DD Form has been sent to DFOISR, OASD(PA).</p> <p style="text-align: center;"><b>GUIDELINES</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; border: none;"> <p><b>I. SECURITY</b></p> <p>A. GENERAL. Review must be accomplished by officials competent to judge the security aspects of the subjects involved and to provide a consistent and defensible security position.</p> <p>B. MARKING</p> <ol style="list-style-type: none"> <li>1. Use black lead pencil.</li> <li>2. Enclose with brackets [    ] information to be deleted.</li> <li>3. Make deletions as limited as possible, considering whether the total context may contain clues to the information deleted.</li> </ol> </td> <td style="width: 50%; vertical-align: top; border: none;"> <p><b>II EDITORIAL</b></p> <p>A. GENERAL. Edit to correct inaccuracies.</p> <p>B. MARKING.</p> <ol style="list-style-type: none"> <li>1. Use black lead pencil.</li> <li>2. Line through all words or figures for which substitute language or figures are entered. Do not use brackets.</li> <li>3. Print or write all entries legibly.</li> <li>4. Use standard proofreaders markings.</li> <li>5. Do not change statements by committee members. Note inaccuracies in the margin.</li> </ol> </td> </tr> </table>				<p><b>I. SECURITY</b></p> <p>A. GENERAL. Review must be accomplished by officials competent to judge the security aspects of the subjects involved and to provide a consistent and defensible security position.</p> <p>B. MARKING</p> <ol style="list-style-type: none"> <li>1. Use black lead pencil.</li> <li>2. Enclose with brackets [    ] information to be deleted.</li> <li>3. Make deletions as limited as possible, considering whether the total context may contain clues to the information deleted.</li> </ol>	<p><b>II EDITORIAL</b></p> <p>A. GENERAL. Edit to correct inaccuracies.</p> <p>B. MARKING.</p> <ol style="list-style-type: none"> <li>1. Use black lead pencil.</li> <li>2. Line through all words or figures for which substitute language or figures are entered. Do not use brackets.</li> <li>3. Print or write all entries legibly.</li> <li>4. Use standard proofreaders markings.</li> <li>5. Do not change statements by committee members. Note inaccuracies in the margin.</li> </ol>
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<b>REMARKS</b>					
<b>FORWARDING CERTIFICATE</b>					
TO: Director, Freedom of Information and Security Review, OASD (PA)		Date: _____			
<p>Portions of the attached transcript which require deletion in the interests of national security before publication have been rocketed. This action represents the considered judgement of this department/agency that the information so marked warrants the protection of security classification.</p>					
<b>SIGNATURE</b>		<b>OFFICE</b>			

DD Form 1587, MAR 78

REPLACES DD FORM 1587, 1 APR 74, WHICH IS OBSOLETE.  
DD 1587 Record of Congressional Transcript Review

### Exhibit DD 1587 Record of Congressional Transcript Review

<b>PREPARED TESTIMONY REVIEW</b>	
<b>TO:</b> DIRECTOR, FREEDOM OF INFORMATION AND SECURITY REVIEW, OASD (PA)	<b>DATE</b>
The attached document is forwarded for review in accordance with paragraph D.2.a.(2), DoD Directive 5400.4.	
<b>DESCRIPTION OF DOCUMENT</b>	
<b>WITNESS</b>	
<b>COMMITTEE/SUBCOMMITTEE</b>	
<b>HEARING DATE AND SUBJECT</b>	
<b>PAGE COUNT</b>	THIS DOCUMENT IS FOR <input type="checkbox"/> CLASSIFIED <input type="checkbox"/> UNCLASSIFIED PRESENTATION <i>(Check applicable term)</i>
<b>UPON COMPLETION NOTIFY (Name, agency and telephone number)</b>	
<b>DIRECT QUESTIONS TO (Name, agency and telephone number)</b>	
<b>REQUEST CLEARANCE NLT (Date)</b>	
The attached material has department/agency approval for the purpose specified. Any portions requiring security protection have been appropriately marked.	
<b>ATTACHMENT</b>	<b>SIGNATURE</b>

DD Form 1790, MAR 78

REPLACES DD FORM 1790, JAN 71, WHICH IS OBSOLETE

DD 1790 Prepared Testimony Review

**Exhibit DD 1790 Prepared Testimony Review**

Committee: House Appropriations Committee  
Hearing Date:  
Subject:  
Member:  
Witness:  
Question#:

Question:  
Answer:

**HAC QFR**

Committee: House National Security Committee  
Hearing Date:  
Subject:  
Question#:

Mr. Congressman:  
Witness:

**HNSC QFR**

Committee: Senate Appropriations Committee

Hearing Date:

Subject:

Senator:

Witness:

Question#:

Question:

Answer:

NOTE: Images can be no larger than 5-13/16" X 9-3/4".

**SAC QFR**

Committee: Senate Armed Services Committee

Hearing Date:

Subject:

Question#:

Senator:

Witness:

**SASC QFR**

Committee:  
Hearing Date:  
Subject:  
Insert (Page#, Line#):

The information follows:

**Insert - All Committees**



DD Form 2232 (SSS) Budget Estimates Recording/Coding Instructions (SSS)

1. Column 1, Budget Plan: Obligation Plan data for Direct and Reimbursable budget activities will be indicated by coding a 2 over the preprinted 1 in Column 1.
2. Columns 2 thru 14, budget Name/Code File: Enter the code exactly as it appears in the "Budget Account Title File Listing".  
Columns 2 thru 5 will be the Appropriation (Treasury) Code.  
Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of Volume 2A of the DoD Financial Management Regulation, DoD 7000.14-R). Values will be entered left justified.  
Columns 9 thru 11 will be the Budget Activity Code. Column 9 will be blank for 2 digit Budget Activity Codes listed therein.  
Columns 12 thru 14 will be the Budget Subactivity Code.
3. Column 15, Fiscal Year Program: For Procurement, RDT&E, Military Construction Family Housing, and those Operation and Maintenance accounts with multiple year availability, enter the last digit of the applicable fiscal year program.
4. Column 16, Supplementary Code: Enter a value only when the transaction is associated with a supplemental program. The following are valid supplemental codes:  
  
  - Q- Supplemental,*
  - P - Legislative proposal, not subject to PAYGO,*
  - L - Appropriation language to be transmitted later,*
  - S - Legislative proposal, subject to PAYGO,*
  - R - Rescission Proposal.*
5. Columns 32 thru 70: Are used for recording submission estimates for PY, CY, BY1, and BY2.  
**Minus signs:** When appropriate, will be coded to the left of the most significant digit.

**NOTE:** Entries in columns 32-70 for Obligation Plan, Expenditure Tail, Object Classification and Budget Plan for all Financing and Budget Authority lines will be at the level of the PB-2 & PB-2A Exhibits shown in Section 010702 of the Financial Management Regulation.



DD Form 2233 (SSS) Decision Recording/Coding Instructions (SSS)

1. **Column 1, Budget Plan:** Obligation Plan data for Direct and Reimbursable budget activities will be indicated by coding a 2 over the preprinted 1 in Column 1.
  
2. **Columns 2 thru 14, Budget Name/Code File:** Enter the code exactly as it appears in the "Budget Account Title File Listing."  
 Columns 2 thru 5 will be the Appropriation (Treasury) Code.  
 Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of Volume 2A of the DoD Financial Management Regulation DoD 7000.14-R).  
 Columns 9 thru 11 will be the Budget Activity Code. Column 9 will be blank for 2 digit Budget Activity Codes listed therein.  
 Columns 12 thru 14 will be the Budget Subactivity Code.
  
3. **Column 15, Fiscal Year Program:** for Procurement, RDT&E, Military Construction, Family Housing, and those Operation and Maintenance accounts with multiple year availability, enter the last digit of the applicable fiscal year program.
  
4. **Column 16, Supplemental Code:** enter a value only when the transaction is associated with a supplemental program. The following are valid supplemental codes:  
 Q - Supplemental,  
 P - Legislative proposal, not subject to PAYGO,  
 L - Appropriation language to be transmitted later,  
 S - Legislative proposal, subject to PAYGO,  
 R - Rescission Proposal.
  
5. **Columns 17 thru 22 (OSD Use):** Decision Number is the number identifying Secretarial decisions.

<u>DCN No. Illust.</u>	<u>1 7</u>	<u>1 8</u>	<u>1 9</u>	<u>2 0</u>	<u>2 1</u>	<u>2 2</u>
DCN	0	0	1			
DCN, Change (1 <sup>st</sup> )	0	0	1	C		
DCN, Change (2 <sup>nd</sup> )	0	0	1	C	2	
Other Sec Def Decision	P	0	1			

6. **Column 23, Alternative Number (OSD Use):** When preparing data for the numbered alternatives in a decision, use this field to identify the specific alternative. When the alternative is the service estimate, use the code "S"; otherwise use the alternative number referred to in the decision document.
  
7. **Columns 32 thru 70:** Are used for recording decision changes for PY, CY, BY1, and BY2  
**Minus signs:** When appropriate, will be coded to the left of the most significant digit.

**NOTE:** Entries in columns 32-70 for Obligation Plan, Expenditure Tail, Object Classification and Budget Plan for all Financing and Budget Authority lines will be at the level of the PB-2 & PB-2A Exhibits shown in Section 010702 of the Financial Management Regulation.



DD Form 2234 (\$\$\$) Outyear Recording/Coding Instructions (\$\$\$)

1. Columns 2 thru 14. Budget Name/Code File: Enter the code exactly as it appears in the “Budget Account Title Listing”.  
 Columns 2 thru 5 will be the Appropriation (Treasury) Code.  
 Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of the DoD Financial Management Regulation, DoD 7000.14-R). Values will be entered left justified.  
 Column 9 will be blank.  
 Columns 10 and 11 will be "20".  
 Columns 12 thru 14 will be the Budget Subactivity Code.

2. Columns 17 thru 22 (OSD Use): Decision Number is the number identifying Secretarial decisions.

<u>DCN No. Illust.</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>
DCN	0	0	1			
DCN, Change (1 <sup>st</sup> )	0	0	1	C		
DCN, Change (2 <sup>nd</sup> )	0	0	1	C	2	
Other Sec Def Decision	P	0	1			

3. Column 23, Alternative Number (OSD Use): When preparing data for the numbered alternatives in a decision, use this field to identify the specific alternative. When the alternative is the service estimate, use the code "S"; otherwise use the alternative number referred to in the decision document.
4. Columns 32 thru 70: Are used for recording dollar amounts for BY+1, BY+2, BY+3, and BY+4.  
 Entries will be coded right justified with leading spaces in these columns, for each amount.  
**Minus signs:** When appropriate, will be coded to the left of the most significant digit.



**DD Form 2235 Personnel Budget Submission Recording/Coding Instructions**

1. Columns 2 thru 14, Budget Name/Code File: Enter the code exactly as it appears in the “Budget Account Title File Listing.”  
Columns 2 thru 5 will be the Appropriation (Treasury Code).  
Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of the DoD Financial Management Regulation, DoD 7000.14-R) for *civilian full-time equivalents (FTEs)*. For military end strengths code the military component value in combination with the valid defense agency Suffix Code. Values will be entered left justified.  
Column 9 will be blank.  
Columns 10 and 11 will be "20".  
Columns 12 thru 14 will be the Budget Subactivity Code.

2. Columns 15 and 16, Civilian FTE Personnel Category Codes are as follows:

01	Civ, US DH	03	Civ, Fgn DH	05	Civ, Fgn Ind
----	------------	----	-------------	----	--------------

3. Columns 15 and 16, Military End Strength Personnel Category Codes areas follows:

21	Off, A	23	Enl, A	25	Cadets, A
31	Off, N	33	Enl, N	35	Cadets, N
41	Off, MC	43	Enl, MC	55	Cadets, AF
51	Off, AF	53	Enl, AF		

4. Columns 15 and 16, Selected Reserve Personnel Category Codes are as follows:

61	Off, Trained in Units	71	Off, Training Pipeline
62	Enl, Trained in Units	72	Enl, Training Pipeline
63	Off, IMAs	81	Off, Full-time Active Duty
64	Enl, IMAs	82	Enl, Full-time Active Duty

These codes are valid for all Reserve appropriation accounts, and with the exception of 63 and 64, are also valid for all National Guard appropriation accounts.

5. Columns 32 thru 70: Are used for recording initial *FTE estimates for Civilian Personnel* and initial end strength estimates Military and Selected Reserve Personnel for PY, CY, BY1, and BY2. Entries will be coded right justified with leading spaces in these columns, for each amount.

**Minus signs:** When appropriate, will be coded to the left of the most significant digit.



DD Form 2236 Personnel Decision Recording/Coding Instructions

1. Columns 2 thru 14, Budget Name/Code File: Enter the code exactly as it appears in the "Budget Account Title File Listing".  
 Columns 2 thru 5 will be the Appropriation (Treasury) Code.  
 Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of the DoD Financial Management Regulation, DoD 7000.14-R) for *civilian full-time equivalent (FTE) personnel data*. For military end strengths, code the military component value in combination with the valid defense agency Suffix Code. Values will be entered left justified.  
 Column 9 will be blank.  
 Columns 10 and 11 will be "20".  
 Columns 12 thru 14 will be the Budget Subactivity Code.

2. Columns 15 and 16, Civilian FTE Personnel Category Codes are as follows:

01	Civ, US DH	03	Civ, Fgn DH	05	Civ, Fgn Ind
----	------------	----	-------------	----	--------------

3. Columns 15 and 16, Military End Strength Personnel Category Codes are as follows:

21	Off, A	23	Enl, A	25	Cadets, A
31	Off, N	33	Enl, N	35	Cadets, N
41	Off, MC	43	Enl, MC	55	Cadets, AF
51	Off, AF	53	Enl, AF		

4. Columns 15 and 16, Selected Reserve Personnel Category Codes are as follows:

61	Off, Trained in Units	71	Off, Training Pipeline
62	Enl, Trained in Units	72	Enl, Training Pipeline
63	Off, IMAs	81	Off, Full-time Active Duty
64	Enl, IMAs	82	Enl, Full-time Active Duty

These codes are valid for all Reserve appropriation accounts, and with the exception of 63 and 64, are also valid for all National Guard appropriation accounts.

5. Columns 17 thru 22 (OSD Use): Decision Number is the number identifying Secretarial decisions.

<u>DCN No. Illust.</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>
DCN	0	0	1			
DCN, Change (1 <sup>st</sup> )	0	0	1	C		
DCN, Change (2 <sup>nd</sup> )	0	0	1	C	2	
Other Sec Def Decision	P	0	1			

6. Column 23, Alternative Number (OSD Use): When preparing data for the numbered alternatives in a decision, use this field to identify the specific alternative. When the alternative is the service estimate, use the code "S"; otherwise use the alternative number referred to in the decision document.

7. Columns 42 thru 70: Are used for recording *FTE estimates for Civilian Personnel* and end strength estimates for Military and Selected Reserve Personnel for CY, BY1, and BY2.  
**Minus signs**: When appropriate, will be coded to the left of the most significant digit.



DD Form 2236-1 Personnel Outyear Recording/Coding Instructions

1. Columns 2 thru 14, Budget Name/Code File: Enter the code exactly as it appears in the "Budget Account Title File Listing."  
 Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of the DoD Financial Management Regulation, DoD 7000.14-R) for *civilian full-time equivalent (FTE) personnel data*. For military end strengths code the military component value in combination with the valid defense agency Suffix Code. Values will be entered left justified.  
 Column 9 will be blank.  
 Columns 10 and 11 will be "20".  
 Columns 12 thru 14 will be the Budget Subactivity Code.

2. Columns 15 and 16, Civilian FTE Personnel Category Codes are as follows:

01	Civ, US DH	03	Civ, Fgn DH	05	Civ, Fgn Ind
----	------------	----	-------------	----	--------------

3. Columns 15 and 16, Military End Strength Personnel Category Codes are as follows:

21	Off, A	23	Enl, A	25	Cadets, A
31	Off, N	33	Enl, N	35	Cadets, N
41	Off, MC	43	Enl, MC	55	Cadets, AF
51	Off, AF	53	Enl, AF		

4. Columns 15 and 16, Selected Reserve Personnel Category Codes are as follows:

61	Off, Trained in Units	71	Off, Training Pipeline
62	Enl, Trained in Units	72	Enl, Training Pipeline
63	Off, IMAs	81	Off, Full-time Active Duty
64	Enl, IMAs	82	Enl, Full-time Active Duty

These codes are valid for all Reserve appropriation accounts, and with the exception of 63 and 64, are also valid for all National Guard appropriation accounts.

5. Columns 17 thru 22 (OSD Use): Decision Number is the number identifying Secretarial decisions.

<u>DCN No. Illust.</u>	<u>1 7</u>	<u>1 8</u>	<u>1 9</u>	<u>2 0</u>	<u>2 1</u>	<u>2 2</u>
DCN	0	0	1			
DCN, Change (1 <sup>st</sup> )	0	0	1	C		
DCN, Change (2 <sup>nd</sup> )	0	0	1	C	2	
Other Sec Def Decision	P	0	1			

6. Column 23, Alternative Number (OSD Use): When preparing data for the numbered alternatives in a decision, use this field to identify the specific alternative. When the alternative is the service estimate, use the code "S"; otherwise use the alternative number referred to in the decision document.

7. Columns 32 thru 70: Are used for recording *FTE estimates for Civilian Personnel* and end strength estimates for Military and Selected Reserve Personnel for BY+1, BY+2, BY+3, and BY+4. Entries will be coded right justified with leading spaces in these columns, for each amount.

**Minus signs:** When appropriate, will be coded to the left of the most significant digit.



TOTAL OBLIGATIONAL AUTHORITY/*DBOF COSTS* AND MANPOWER  
CONTROLS FORMAT

<u>Appropriation Totals (\$000)</u>	<u>PY</u>	<u>CY</u>	<u>BY1</u>	<u>BY2</u>	<u>BY2+1</u>	<u>BY2+2</u>	<u>BY2+3</u>	<u>BY2+4</u>
Military Personnel								
Operation & Maintenance								
RDT&E Procurement								
Military Construction								
Revolving Funds								
Total TOA								
<u>Manpower End Strength Totals</u>								
Active Military Manpower								
Active Officer								
Active Enlisted								
Cadet/Midshipmen								
National Guard/Reserve Manpower								
National Guard								
Officer								
Enlisted								
Total National Guard Manpower								
Reserve								
Officer								
Enlisted								
Total Reserve Manpower								
Civilian Manpower								
Direct Hire US								
Direct Hire Foreign								
Indirect Hire Foreign								
Total Manpower								

TOA and Manpower Controls Format

**MILITARY PERSONNEL, SERVICE  
AVERAGE ANNUAL PAY/PCS RATES**

<b><u>Pay and Allowances</u></b>	<b><u>PY</u></b>	<b><u>CY</u></b>	<b><u>BY1</u></b>	<b><u>BY2</u></b>	<b><u>BY2+1</u></b>	<b><u>BY2+2</u></b>	<b><u>BY2+3</u></b>	<b><u>BY2+4</u></b>
<b>Officers</b>								
<b>Enlisted</b>								
<b>Cadets/Midshipmen</b>								
<b>Trainees</b>								
<b><u>PCS and HHG</u></b>								
<b>Officers</b>								
<b>Enlisted</b>								
<b>Cadets/Midshipmen</b>								
<b>Trainees</b>								

**Military Personnel Average Annual Pay/PCS Rates**

UNCLASSIFIED

<b>Procurement Appendix</b> (\$Millions)Qty()		<b>NUMBER</b>				<b>Alternative</b>	
<b>Line</b> <b>Item</b>	<b>Current</b> <b>Year</b>	<b>Biennial</b> <b>Year 1</b>	<b>Biennial</b> <b>Year 2</b>	<b>Biennial</b> <b>Year 2 + 1</b>	<b>Biennial</b> <b>Year 2 + 2</b>	<b>Biennial</b> <b>Year 2 + 3</b>	<b>Biennial</b> <b>Year 2 + 4</b>

UNCLASSIFIED

Procurement Appendix



**SD 463 Procurement Data Format Instructions**

1. Columns 1 thru 20: - Code exactly as appears in the FYDP Procurement Annex Nomenclature List.
2. Column 21: - 
 

A = Weapon System Cost (Gross) B = Advance Procurement (PY) C = Advance Procurement (CY) D = Contract Design(Historical SCN only) E = Contract Cancellation (SCN only) F = PY Unfunded Deficiencies G = Over Target	I = <i>Future Cost/Growth Escalation</i> (SCN only) J = Initial Spares Outfitting for SCN) ( <i>Memo non-add</i> ) K = Post Delivery(SCN only) L = Cost Growth(SCN only) M = Shipbuilding Escalation(SCN only) N = Completion of PY Programs P = <i>Unfunded NSSN (Memo)</i> S = <i>Anticipated Escalation (Memo for historical updates)</i>
---	---
3. Column 22 thru 25: - Enter the four digits of the applicable fiscal year.
4. Column 26 thru 29: - Enter the fiscal year program against which the advance applies.
5. Column 30: - Enter "9" for all data changes.
6. Column 31 thru 36: - Enter the Program Budget Decision (PBD) Number as follows. NOTE: This only applies for the Presidential Budget Cycle.

**EXAMPLE:**

<u>DCN No. Illust.</u>	<u>DECISION NUMBER</u>					
	<u>3 1</u>	<u>3 2</u>	<u>3 3</u>	<u>3 4</u>	<u>3 5</u>	<u>3 6</u>
PBD	0	0	1			
PBD, Revision(1st)	0	0	1	C		
PBD, Revision(2nd)	0	0	1	C	2	
Other Sec Def Decision	P	0	1			

7. Column 37 thru 46: - Enter the program quantity in units. If the value is negative, enter a leading minus sign.(Right Justify)
8. Column 47 thru 56: - Enter the program cost in thousands of dollars. If the value is negative, enter a leading minus sign.(Right Justify)





Procurement Nomenclature Transaction Record												
APPN/5	RSV/1	BA/2	BSA/ 2	ITEM CONT. NUM/10	SAR/ 1	RSV/1	SEC/1	QTY/1	ID/1	RSV	ACOD/1	TITLE/45
1-5	6	7-8	9-10	11-20	21	22	23	24	25	26-29	30	31-76

Procurement Data Transaction Record											
APPN/5	RSV/1	BA/2	BSA/ 2	ITEM CONT. NUM/10	CTYP/1	PGFY/2	AVFY/2	ACOD/1	PBD NUMBER/6	QUAN/9	COST/9
1-5	6	7-8	9-10	11-20	21	22-25	26-29	30	31-36	37-46	47-56

Procurement Nomenclature/Data Transaction Record

**UNCLASSIFIED**

RDT&E APPENDIX		NUMBER			Alternative		
Line Item	Current Year	Biennial Year	Biennial Year 1	Biennial Year 2+1	Biennial Year 2+ 2	Biennial Year 2 + 3	Biennial Year 2 + 4

**UNCLASSIFIED**

**RDT&E Appendix**



SD 463-1 RDT&E Data Format Instructions

1. Columns 1 thru 8: Treasury Code, Component Code, and Budget Activity Code - These areas specified in *DoD 7000.14-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation*. Columns 1 through 4 will be the Treasury Code. Column 5 will be the Component Code. Column 6 is blank. Columns 7 through 8 will be the Budget Activity.
2. Columns 9 through 18: Program Element - These program element (PE) codes are published in the FYDP Program Structure Handbook (DoDI 7045.7-H) *dated January 1996*. Left justify this field.
3. Columns 19 through 24: Program Budget Decision (PBD) - This is the number identifying the Program Budget decisions. Left justify this field. Note This only applies for the Presidential Budget Cycle.

Example: PBD No. Illust.

	<u>Decision Number</u>					
	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>
PBD	0	0	1			
PBD, Change (1 <sup>st</sup> )	0	0	1	C		
PBD, Change (2 <sup>nd</sup> )	0	0	1	C	2	
Other SecDef Decision	P	0	1			

4. Column 25: Cost Type - Cost Type codes authorized for use are:

Cost Type Code

A

Cost Type

Program Value (Gross)

5. Columns 26 thru 29 Fiscal Year - Enter the applicable fiscal year. Example: 1996
6. Column 30: Action Code (AC) - AC is 9.
7. Columns 31 thru 40: Change Value - Enter the program cost in thousands of dollars. If the value is negative, enter a leading minus sign (-). Right justify this field.



**SD 463-1N RDT&E SAR/Classification Nomenclature Instructions**

1. Columns 1 thru 8: Treasury Code, Component Code, and Budget Activity Code - These areas specified in *DoD 7000.24-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation*. Columns 1 thru 4 will be the Treasury Code. Column 5 will be the Component Code. Column 6 is a Reserved space. Leave it blank. Columns 7 thru 8 will be the Budget Activity.
2. Columns 9 thru 18: Program Element - These program element (PE) codes are published in the FYDP Program Structure Handbook (DoDI 7045.7-H) dated January 1996. Left justify this field.
3. Columns 19 thru 29: Reserved - Leave blank.
4. Column 30: Action Code - AC is 1.
5. Column 31: SAR Item Designator - The single character "X" in column 31 will indicate a SAR item.
6. Column 32: Security Classification - The security classification shall be in accordance with the criteria set forth in DoD 7000.14-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation. Its value can be either "S", "C" or "U".

### RDT&E SAR/Classification Nomenclature

Treasury Code				Comp	Res	Bud Act		Program Element										Reserved							AC	Sar	Sec Class			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	.	.	27	29	30	31	32

### RDT&E Data Format

Treasury Code				Comp	Res	Bud Act		Program Element										PBD				Cost Type	Fiscal Year	AC	Change Value			
1	2	3	4	5	6	7	8	9	10	11	12	13	.	.	18	19	20	21	26	24	25	26	.	29	30	31	.	40
																					A				9			

### RDT&E SAR/Classification Nomenclature Formats

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CONSTRUCTION APPENDIX (\$000)			NUMBER	ALTERNATIVE		
APP N	BUD ACT	FAC CAT	LOCATION AND PROJECT	FISCAL YEAR 19CY	FISCAL YEAR 19BY1	FISCAL YEAR 19BY2

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Construction Appendix



**SD 463-2 Construction System Database Decision Recording Instructions**

1. **Columns 1 thru 20: Treasury Code, Component Code, Suffix, Budget Activity Code, Location and Project ID.** - Code exactly as it appears in the Construction Nomenclature List.
2. **Column 21: Action Code** - This position is always coded "9".
3. **Columns 22 thru 23: Program Fiscal Year** - Enter the last two digits of the applicable fiscal year.
4. **Columns 24 thru 25: Reserved** - Leave these positions blank.
5. **Column 26: Cost Type** - Cost Type codes authorized for use are:

<u>Cost Type Code</u>	<u>Cost Type</u>
A	Program Cost (Adds to appropriation as well as authorization totals.)
M	Memo Non Add (Included in authorization totals but <u>not</u> included in appropriation totals.)

6. **Columns 27 thru 28: Action Document Code** - Enter one of the following codes:

01	Program Change Decision
02	Program Budget Decision
04	Program Decision Memorandum
16	Congressional Action

7. **Columns 29 thru 34: Document Decision Number** - Enter the decision number as follows: (The initial budget data must show the PBD wherein the resources for this project will be addressed, and position 32 must contain an "S".)

<u>PBD No. Illust.</u>	<u>Decision Number</u>					
	<u>29</u>	<u>30</u>	<u>31</u>	<u>32</u>	<u>33</u>	<u>34</u>
PBD	3	0	1			
PBD, Change (1st)	3	0	1	C		
PBD, Change (2nd)	3	0	1	C	2	
Other SecDef Decision	P	0	1			

8. **Columns 35 thru 40: Approval Date** - Enter the date of the document decision in the format - year month day, i.e. 860823. (For the initial budget submission, use the date of the Program decision Memorandum.)
9. **Columns 41 thru 48: Program Cost** - Enter the amount (total or delta to previous figure). in thousands of dollars, right justified. If the value to be entered is negative, enter a minus sign in the column to the immediate left of the dollar value (e.g. -4328).



**SD 463-2N      Construction System Nomenclature recording Instructions**

1. **Columns 1 thru 9:** Treasury Code, Component Code, Suffix, Budget Activity Code - *Enter as shown in DoD 7000.14-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation.*
2. **Column 10 thru 11:** State and Country Code - *Enter the two character code as given in DoD 7000.14-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation.*
3. **Columns 12 thru 14:** Installation Code - Enter a three digit (numeric only) code that will uniquely identify the installation within the state/country.
4. **Columns 15 thru 20:** Project Identification Number - Enter a six digit (numeric only) code that will uniquely identify a project for the installation.
5. **Column 21:** Action Code - Enter a one digit code as follows (see *DoD 7000.14-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation*).
  - 1 - To identify the addition of a major command;
  - 2 - To identify a change to a major command title already on file;
  - 3 - To identify the addition of an installation title record;
  - 4 - To identify a change to an installation title already on file;
  - 5 - To identify changes to a project record already on file. (Complete columns 1-23 and one or more of the following to be changed: command, major FYDP program, facility category, special interest, authorization code, and/or project title.)
6. **Columns 22 thru 23:** Program Fiscal Year - Enter the last two digits of the applicable year.
7. **Columns 24 thru 25:** Major Command - Enter the two digit command code.
8. **Columns 26 thru 27:** Major FYDP Program - Enter the two digits of the applicable major FYDP program.
9. **Columns 35 thru 37:** Facility Category Code - Enter the appropriate three digit facility category code as prescribed in DoDI 4165.14.
10. **Column 38:** Special Interest - Leave blank or enter one of the following codes, as appropriate:
  - 1 - Energy Conservation
  - 2 - Air Pollution Abatement
  - 3 - Water Pollution Abatement
  - 4 - Noise Pollution Abatement
11. **Column 39:** Authorization - Enter an "X" if the project is subject to authorization. Enter a "P" if the project was authorized for Appropriation in prior year. Enter a "Y" if the project was authorized in prior year.
12. **Columns 40 thru 81:** Title - Enter the title of the major command, installation or project as appropriate.